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LARIMER COUNTY

2023 REVISED AND 2024 ADOPTED BUDGETS



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Larimer County Board of Commissioners



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

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

Lorenda Volker, County Manager

Laurie Kadrach, Assistant County Manager

Josh Fudge, Director of Performance, Budget, and Strategy

Matthew Behunin, Budget Team Lead

Alex Jordan, Budget Analyst



GOVERNMENT FINANCE OFFICERS ASSOCIATION

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For the Fiscal Year Beginning

January 01, 2023

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, 2023

Board of County Commissioners
Larimer County Residents

SUBJECT: 2023 Revised and 2024 Adopted Budgets

Dear Larimer County Commissioners and Residents,

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

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

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

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

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

Budget Process and Guidelines

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





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

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

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

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

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

Revenue Highlights

Property Tax: Larimer County's largest General Fund revenue source is property tax. Most of the property tax collected by the County is distributed to other entities, most notably school districts. Portions of property tax also go to municipalities and various special districts. The County's share is approximately 25% of the total property tax collected. Property taxes are assessed annually, but reappraisal of property values occurs biannually.

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

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

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

If approved by a majority of statewide voters, Proposition HH would have lowered assessment rates, reduced property values, and created new revenue caps for local governments relying on property tax revenue. Larimer County has a history of budgeting conservatively, so the 2024 Proposed Budget was created assuming that Prop HH was going to pass, and a new revenue cap would have been in effect.

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

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

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

Fees and Charges for Service: There has been a significant drop in recording fee revenues in 2023 as higher interest rates have led to fewer home sales and refinances. The Clerk and Recorder's revenue

budgets for 2023 and 2024 have been adjusted accordingly. Higher interest rates have also meant a higher return on Larimer County investments of reserves. As a result, the Treasurer's revenue budget is higher than in previous years. Interest earnings are not anticipated to remain high in the long term as County fund balances are utilized on capital projects and the Federal Reserve lowers rates. We will continue to monitor these trends.

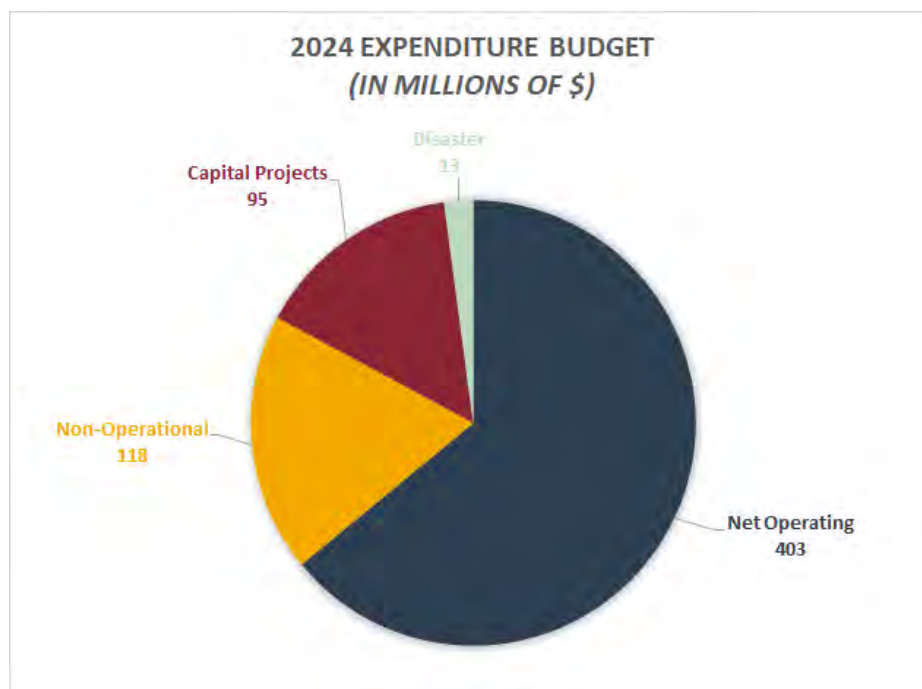
Fees at the County's landfill are set by the Commissioners. Fees collected are used exclusively for Solid Waste purposes which include household hazardous waste disposal, the operation of transfer stations in communities distant from the landfill, and recycling services. In addition, these fees serve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

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

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

Expense Highlights

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



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

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

Public Safety: The Commissioners Office works closely with the elected Sheriff, District Attorney, and Coroner to ensure that public safety is adequately funded. Additional services in this category include Alternative Sentencing, Community Corrections, and Emergency Management. The County provides the services to all residents of Larimer County whether they live in rural areas or within municipal boundaries including operation of the community's jail, funding for the Coroner's Office, an extensive array of alternative sentencing and community corrections programs, pre-trial services, emergency management and recovery functions. The County is also statutorily responsible for providing primary funding for the District Attorney's office for the Eighth Judicial District as well as providing facilities for the 8th Judicial District, including courtroom and probation services space.

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

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

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

Major capital improvement spending continues in this service category in the 2023 Revised and 2024 Adopted Budget. In this service category, significant work is ongoing in the Solid Waste Department to develop new landfill facilities and increase diversion of material away from traditional landfilling. A

replacement landfill is in the design and permitting process. Construction of a new North Landfill and possibly a modified version of a Central Transfer Station is anticipated to begin as the existing county landfill reaches its capacity. Conversations continue with regional partners regarding services associated with diverting material from the new landfill and this work will continue into 2024.

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

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

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

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

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

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

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

Public Records and Information: This service category is comprised of elected offices – the Assessor, the Clerk and Recorder, and the Treasurer and Public Trustee – as well as the Public Affairs office. The 2023

Revised and 2024 Adopted Budget includes funding to conduct the 2024 Primary and Presidential election cycle, including a significant election facility remodel to provide improved sufficient and secure space to process ballots.

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

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

Looking to the Future

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

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

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

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

Revenue Source Stability: The primary source of discretionary revenue for the County is property tax. In 2022 and 2023 the state legislature acted to impact assessment rates/revenue for taxing authorities – resulting in Proposition HH being on the 2023 ballot. Additionally, a 2024 ballot initiative for a potential

Constitutional amendment is already underway. Initiative 50 would further restrict property tax revenues and would go into effect in 2025 if approved. These efforts, if successful, could impact the County's ability to provide non-statutory services in the future. We can anticipate this trend to address property tax and/or taxable values to continue. The 2024 budget and forecast for future years includes a conservative estimate of future property tax revenue growth. Likewise, sales tax revenues, which grew in previous years, have slowed. The 2024 budget and longer-term forecasts include the possibility of further slowing sales tax growth. This could impact the specific services funded with restricted and dedicated sales tax dollars (The Ranch, Open Space, Behavioral Health, and the County Jail). Critical programs in Human and Economic Health are funded primarily through state and federal grants. The County similarly makes conservative assumptions about the availability of these funds.

Continued Financial Health: The County currently enjoys a AAA credit rating, a characteristic of less than 2% of counties in the nation. This rating is based on many factors, but two important ones are the County's relatively low debt burden and the current reserve fund balances. The 2024 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.

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

Planning for Proposition HH

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

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

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

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

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

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

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

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

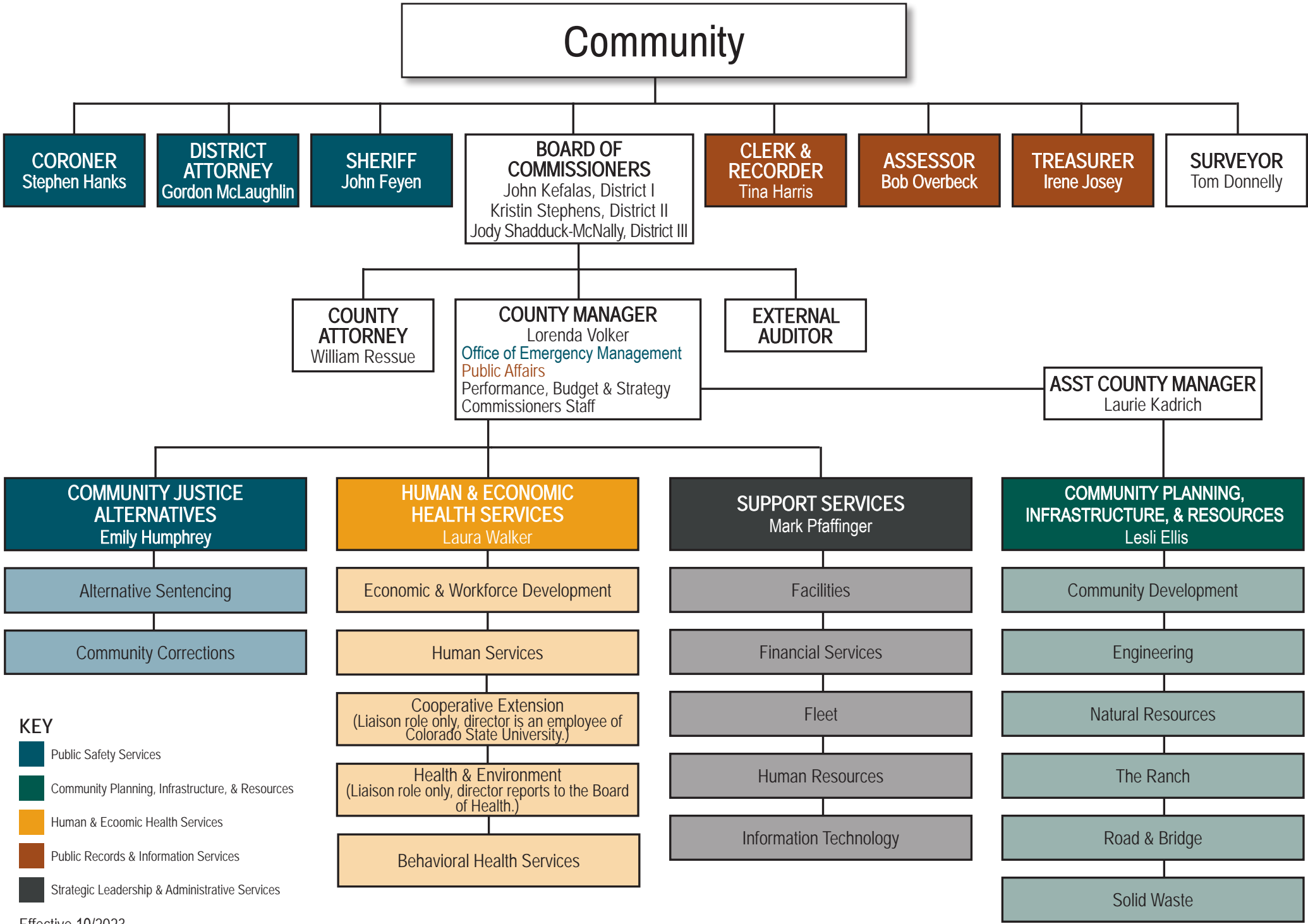
Sincerely,



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 Quick Guide

Overview

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

County Manager's Budget Transmittal Letter

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

Introduction & Overview SectionA-1

This section provides an overview of Larimer County, including:

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

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

This section provides:

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

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

This section includes:

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

Budget by Fund.....D-1

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

Section E – Budget Adoption Documents.....E-1

This section provides the official resolutions needed to formally approve and adopt the budget by a vote of the county commissioners.

Section F – Certification of Mill Levies.....F-1

This section shows the mill levy property tax rates for all tax districts within Larimer County boundaries.

Glossary & Acronyms

Overview

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

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

Larimer County 2024 Budget

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

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](#)

Behavioral Health Services

Board of County Commissioners

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

Budget

- [Budget Process](#)
- [Budget Explorer](#)

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

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](#)
- [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](#)

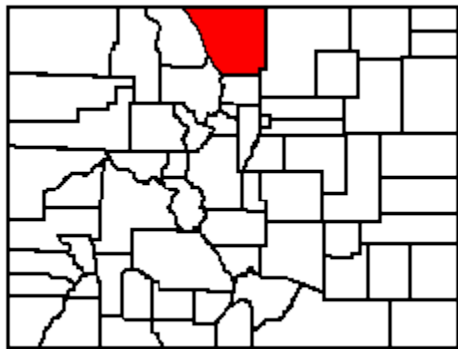
[The Ranch](#)

- [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. 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 the 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 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 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 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 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 Shadduck-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.



Tina Harris, 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.



Stephen Hanks, 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.



John Feyen, 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.



*Tom Donnelly,
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
- Community Justice Alternatives
- Community Corrections
- Emergency Management

Larimer County 2024 Budget

Support Services

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

- 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 366,778 in 2022 and has among the highest growth of any region in the State of Colorado. 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 [2022 Annual Comprehensive Financial Report](#).

Photo of the Larimer County Justice Center

Rank	Employer	# of Employees	% of Total County Employment
1	Colorado State University	7,554	3.6%
2	UC Health – Poudre Valley Hospital	7,520	3.6%
3	Poudre School District R-1	4,176	2.0%
4	Thompson School District R2-J	2,399	1.1%
5	City of Fort Collins	2,000	1.0%
6	Larimer County	2,048	1.0%
7	Columbine Health System	1,690	0.8%
8	Banner Health: McKee Medical Center	1,630	0.7%
9	Broadcom Inc.	1,500	0.7%
10	Woodward Inc.	1,300	0.6%

Larimer County 2024 Budget

Demographic Data	2023 Budget	2024 Budget
Population, Most Recent Estimate	362,533	366,778
Population, percent change Since 2010	0.9%	2.1%
Persons under 5 years, percent	4.4%	4.3%
Persons under 18 years, percent	18.8%	18.1%
Persons 65 years and over, percent	16.9%	17.5%
Female persons, percent	50.0%	49.9%
White alone, percent	92.2%	91.9%
Black or African American alone, percent	1.3%	1.3%
American Indian and Alaska Native alone, percent	1.1%	1.2%
Asian alone, percent	2.4%	2.5%
Native Hawaiian and Other Pacific Islander alone, percent	0.1%	0.1%
Two or More Races, percent	2.9%	3.0%
Hispanic or Latino, percent	12.4%	12.7%
White alone, not Hispanic or Latino, percent	81.4%	80.9%
High school graduate or higher, percent of persons age 25+,	96.3%	96.3%
Bachelor's degree or higher, percent of persons age 25+	49.4%	50.9%
Veterans	19,797	18,991
Housing units	162,052	162,052
Homeownership rate	65.5%	65.5%
Median value of owner-occupied housing units (2018-2022)	\$420,000	\$488,300
Households	145,175	164,498
Persons per household	2.38	2.35
Per capita money income in past 12 months (2022 dollars)	\$42,596	\$46,676
Median household income 2022 dollars)	\$80,664	\$87,199
Economic Data	2023 Budget	2023 Budget
Total employer establishments	11,342	11,597
Total employment	133,524	129,138
Total employment, percent change	0.2%	-3.3%
Non-employer establishments	34,654	34,495
Total Healthcare and Social Assistance Receipts 2012 (\$1000)	1,988,163	2,304,593
Retail sales, 2017 (\$1000)	4,341,261	5,893,759
Retail sales per capita, 2017	\$13,982	\$17,108
Accommodation and food services sales, 2007/2012 (\$1000)	\$756,517	\$756,517
Building permits	2,565	2,572
Geographic Data	2023 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 *community members today* and in the *future* by:

Being good stewards of public resources.

Promoting innovation, adaptability and committing to continuous improvement.

Providing consistent quality customer service.

Empowering people to take responsibility.

Cultivating inclusive and collaborative partnerships.

Being a fulfilling, enjoyable, and inclusive place to work.

Larimer County Strategic Plan

Overview

In two previous five-year cycles, Larimer County has completed strategic plans. These plans focused on a small number of goals that the County could have a direct effect on or help other partners in their efforts. Adoption of our 2024-2028 Strategic Plan is now under way. We have completed the Community Snapshot (link below), held our Community Leaders Summit, and have surveyed County employees. Once our outreach effort is complete, we will be setting high-level, aspirational goals and specific objectives that contribute towards those goals.

For more information, view Larimer County's [2024-2028 strategic plan website](#) and [Community Snapshot](#).

Short Term Trends

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

Property Tax Revenues

The 2023 reappraisal cycle saw an all-time increase in property values. This led to a record number of protests at the Assessor's Office over the summer and property tax legislation at the state assembly. Property tax ballot item Proposition HH, which would have made significant adjustments to how counties and other localities can collect property taxes, was rejected by voters. The governor then called a special session and a one-year change to property tax assessment rates and values was put into place by the Colorado Assembly. These changes resulted in nearly a 25% increase in final assessed values over 2023, including significant value additions from new construction and increases in oil and gas properties.

Sales, Use, and Specific Ownership Taxes

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

State Aids & Federal Revenues

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

Other state and federal grants revenues were forecasted to rise by 2% when building program base budgets, but the actual amount expected varies widely for each specific department and grant. For 2024, the Human Services Department is estimating a \$2.4 million increase in intergovernmental revenue over the prior year, while Economic and Workforce Development is down \$55,000. The Department of Health and Environment is expecting a decline of \$2.3 million in intergovernmental revenue this year as COVID recovery grants begin to expire. Funds paid to the Sheriff's Office by other local governments are expected to rise by 15% as the cost and demand for police patrol services continues to increase.

Personnel

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

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

Operating Expenditures

Inflation continues to be a major factor driving increases in technology spending, fuel, and facility operating costs. Unfunded state mandates for new services have also caused additional staffing requirements and dramatic increases in insurance costs. Larimer County has also opened new and expanded facilities to meet the demands of a rising population. These new facilities come with additional operating costs to keep them open and maintained. These increases are offset by lower spending of pandemic recovery funds. The net change in 2024 over the prior year is negative 11%.

Capital Outlay

Larimer County will spend significantly less on capital than in prior years as a jail improvement project, an alternative sentencing/community corrections facility expansion, and the new behavioral health facility are completed in 2023. Funds for the purchase of new open spaces, projects in The Ranch master plan, a new north landfill, and replacement of existing infrastructure will continue to be part of the budget in 2024.

Larimer County is budgeting about \$50 million less in capital outlay spending in 2024 than it did in the 2023 Revised Budget.

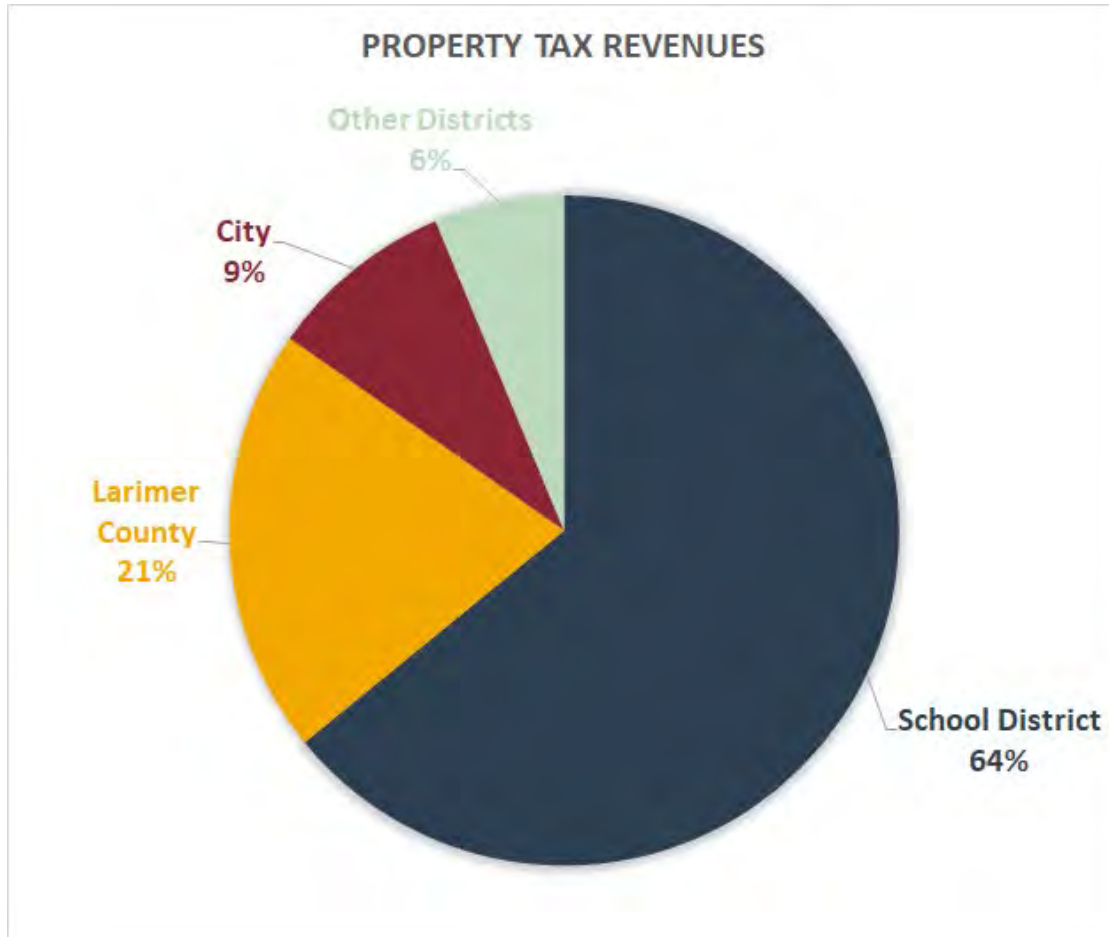
Certificates of Participation

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

Tax Levy Summary

County Share of Property Tax Levy

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



Assessed Value Summary

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

Assessed Values (In Millions)				
Category	2022 Budget	2023 Budget	2024 Budget	% Change 2023 to 2024
Total Assessed Value	\$7,206	\$7,368	\$9,170	24.5%
TIF Value	\$399	\$406	\$479	18.0%
NET ASSESSED VALUE	\$6,806	\$6,962	\$8,691	24.8%
Actual Values				
New Construction	\$1,197	\$1,198	\$1,907	59.2%
TOTAL ACTUAL VALUE	\$68,886	\$70,570	\$90,839	28.7%

Larimer County 2024 Property Taxes

- **Property tax revenue will increase by 21% in 2024** with the biannual reappraisal done in 2023. Local property taxes remain the largest local source of funds to support county services.
- **Larimer County will continue the current operating mill levy of 21.571 mills.** This mill levy (which has been the same since 1992) excludes any abatement levy authorized under Colorado law to regain lost revenue due to abatements and refunds.
- **Larimer County will also levy 0.056 mills** to recover \$489,219 in revenue lost from abatements and refunds of property taxes as permitted by state law.
- **Larimer County will issue a temporary mill levy credit of (0.632)** to lower property tax revenues by \$5.5 million to provide relief to taxpayers.
- **Larimer County will continue to include the citizen-initiated tax for developmental disabilities of 0.75 mills.** This tax was approved by the voters in November 2001 and will be passed through to support the operations of Foothills Gateway Inc.
- **2024 Larimer County Government Mill Levy:**

○ Larimer County Operating Mill Levy	21.571
○ State Abatement Mill Levy	0.056
○ Temporary Mill Levy Credit	(0.632)
○ <u>TOTAL County Operations Mill Levy:</u>	<u>20.995</u>
○ Foothills Gateway Levy	0.750
○ GRAND TOTAL Mill Levy:	21.745
▪ Change from 2023:	(0.691)

The property tax impact on the owner of a \$600,000 home (taxable value of \$36,515) would be about \$794 in 2024. This includes taxes on the county base operating mill levy (20.995), the state abatement mill levy (0.056), the temporary mill levy credit (0.632) and the Foothills Gateway mill levy (0.750).

Due to changes made to tax assessments during a special legislative session, the 2024 property tax revenues were adopted by the County Commissioners prior to the final certification of values was released by the County Assessor. The revenue budgets will therefore be revised to reflect the final net assessed value during the 2024 fiscal year.

Larimer County 2024 Budget

Three-Year Comparisons

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

Fund	2022 Actual	2023 Adopted	2024 Budget	% Change 2023 to 2024
101 – General	\$129.1	\$129.9	\$160.7	24%
252 – Road & Bridge	\$3.3	\$3.5	\$3.6	3%
262 – Human Services	\$10.4	\$12.0	\$12.2	2%
282 – Health & Environment	\$4.4	\$4.6	\$4.9	7%
TOTAL County Services	\$147.2	\$150.1	\$181.4	21%
168 – Foothills Gateway	\$5.1	\$5.2	\$6.3	21%
GRAND TOTAL	\$152.3	\$155.3	\$187.7	21%

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

Fund	2022 Actual	2023 Adopted	2024 Budget	% Change 2023 to 2024
101 – General	18.901	18.678	19.219	3%
282 – Health & Environment	0.648	0.666	0.411	(38%)
252 – Road & Bridge	0.493	0.506	0.542	9%
262 – Human Services	1.529	1.721	1.399	(9%)
Base Mill Levy (Limited by Law)	21.571	21.571	21.571	0%
Less: Temporary (One-Time) Tax Credit	0.000	0.000	(0.632)	-
Plus: Abatements & Refunds Levy	0.104	0.115	0.056	(51%)
TOTAL For County Services	21.675	21.686	20.995	(3%)
168 – Foothills Gateway	0.750	0.750	0.750	0%
COUNTY GRAND TOTAL	22.425	22.436	21.745	(3%)

Revenue Summary

Overview

The 2024 Budget includes \$481 million in external revenues, which is an increase of \$18 million over the 2023 Revised Budget. External revenues include property taxes, sales taxes, use taxes, intergovernmental revenues, external charges for services, grants, interest earnings, licenses, permits, and other miscellaneous revenues. There is also \$114 million in internal revenues in the 2024 Budget, including transfers between funds and interdepartmental charges for services. These are roughly the same as were in the 2023 Revised Budget.

There are \$594 million total revenues in the 2024 budget to fund \$629 million expenses, resulting in a one-time use of fund balance of nearly \$35 million. Reserves will be used to fund major one-time capital expenditures and spend federal disaster recovery funds.

Overall, 2024 budgeted revenues are 2.6% higher than the 2023 Revised Budget: \$594 million vs \$576 million.

Balanced Budget

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

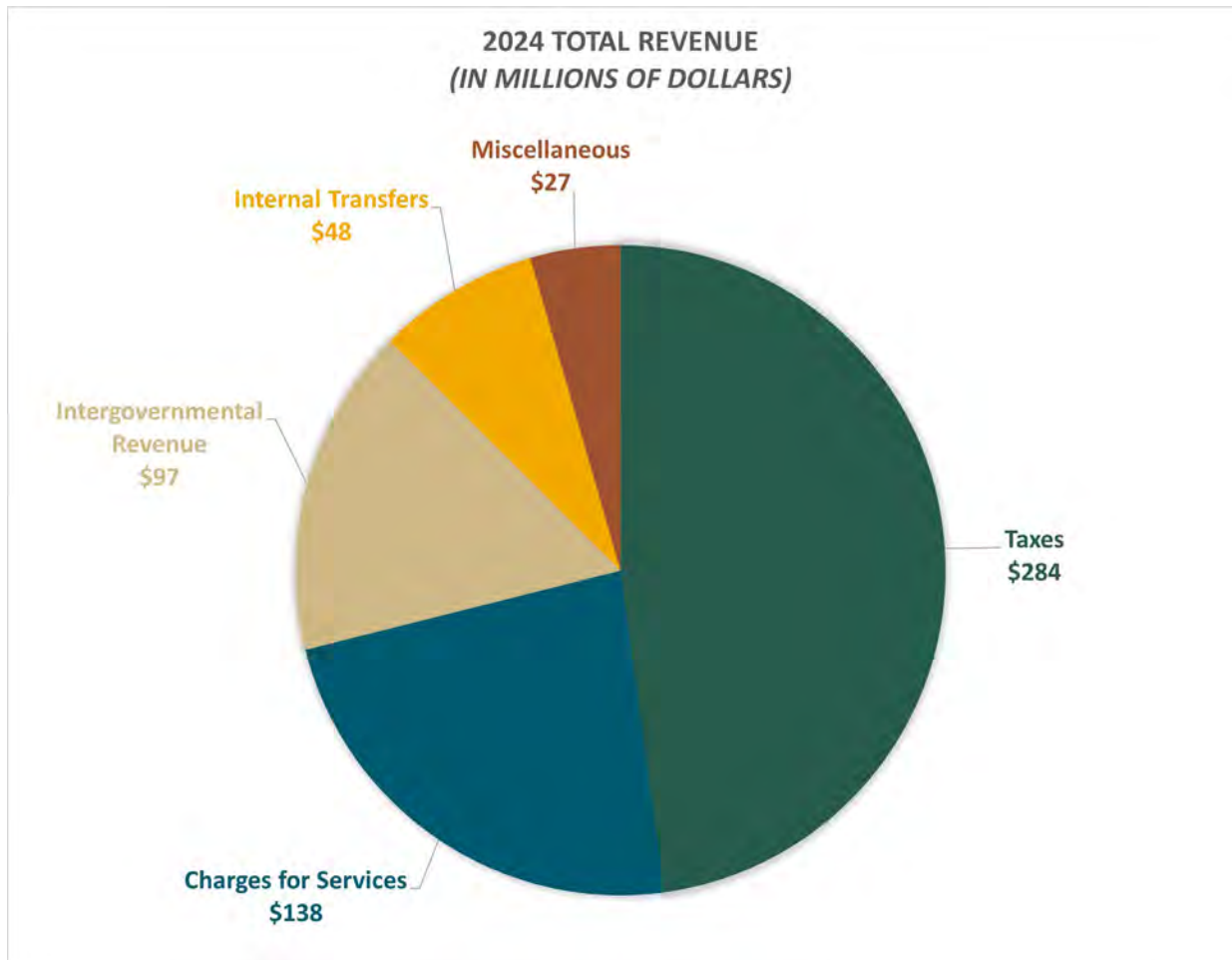
Item	2023 Revised	2024 Budget
Beginning Fund Balance	\$435,617,291	\$311,767,099
+	+	+
Revenues	\$580,284,006	\$578,567,721
-	-	-
Expenses	\$704,134,198	\$610,286,390
=	=	=
Ending Fund Balance	\$311,767,099	\$280,048,430

Revenue Estimate Methodology

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

Composition of Revenues

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



Analysis by Category

Taxes

- Property tax revenues are increasing by \$33 million over the 2023 Revised Budget. This increase includes the new reductions and assessment rates under the provisions of SB23B-001 passed during the Special Session following the failure of Proposition HH. This includes property taxes and assessments collected on behalf of Foothills Gateway, the Weed District, and all improvement districts.
- Over six million dollars in property taxes is also budgeted to be passed through to the Foothills Gateway facility for people with intellectual and developmental disabilities. This is an increase of 21 percent over 2023.
- Sales and use tax revenues are budgeted at \$79 million in 2024. Larimer County's sales tax revenues are for specific, voter-approved purposes and include:
 - 0.15% for Jail Operations
 - 0.25% for Open Space
 - 0.15% for construction and operation of the County Fairgrounds
 - 0.25% for behavioral health services

Sales taxes and motor vehicle use taxes are expected to grow by \$3.2 million in 2024, but this is offset by a slight decline in building use tax revenues as major construction projects from prior years come to an end.

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

Charges for Services

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

This broad revenue category is little changed in the 2024 Adopted Budget, staying around \$138 million. in the 2023 Revised Budget to \$138 million in the 2024 Adopted Budget.

Intergovernmental

Intergovernmental revenues are declining by \$19 million from the 2023 Revised Budget to \$97 million in the 2024 Adopted Budget. Here are the highlights:

- Major federal pandemic, flood, and other disaster recovery grant revenues are expected to have been fully recorded by the end of 2023. Total direct and indirect federal intergovernmental revenues are \$17 million lower in the 2024 Budget due to these changes.
- State revenues are down \$3 million in 2024 due to a decline in state grants for transportation projects.
- Most local intergovernmental revenues are related to public safety contracts between the Office of the Sheriff and municipalities in Larimer County. This category is increasing by nearly \$1.7 million over 2023.

Internal Transfers

- These revenues assist with allocating dollars within and between funds to pay for replacement programs, required local grant matches, facilities costs, contingency reserves, and capital plans. A decline of \$0.5 million in internal transfers from the 2023 Revised to the 2024 Adopted Budget is largely accounted for through a decline in revenues due to changes in the timing of capital projects and an increase in a transfer to disaster contingency reserves.

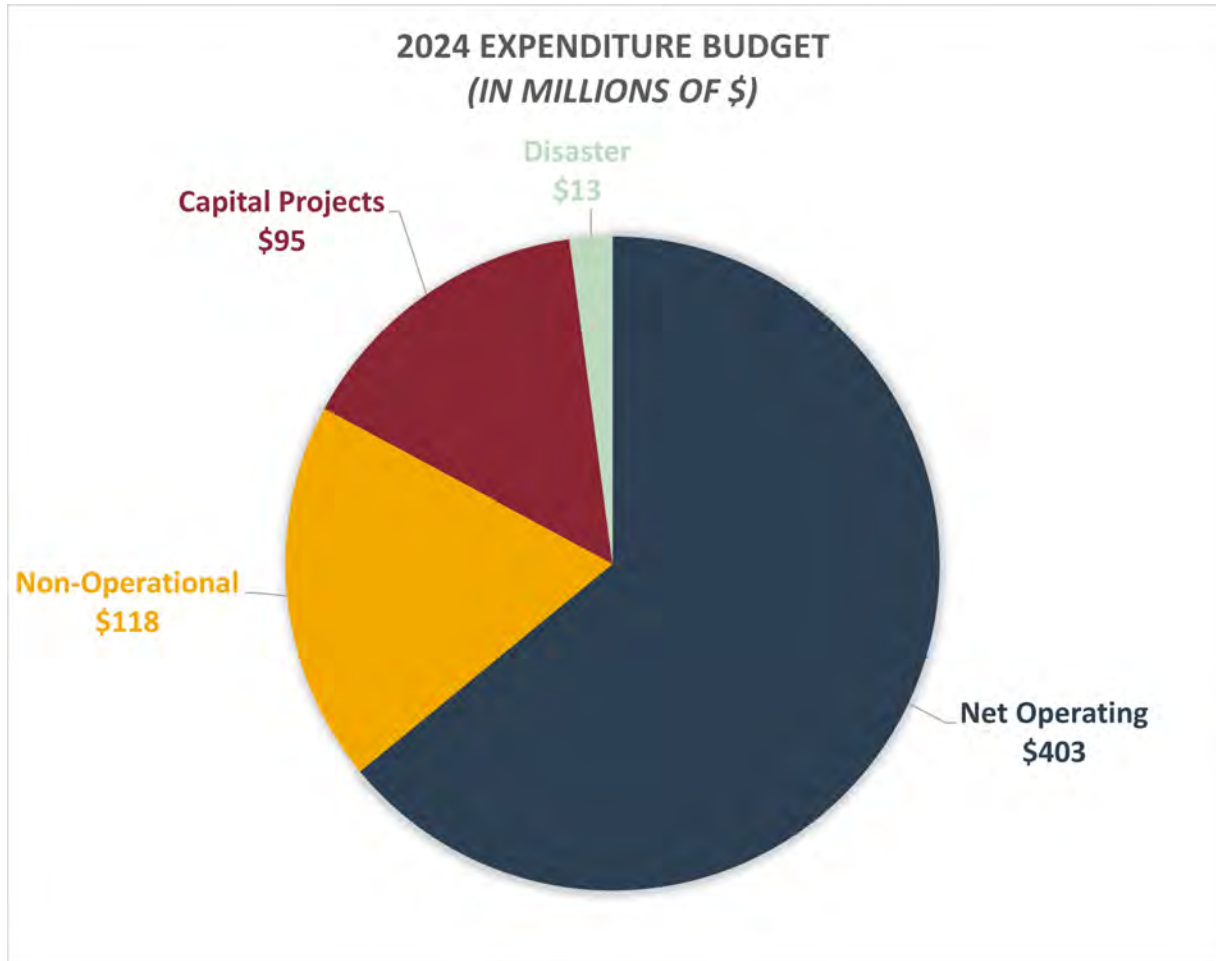
Miscellaneous

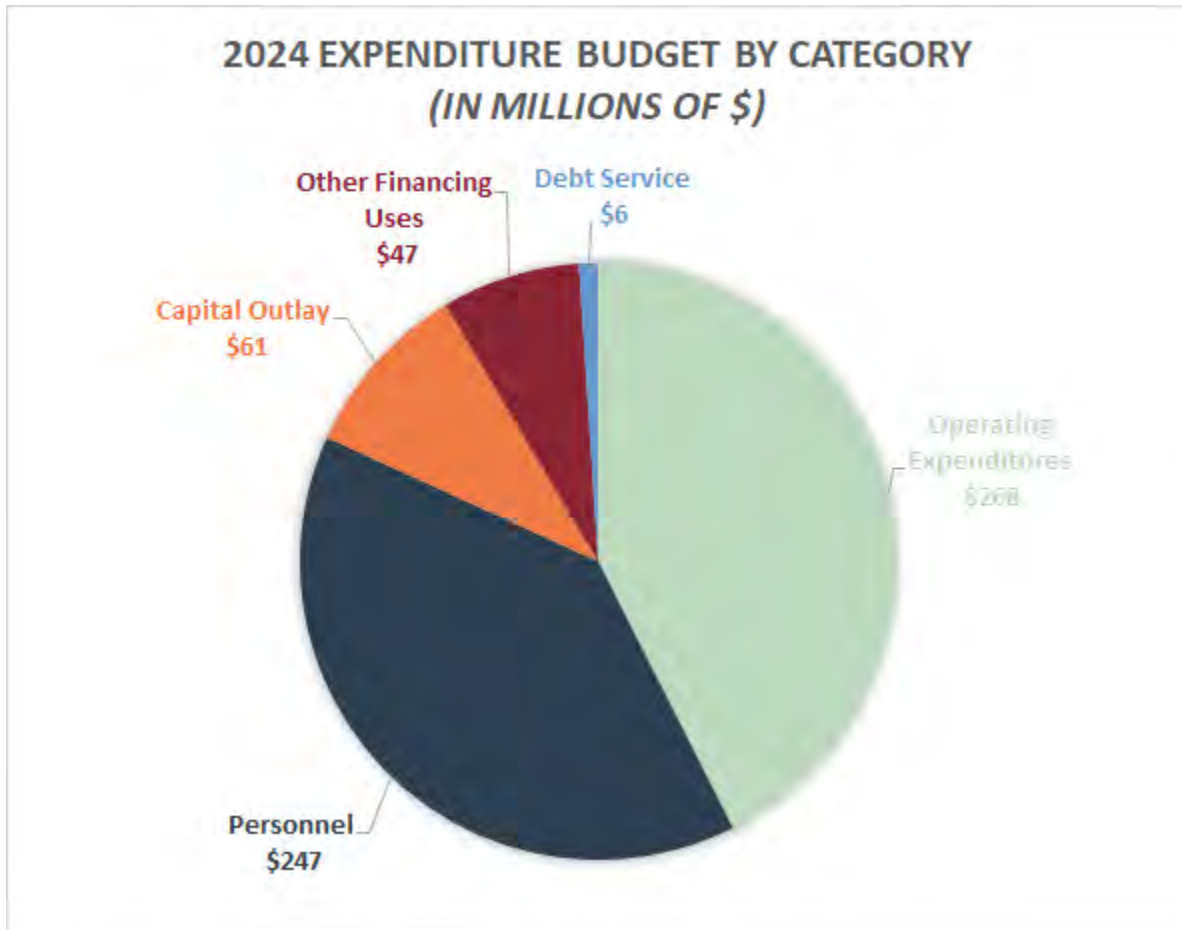
Miscellaneous revenues are difficult to add to another category and include private grants, refunds, donations, and interest earnings. This revenue category is budgeted to increase by two percent, from \$26 million in the 2023 Revised Budget to \$27 million in the 2024 Adopted.

Expenditure Summary

Overview

Larimer County is budgeting \$629 million in total expenses in 2024, \$77 million less than the 2023 Revised Budget. This includes non-operational expenses of \$118 million, disaster recovery expenses of \$13 million and capital expenses \$95 million, leaving a net operating expense budget of \$403 million. While capital and disaster recovery spending are down significantly, the net expenditure operating budget is almost the same as the 2023 Revised Budget, an increase of less than \$1 million (a 0.2% change).





Personnel Costs

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

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

Operating Expenditures

Operating expenditures are declining by \$34 million in the 2024 Adopted Budget. This is due to the end of pandemic relief spending and the timing of spending on projects in Facilities Services, Solid Waste, and the Road and Bridge Departments.

Capital Outlay

Spending on capital outlay varies widely from year to year as major multimillion-dollar county projects begin and end. The 2024 Adopted Budget has \$50 million less in budgeted capital outlay expenses than the 2023 Revised Budget thanks to the completion of major facilities such as the jail improvement, the new behavioral health facility, expansion of alternative sentencing spaces, and a remodel at 1501 Blue Spruce for the Department of Human Services.

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

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

Debt Service

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

Interfund Transfers

There are \$47 million in interfund transfers in the 2024 Adopted Budget, \$4 million less than in the 2023 Revised Budget. This reduction is the result of fewer transfers for capital projects and is offset by a large interfund transfer into contingency reserves. There are annual interfund transfers from the General Fund that support special revenue funds and capital replacement funds of almost \$26 million. There are also budgeted transfers within the Department of Natural Resources Parks and Open Lands Funds of \$2 million and transfers of \$3 million from the Transportation Expansion Fund to the Road and Bridge Fund, as well as others.

Changes to the Base Budget

Most Larimer County services are mandated by state statute and do not change from year to year. The County Commissioners approve an initial target budget for each department and elected office based on the prior year's adopted budget, plus percentage increases for expenses and revenues. Base budgets are adjusted through commissioner approval of proposed additional reductions and increases.

For the 2024 Budget, the county commissioners requested that each property-tax funded department and elected office prepare budget reduction proposals to maintain a balanced budget under requirements of revenue caps under potential ballot items. Some of these reductions were put into place in 2024. The commissioners also reviewed proposals for additional funding.

Five budget reductions have been included in the 2024 Adopted Budget. The commissioners also reviewed 66 requests for additional funds to expand the capacity of county programs and services. Thirty-five of these received funding in the 2024 Adopted Budget. Requests were evaluated based on the criticality of the service, whether they were mandated by new laws or existing contracts, the impact on those served, the justification according to data, and applicability to the SWOT analysis from spring, 2023.

Reductions

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

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

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

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

Elected Office/ Department	Proposal	Reduction	Funding Source	Ongoing/ One-Time
County Attorney	Reduce Admin Costs	(\$3,000)	Property Taxes	Ongoing

Explanation: The County Attorney will not renew its copy machine contract.

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

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

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

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

Capacity Expansion

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Assessor	Damage Assessment Costs	\$10,000	Property Tax Levy	Ongoing

Explanation: On-call and overtime pay are required for Larimer County damage assessment staff. The increase in personnel costs provides an incentive for staff to join the team and to perform in potentially dangerous conditions.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Assessor	Temp Data Collector	\$40,000	Property Tax Levy	Ongoing

Explanation: Hiring a temporary data collector to focus on rural areas of Larimer County will ensure that properties are assessed fairly and accurately.

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

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

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

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

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Commissioners and County Manager	Disaster Mitigation	\$50,000	Property Tax Levy	Ongoing

Explanation: Funds would be used to increase the current Community Mitigation Grant Program. This grant provides broad benefits in risk reduction in Larimer County.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Commissioners and County Manager	Emergency Management Software	\$20,000	Property Tax Levy	Ongoing

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

Larimer County 2024 Budget

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Community Development	Character Area Plans	\$55,000	Property Tax Levy	One-Time

Explanation: The 2019 Comprehensive Plan identified several rural centers and communities that would benefit from additional long-range planning to address future land use, infrastructure, economic development, housing, and other needs. Character area plans are short, vision-driven plans that are more limited in scope than a full subarea plan. Establishing the desired future character for smaller rural centers can ensure those areas retain their identity and sense of community even as change occurs over time.

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

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

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

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

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

Explanation: This maintains case management services under Pretrial's Mental Health Intervention Pretrial Services. This program's grant-funding ends in March 2024.

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

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

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Coroner	Family Advocacy and Community Support Position	\$86,760	Property Tax Levy	Ongoing

Explanation: Funds will be used to make a temporary Family & Community Support Services Coordinator position permanent. This position will specialize in grief support, resources for families, and community outreach.

Larimer County 2024 Budget

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Coroner	Softening of Family Room	\$8,000	Property Tax Levy	Ongoing

Explanation: Funds will be used to furnish our Family Advocate Office with appropriate chairs and lighting, so families have a safe and comforting place to meet with our Family Advocate and grieve.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
District Attorney	Domestic Violence Prosecution Team	\$168,413	Property Tax Levy	Ongoing

Explanation: A specialized team to handle domestic violence cases will be funded to focus on rapid and meaningful communication with victims, collect evidence, and strengthen trust that will allow for more successful prosecutions of domestic abusers.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
District Attorney	Treatment Courts District Attorney	\$36,109	Property Tax Levy	Ongoing

Explanation: A specialized team to handle domestic violence cases will be funded to focus on rapid and meaningful communication with victims, collect evidence, and strengthen trust that will allow for more successful prosecutions of domestic abusers. This position will be partially funded by a Veteran's Treatment Court grant.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
District Attorney	Diversion	\$21,583	Property Tax Levy	Ongoing

Explanation: Funding is provided in 2024 to begin covering the cost of District Attorney diversion specialist positions as temporary state and behavioral health grant come to an end. The full cost of two diversion positions will be realized by 2026 when all grant funding has ended.

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

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

Larimer County 2024 Budget

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Engineering	Transportation Master Plan Update	\$450,000	Property Tax Levy	Ongoing

Explanation: The data used in the last update to the transportation master plan was gathered in 2015. There is a need to update our plan with better data to better cover all travel modes as well as build on the County's Climate Smart plan that's in process.

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

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

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Engineering	Proposal for Transportation Infrastructure Funding	\$80,000	Property Tax Levy	Ongoing

Explanation: Funding is budgeted to develop and communicate a proposal to consider a new dedicated source of revenue to fund unmet transportation infrastructure needs in unincorporated Larimer County.

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

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

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Health and Environment	Overall Budget Shortfall	\$215,000	Property Tax Levy	Ongoing

Explanation: The Health and Environment budget has a deficit due to rising costs above and beyond regular Larimer County target, program fees, and grant increases. Funding is provided to cover 50% of this deficit in 2024.

Larimer County 2024 Budget

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

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

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Information Technology	Cybersecurity Analyst	\$133,800	Property Tax Levy	Ongoing

Explanation: Funds will be used to change the status of a Cybersecurity Analyst position from temporary to full-time to assist our Cybersecurity Program Manager in daily operational tasks. This will allow Larimer County to move forward on our security program involving further collaboration with departments, apply continuous improvement in our security framework and help mitigate the costs of a potential security breach.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Information Technology	Enterprise Infrastructure	\$175,000	Property Tax Levy	Ongoing

Explanation: Larimer County has experienced a 20% annual increase in enterprise infrastructure software costs since 2022, far above the increases in normal General Fund support targets. The requested funds will be used to support the growing costs for hosting our enterprise infrastructure that supports our county operations, including the Treasurer Oracle environment, cybersecurity, data storage costs, disaster recovery software, and cloud backup.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Information Technology	IT Consulting	\$140,000	Property Tax Levy	Ongoing

Explanation: To respond quickly to department needs and changing objectives of the County, IT needs funding to acquire expertise in emerging areas or hard-to-staff capabilities. Targeted support in broadband deployment projects, GIS data analysis, robotic process automation, artificial intelligence objectives, cybersecurity penetration testing and system hardening, digital radio systems, and grant writing support.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Information Technology	GIS Contract	\$55,000	Property Tax Levy	Ongoing

Explanation: The most recent three-year enterprise software agreement with ESRI ended in March 2023. The most recent enterprise licensing quote is \$55,000 higher in 2024, far above the regular increase in General Fund support.

Larimer County 2024 Budget

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Sheriff	Sergeant	\$279,670	Property Tax Levy	Ongoing

Explanation: Funds will increase the supervisory oversight of the Larimer County Sheriff's Office Civil Process Unit. This is a high liability area of civil services. Funding includes one-time equipment costs.

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

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

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

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

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

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

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

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

Service Expansion

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

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

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Human and Economic Health Administration	Eviction Prevention	\$275,000	Property Tax Levy	Ongoing

Explanation: These funds would assist community members of all groups who are in need of assistance due to being at risk of eviction from their homes.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Human and Economic Health Administration	Landlord Engagement	\$277,876	Property Tax Levy	Ongoing

Explanation: These funds would support dedicated staff to facilitate access to affordable housing. Staff will develop a landlord engagement program, help facilitate housing information for mobile home park residents, and train benefits navigators and others about available housing resources.

Position Summary Schedule

Overview

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

Elected Office/Department		2022 Final	2023 Revised	2024 Change	2024 Budget
Public Safety					
	Coroner	13.00	13.00	1.00	14.00
	Community Justice Alternatives	242.80	242.80	3.50	246.30
	District Attorney	96.00	95.00	5.00	100.00
	Emergency Management	6.00	6.00		6.00
	Sheriff	532.00	538.00	2.00	540.00
<u>Subtotal – Public Safety</u>		<u>889.80</u>	<u>894.80</u>	<u>11.50</u>	<u>906.30</u>
Community Planning, Infrastructure and Resources (CPIRs)					
	Community Development	48.60	48.60		48.60
	Engineering	38.00	38.00		38.00
	Natural Resources	56.50	56.50		56.50
	Road and Bridge	81.00	81.00		81.00
	The Ranch	24.62	24.62	2.38	27.00
	Solid Waste	34.50	34.50		34.50
<u>Subtotal – CPIRs</u>		<u>283.22</u>	<u>283.22</u>	<u>2.38</u>	<u>285.60</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	4.50	83.10
	Human and Economic Health Admin	3.00	3.00	2.00	5.00
	Human Services	474.50	472.50		472.50
	Economic and Workforce Development	55.80	55.80		55.80
<u>Subtotal – Human & Economic Health</u>		<u>621.90</u>	<u>619.9</u>	<u>6.50</u>	<u>626.40</u>
Public Records & Information					
	Assessor	47.00	47.00		47.00
	Clerk and Recorder	92.00	92.00		92.00
	Public Communication	3.75	3.75	1.00	4.75
	Treasurer	16.00	16.00		16.00
<u>Subtotal – Public Records & Information</u>		<u>158.75</u>	<u>158.75</u>	<u>1.00</u>	<u>159.75</u>

Larimer County 2024 Budget

	Elected Office/Department	2022 Final	2023 Revised	2024 Change	2024 Budget
Support Services					
	Board of County Commissioners	21.00	21.00	1.00	22.00
	County Attorney	18.43	18.43		18.43
	Facilities	35.00	38.00		38.00
	Finance	27.00	27.00		27.00
	Fleet	20.00	20.00	1.00	21.00
	Human Resources	26.90	26.90	1.00	27.90
	Information Technology	78.60	78.60	1.00	79.60
<u>Subtotal – Support Services</u>		<u>226.93</u>	<u>229.93</u>	<u>4.00</u>	<u>233.93</u>
TOTAL		2,180.60	2,186.60	25.38	2,211.98

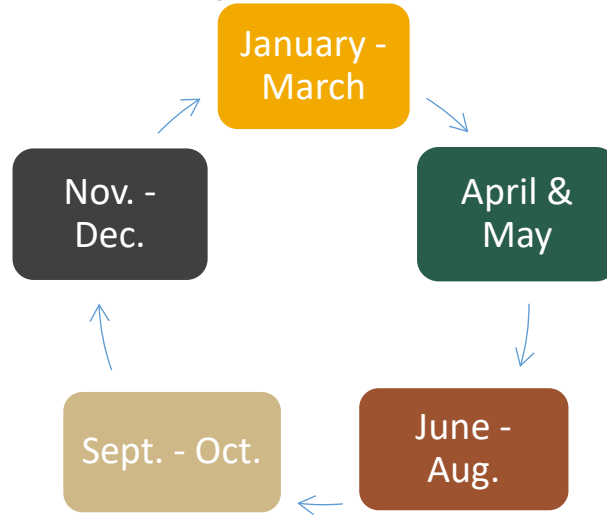
Larimer County 2024 Budget

Specific changes by Service Category are displayed below:

Elected Office/Department		FTE Change	Position Titles
Public Safety			
	Coroner	+1.00	Family Advocate (+1.00)*
	Community Justice Alternatives	+3.50	Correctional Services Specialist I (+0.50)*; Correct Case Specialist (+1.00)*; Transportation Specialists (+2.00)
	District Attorney	+5.00	Domestic violence prosecution team (+3.00); Treatment Deputy District Attorney (+1.00); Diversion Specialist (+1.00)*
	Sheriff	+2.00	Program Coordinator (+1.00)*; Sergeant (+1.00)
Community Planning, Infrastructure and Resources (CPIRs)			
	The Ranch	+2.38	Sales Rep (+0.38); Event Coordinator (+1.00); Event Operations Worker (+1.00)
Human and Economic Health			
	Health and Environment	+4.50	Senior Emergency Preparedness Coordinator (+1.00)*; Senior Admin Specialist (+1.00)*; Environmental Health Specialist (+1.00)*; Medical Assistant (+0.75)*; Program Coordinator (+0.25)*; Public Health Nurse (+0.50)*
	Human and Economic Health Administration	+2.00	Program Coordinator (+1.00); Program Specialist (+1.00)
Support Services			
	Board of County Commissioners	+2.00	Program Coordinator (+1.00)*; Communications Coordinator
	Fleet	+1.00	Business Ops Coordinator (+1.00)
	Human Resources	+1.00	Payroll Specialist (+1.00)*
	Information Technology	+1.00	Cybersecurity Analyst (+1.00)*
TOTAL		+25.38	

*These positions were reclassified to regular from existing temporary or limited-term positions. Only 12 regular FTEs are new.

Budget Preparation Calendar



January – March:

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

April & May:

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

June – August:

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

September – October:

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

November & December:

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

Larimer County 2024 Budget Public Hearings

PUBLIC HEARINGS / MEETINGS:

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

November 4, 2023 at 6:00 P.M.

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

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

December 11, 2023 at 2:30 P.M.

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

SETTING MILL LEVIES – Mill levies were set separately this year at a special meeting due to changes to property tax valuations made during the November 2023 Special Legislative Session.

January 10, 2024 at 3:30 PM

Larimer County Courthouse Office Building
2nd Floor—Commissioners Conference Room
200 West Oak Street
Fort Collins, CO 80521

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

Comments on the County Budget may be:

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

Additional Sections - The following sections show additional details of the Larimer County 2024 Proposed Budget. More granular details about any program, department, elected office or fund budget are available upon request by calling the Larimer County Budget Office at 970-498-7017.

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

Section B

Financial Information and Policies

Larimer County 2024 Budget

2024 Expenditures by Office and Department

Overview

The 2024 gross expenditure budget for Larimer County Government is \$629 million, broken out by Elected Office/Division as shown below:

Elected Office/Division	FY2022 ACTUAL	FY2023 ADOPTED	FY2023 CHANGES	FY2023 REVISED	FY2024 ADOPTED	2023 to 2024 CHANGE
Assessor	\$4,823,068	\$5,279,136	\$118,981	\$5,398,117	\$5,508,110	\$109,993
Clerk and Recorder	\$10,352,754	\$11,455,207	\$367,133	\$11,822,340	\$14,776,727	\$2,954,387
Engineering	\$14,119,983	8,751,395	\$1,480,924	\$10,232,319	\$15,389,550	\$5,157,231
Natural Resources	\$33,769,009	21,691,044	\$4,967,263	\$26,658,307	\$19,779,404	(\$6,878,903)
Community Development	\$6,706,388	7,410,633	\$537,808	\$7,948,441	\$7,751,819	(\$196,622)
Road and Bridge	\$33,981,716	53,544,494	\$10,000	\$53,554,494	\$52,137,254	(\$1,417,240)
The Ranch	\$31,045,308	36,534,452	\$15,244,173	\$51,778,625	\$20,321,520	(\$31,457,105)
Solid Waste	\$13,549,720	56,207,809	(\$29,220,732)	\$26,987,077	\$43,877,754	\$16,890,677
Community Planning, Infrastructure & Resources - TOTAL	\$133,172,124	\$184,139,827	(\$6,980,564)	\$177,159,263	\$159,257,301	(\$17,901,962)
Community Justice Alternatives	\$21,229,084	\$26,098,189	(\$3,784)	\$26,094,405	\$27,894,492	\$1,800,087
Commissioners and County Manager	\$71,400,858	\$74,311,996	\$6,663,636	\$80,975,632	\$59,670,756	(\$21,304,876)
County Attorney	\$2,389,848	\$2,828,351	\$36,600	\$2,864,951	\$2,928,712	\$63,761
Facilities	\$57,240,900	\$48,504,245	\$8,567,120	\$57,071,365	\$28,262,725	(\$28,808,640)
Fleet Services	\$16,467,789	\$13,462,185	\$1,396,117	\$14,858,302	\$15,994,462	\$1,136,160
Human Resources	\$37,565,589	\$36,139,824	\$5,820,823	\$41,960,647	\$39,309,376	(\$2,651,271)
County Manager - TOTAL	\$185,064,984	\$175,246,601	\$22,484,296	\$197,730,897	\$146,166,031	(\$51,564,866)
Coroner	\$2,560,533	\$2,151,854	\$47,500	\$2,199,354	\$2,345,734	\$146,380
District Attorney	\$10,661,392	\$11,708,370	\$58,960	\$11,767,330	\$12,284,582	\$517,252
Financial Services	\$25,549,743	\$26,949,237	\$5,536,285	\$32,485,522	\$27,726,395	(\$4,759,127)
Information Technology	\$24,429,063	\$25,304,984	(\$2,561,690)	\$22,743,294	\$24,401,006	\$1,657,712
Behavioral Health	\$34,119,125	\$26,544,337	\$8,399,230	\$34,943,567	\$23,528,591	(\$11,414,976)
Extension	\$1,143,295	\$1,433,367	\$13,600	\$1,446,967	\$1,416,574	(\$30,393)
Health and Environment	\$14,002,834	\$13,218,226	\$1,305,662	\$14,523,888	\$12,818,977	(\$1,704,911)
Human Services	\$55,749,747	\$65,927,457	\$280,749	\$66,208,206	\$65,421,978	(\$786,228)
Economic and Workforce Development	\$8,621,884	\$9,593,000	\$645,593	\$10,238,593	\$9,790,659	(\$447,934)
Human & Economic Health Admin	\$347,317	\$603,347	\$65,292	\$668,639	\$1,236,208	\$567,569
Human & Economic Health - TOTAL	\$113,984,202	\$117,319,734	\$10,710,126	\$128,029,860	\$114,212,987	(\$13,816,873)
Sheriff	\$76,508,725	\$83,668,989	\$4,498,185	\$88,167,174	\$92,339,643	\$4,172,469
Surveyor	\$9,473	\$26,399	-	\$26,399	\$77,172	\$50,773
Treasurer & Public Trustee	\$2,085,824	\$2,388,905	-	\$2,388,905	\$2,172,507	(\$216,398)
TOTAL - All Departments	\$610,430,969	\$671,737,432	\$34,275,428	\$706,012,860	\$629,162,687	(\$76,850,173)
Includes capital projects, disaster response, and non-operational expenditures						

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.

Budget Goals and Priorities:

1. Continue to maintain a conservative budget while still providing excellent customer service.
2. Remain accountable for the results we produce using general fund dollars.
3. Proactive planning for 2025 reappraisal to meet our data collection goals.
4. Maintain sufficient staff/staff training to catch up on building permits to add to the tax roll.

Performance & Output Measures:

Measure Name	Goal Value	2019	2020	2021	2022
State Audit Compliance (Coefficient of Dispersion)	< 16	7.1	6.3	6.7	6.3
Real & Personal Properties per Appraiser	N/A	9,213	7,969	10,198	10,417
Property Value Protests	N/A	24,196	N/A	10,588	793

2022-2024 Budget Information:

Category	2022 Actual	2023 Revised	2024 Budget	2024-2023 Change
Charges for Service	\$38,934	\$68,850	\$70,920	\$2,070
Total Revenues	\$81,122	\$68,850	\$68,850	\$2,070
Personnel Costs	\$4,052,145	\$4,594,359	\$4,745,636	\$151,277
Operating Expenses	\$770,923	\$803,758	\$762,474	(\$41,284)
Total Expenses	\$4,823,068	\$5,398,117	\$5,508,110	\$109,993
Regular FTE Positions	47.00	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.

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	2019	2020	2021	2022
Percent of Sales Tax Revenues Spent on Behavioral Health Services and Programming	> 90%	97%	92%	96%	96%
Percent of Impact Fund Grant Objectives Met	90%	N/A	86%	88%	82%

2022-2024 Budget Information:

Category	2022 Actual	2023 Revised	2024 Budget	2024-2023 Change
Taxes	\$24,149,763	\$23,496,783	\$24,523,010	\$1,026,227
Charges for Services	\$0	\$0	\$410,000	\$410,000
Intergovernmental	\$356,986	\$401,200	\$395,000	(\$6,200)
Interest Earnings	\$490,458	\$585,171	\$620,280	\$35,109
Miscellaneous Revenues	\$258,327	\$615,829	\$1,000	(\$614,829)
Other Financing Sources	\$1,340,179	\$668,927	\$0	(\$668,927)
Total Revenues	\$26,595,712	\$25,767,910	\$25,949,290	\$181,380
Personnel Costs	\$752,760	\$813,259	\$812,344	(\$915)
Operating Expenses	\$6,621,109	\$17,618,828	\$22,716,247	\$5,097,419
Capital Outlay	\$26,745,256	\$16,511,480	\$0	(\$16,511,480)
Total Expenses	\$34,119,125	\$34,943,567	\$23,528,591	(\$11,414,976)
Regular FTE Positions	6.00	6.00	6.00	0.00

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.

Budget Goals and Priorities:

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

2022-2024 Budget Information:

Category	2022 Actual	2023 Revised	2024 Budget	2023 to 2024 Change
Intergovernmental Revenue	\$0	\$307,092	\$87,000	(\$220,092)
Charges for Services	\$20,501	\$20,000	\$20,000	\$0
Licenses and Permits	\$6,900	\$0	\$0	\$0
Miscellaneous Revenue	\$120	\$100	\$50	(\$50)
Other Financing Sources	\$0	\$118,199	\$121,740	\$3,541
Total Revenues	\$27,521	\$445,391	\$228,790	(\$216,601)
Personnel	\$2,121,405	\$3,655,168	\$3,926,962	\$271,794
Operating Expenditures	\$5,826,045	\$6,684,018	\$7,598,804	\$914,786
Capital Outlay	\$0	\$0	\$20,000	\$20,000
Other Financing Uses	\$0	\$100,000	\$0	(\$100,000)
Total Expenses	\$7,947,450	\$10,439,186	\$11,545,766	\$1,106,580
Regular FTE Positions	14.75	24.75	25.75	+1.00

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.

Budget Goals and Priorities:

1. Fully train Vehicle Licensing Staff on the Five 9 Contact Center tool.
2. Recording: Analysis of the digital repository for gaps will continue into 2024. The legacy indexing project will be continued in-house.
3. Elections: Transition of ballot receiving and processing operations to the new counting facility.

Performance & Output Measures:

Measure Name	Goal Value	2019	2020	2021	2022
Motor Vehicle Non-Renewal Lobby Wait Time	< 30 minutes	35 minutes	22 minutes	13 minutes	11 minutes
Remote Motor Vehicle Transactions	N/A	113,962	156,313	159,224	163,561
Motor Vehicle Transactions per Employee	> 11,750	13,712	13,290	12,501	10,879

2022-2024 Budget Information:

Category	2022 Actual	2023 Revised	2024 Budget	2023 to 2024 Change
Intergovernmental Revenue	\$0	\$0		\$0
Charges for Services	\$8,318,482	\$8,469,323	\$8,298,424	(\$170,899)
Licenses and Permits	\$51,043	\$46,000	\$48,000	\$2,000
Miscellaneous Revenue	\$357	\$1,400	\$400	(\$1,000)
Other Financing Sources	\$4,960	\$0	\$0	\$0
Total Revenues	\$10,169,112	\$8,516,723	\$8,346,824	(\$169,899)
Personnel	\$7,373,595	\$8,867,650	\$9,433,835	\$566,185
Operating Expenditures	\$2,729,144	\$2,954,690	\$5,342,892	\$2,388,202
Capital Outlay	\$4,960	\$0	\$0	\$0
Debt Service	\$240,094	\$0	\$0	\$0
Other Financing Uses	\$4,960	\$0	\$0	\$0
Total Expenses	\$8,176,805	\$12,223,280	\$11,345,161	\$2,954,387
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.

Budget Goals and Priorities:

1. Complete Work Plan Items and Maintain Capacity to Respond to Commissioner Priorities in 2024
2. Advance E-reviews, Streamlined Processes and Customer Experience Improvements
3. Enforce Codes in a Strategic, Collaborative and Consistent Way
4. Support Long-Term Workforce Resilience in Planning and Building

Performance & Output Measures:

Measure Name	Goal Value	2019	2020	2021	2022
Average Days to Review a Residential Building Permit Application	< 25 days	25 days	27 days	13 days	23 days
Average Days to Review a Land Division Application	< 150 days	158 days	113 days	149 days	174 days
Percent of building inspection requests honored within one day	> 90%	98%	98%	99%	98%

2022-2024 Budget Information:

Category	2022 Actual	2023 Revised	2024 Budget	2023 to 2024 Change
Intergovernmental Revenue	\$15,000	\$0	\$0	\$0
Charges for Services	\$354,965	\$338,585	\$335,710	(\$2,875)
Licenses and Permits	\$3,761,825	\$3,022,025	\$2,824,500	(\$197,525)
Miscellaneous Revenue	\$10,310	\$100	\$500	\$400
Total Revenues	\$4,142,099	\$3,360,710	\$3,160,710	(\$200,000)
Personnel	\$4,969,582	\$5,690,631	\$5,761,893	\$71,262
Operating Expenditures	\$1,736,033	\$2,257,810	\$1,989,926	(\$267,884)
Other Financing Uses	\$773	\$0	\$0	\$0
Total Expenses	\$5,966,758	\$7,409,375	\$7,410,633	(\$196,622)
Regular FTE Positions	47.60	48.60	48.60	0.00

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.

Budget Goals and Priorities:

1. Improve family advocacy and community support.
2. Transition to 10-hour shifts.
3. Increase peer support services.
4. Add sharps and Rx medication disposal service

Performance & Output Measures:

Measure Name	Goal Value	2019	2020	2021	2022
Office cost/100K residents	N/A	\$441,000	\$484,000	\$471,000	\$601,888
# of Autopsies performed	N/A	274	223	273	289
Cases investigated per employee	> 370	376	416	456	442
Reported cases	N/A	2,631	2,909	3,198	3,092

2022-2024 Budget Information:

Category	2022 Actual	2023 Revised	2024 Budget	2023 to 2024 Change
Charges for Services	\$63,500	\$88,082	\$90,720	\$2,638
Miscellaneous Revenue	\$28,836	\$9,000	\$9,180	\$180
Other Financing Sources	\$273,015	\$0	\$0	\$0
Total Revenues	\$365,351	\$97,082	\$99,900	\$2,818
Personnel	\$1,432,973	\$1,744,931	\$1,875,977	\$131,046
Operating Expenditures	\$636,026	\$454,423	\$469,757	\$15,334
Capital Outlay	\$218,520	\$0	\$0	\$0
Other Financing Uses	\$273,015	\$0	\$0	\$0
Total Expenses	\$2,560,533	\$2,199,354	\$2,345,734	\$146,380
Regular FTE Positions	13.00	13.00	14.00	+1.00

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.

Budget Goals and Priorities:

1. Continued to optimize workload of legal responsibilities needed by County Offices and Departments.
2. Finalize transition to primarily electronic office.

Performance & Output Measures:

Measure Name	Goal Value	2019	2020	2021	2022
County population per attorney	N/A	49,926	40,349	44,883	45,327
Regular County FTEs per attorney	N/A	269	217	234	230

2022-2024 Budget Information:

Category	2022 Actual	2023 Revised	2024 Budget	2023 to 2024 Change
Charges for Service	\$1,114,167	\$1,275,622	\$1,335,316	\$59,694
Miscellaneous Revenues	\$26,107	\$0	\$0	\$0
Total Revenues	\$1,140,274	\$1,275,622	\$1,335,316	\$59,694
Personnel Costs	\$2,223,195	\$2,555,487	\$2,657,399	\$101,912
Operating Expenses	\$166,653	\$309,464	\$271,313	(\$38,151)
Total Expenses	\$2,389,848	\$2,864,951	\$2,928,712	\$63,761
Regular FTE Positions	18.43	18.43	18.43	0.00

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.

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	2019	2020	2021	2022
Days diverted from Jail or Prison(a)	> 130,000	161,480	154,365	143,592	145,515
Amount of Victim Restitution collected(a)	N/A	\$471,708	\$436,435	\$540,247	\$644,404
Percent of offenders who successfully complete residential program(a)	N/A	66%	71%	70%	68%
AIIM*/Wellness Court % Reduction of Risk/Needs Assessment(a)	>20%	N/A	N/A	N/A	23%
Days diverted from serving jail time(b)	> 60,000	68,838	37,238	53,822	34,177
Percent of offenders who successfully complete programming(b)	> 80%	80%	86%	83%	84%
Number of days defendants under supervision(c)	> 400,000	491,504	587,101	554,330	476,179
Percent of offenders who successful complete programming(c)	> 80%	78%	72%	70%	68%

AIIM = Alternatives to Incarceration for Individuals with Mental Illness

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

Larimer County 2024 Budget

Community Justice Alternatives continued

2022-2024 Budget Information:

Category	2022 Actual	2023 Revised	2024 Budget	2023 to 2024 Change
Intergovernmental Revenue	\$575,368	\$721,209	\$497,510	(\$223,699)
Charges for Services	\$9,925,604	\$11,528,359	\$13,029,420	\$1,501,061
Interest Earnings	\$81,472	\$25,000	\$80,000	\$55,000
Miscellaneous Revenue	\$64,913	\$65,450	\$75,900	\$10,450
Other Financing Sources	\$695,832	\$1,622,680	\$1,032,950	(\$589,730)
Total Revenues	\$11,343,190	\$13,962,698	\$14,715,780	\$753,082
Personnel	\$16,264,528	\$20,420,534	\$21,746,942	\$1,326,408
Operating Expenditures	\$4,960,138	\$5,577,991	\$6,147,550	\$569,559
Capital Outlay		\$0		\$0
Other Financing Uses	\$4,418	\$95,880	\$0	(\$95,880)
Total Expenses	\$21,229,084	\$26,094,405	\$27,894,492	\$1,800,087
Regular FTE Positions	233.80	242.80	246.30	+3.50

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.

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	2019	2020	2021	2022
Diversion Success Rate	N/A	13%	75%	80%	95%
Juveniles diverted from criminal justice system	N/A	414	232	177	244
Deferral Success Rate	N/A	72%	74%	N/A	N/A

2022-2024 Budget Information:

Category	2022 Actual	2023 Revised	2024 Budget	2023 to 2024 Change
Intergovernmental	\$839,624	\$866,878	\$851,588	(\$15,290)
Charges for Services	\$176,907	\$160,800	\$143,800	(\$17,000)
Miscellaneous	\$1,155	\$250	\$250	\$0
Total Revenues	\$1,017,685	\$1,027,928	\$995,638	(\$32,290)
Personnel Costs	\$9,790,594	\$10,926,117	\$11,204,680	\$278,563
Operating Expenses	\$870,798	\$841,213	\$1,079,902	\$238,689
Total Expenses	\$10,661,392	\$11,767,330	\$12,284,582	\$517,252
Regular FTE Positions	93.00	96.00	100.00	+4.00

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.

Budget Goals and Priorities:

1. Provide leadership, support, and regional coordination within the economic and workforce development ecosystem.
2. Maintain service capacity and quality within the Economic & Workforce Development department in the face of declining and expiring investments. Identify areas of growth, sustainment, or reductions in light of the atmosphere.
3. Invest in employee development in a rapidly changing work environment.
4. Increase data reporting and storytelling on the Economic & Workforce Development departments' impact.

Performance & Output Measures:

Measure Name	Goal Value	2019	2020	2021	2022
Avg days wait for Veterans' Services Appointment	< 10 days	10 days	7 days	5 days	10 days
Retention rate of those receiving workforce services after 2 quarters	> 82%	83%	72%	79%	76%
Median quarterly earnings after 1 year following services	> \$8,750	\$9,977	\$13,319	\$11,962	\$12,744

2022-2024 Budget Information:

Category	2022 Actual	2023 Revised	2024 Budget	2023 to 2024 Change
Intergovernmental	\$5,055,907	\$6,529,696	\$6,474,816	(\$54,880)
Charges for Services	\$1,485,398	\$1,577,519	\$1,158,913	(\$418,606)
Miscellaneous Revenues	\$48,951	\$0	\$39,375	\$39,375
Other Financing Sources	\$1,891,991	\$1,986,591	\$2,096,399	\$109,808
Total Revenues	\$8,482,247	\$10,093,806	\$9,769,503	(\$324,303)
Personnel	\$5,530,321	\$6,776,825	\$6,292,759	(\$484,066)
Operating Expenditures	\$3,084,010	\$3,461,768	\$3,497,900	\$36,132
Other Financing Uses	\$7,553	\$0	\$0	\$0
Total Expenses	\$8,621,884	\$10,238,593	\$9,790,659	(\$447,934)
Regular FTE Positions	42.65	55.80	55.80	+0.00

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.

Budget Goals and Priorities:

1. Enhance EOC Operations through training, exercise, equipment, and updated processes.
2. Improve community preparedness through outreach, communications, and education programs.
3. Provide greater opportunities for collaboration and mitigation to improve resiliency of our community.

Performance & Output Measures:

Measure Name	Goal Value	2020	2021	2022	2023
% of Community Opted into Notifications	40%	N/A	N/A	35%	28%
% of Community have interacted w/emergency notification system	80%	N/A	N/A	79%	70%

EOC = Emergency Operations Center (active emergencies)

2022-2024 Budget Information:

Category	2022 Actual	2023 Revised	2024 Budget	2023 to 2024 Change
Intergovernmental Revenue	\$67,338	\$775,827	\$75,827	(\$700,000)
Miscellaneous Revenue		\$4,450	\$0	(\$4,450)
Total Revenues	\$95,744	\$780,277	\$75,827	(\$704,450)
Personnel Costs	\$546,378	\$655,348	\$828,586	\$173,238
Operating Expenses	\$242,493	\$927,179	\$302,575	(\$624,604)
Total Expenses	\$788,871	\$1,582,527	\$1,131,161	(\$451,366)
Regular FTE Positions	5.00	6.00	6.00	0.00

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

Budget Goals and Priorities:

1. Continue to proactively promote Public Improvement Districts for use in addressing subdivision road maintenance and improvement needs.
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. Implement use of new VueWorks Infrastructure Asset Management system for customer service requests and for management of roadway assets
5. Explore the possibility of a County-initiated funding (sales tax) measure dedicated to transportation capital improvements funding for unincorporated transportation needs including roadway capacity.
6. Pursue grant funding opportunities for potential high-priority projects under the Infrastructure Investment and Jobs Act (IIJA).

Performance & Output Measures:

Measure Name	Goal Value	2019	2020	2021	2022
Severe crash rate on county roads per 100 million vehicle miles	< 31	25	24	25	32
Structurally deficient mainline road bridges	N/A	1	1	2	2
Percent of county roads graded "C" or above for traffic flow	> 88%	79%	79%	79%	81%

Larimer County 2024 Budget

Engineering continued

2022-2024 Budget Information:

Category	2022 Actual	2023 Revised	2024 Budget	2023 to 2024 Change
Taxes	\$3,570,560	\$3,242,607	\$3,706,704	\$464,097
Assessments	\$69,893	\$68,046	\$56,870	(\$11,176)
Charges for Services	\$504,273	\$333,208	\$288,200	(\$45,008)
Interest Earnings	\$485,950	\$72,973	\$73,340	\$367
Licenses and Permits	\$1,333,368	\$852,250	\$972,640	\$120,390
Miscellaneous Revenue	\$875	\$204	\$210	\$6
Other Financing Sources	\$586,782	\$614,477	\$381,338	(\$233,139)
Total Revenues	\$6,551,701	\$5,183,765	\$5,479,302	\$295,537
Personnel	\$4,073,359	\$4,807,951	\$4,991,562	\$183,611
Operating Expenditures	\$2,630,175	\$3,812,713	\$3,836,632	\$23,919
Capital Outlay	\$40,916	\$0	\$0	\$0
Debt Service	\$218,880	\$229,820	\$218,480	(\$265,115)
Other Financing Uses	\$1,339,035	\$1,257,835	\$3,426,777	(\$1,429,235)
Total Expenses	\$8,302,365	\$10,108,319	\$12,473,451	(\$8,627,395)
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.

Budget Goals and Priorities:

1. Extension plans to maintain 2023 service levels in 2024 while increasing our focus on achieving community outcomes.
2. Build on the Larimer County Extension Strategic Guidance and the real-world experience of staff

Performance & Output Measures:

Measure Name	Goal Value	2019	2020	2021	2022
Gross sales at county farmers' market	N/A	\$853,000	\$835,000	\$1.3M	\$1.5M
SNAP* funds spent at County farmers' market	N/A	\$8,111	\$11,359	\$26,924	26,445
Percent of 4-H participants who complete program	> 85%	88%	90%	87%	85%
Master gardener volunteer hours	N/A	6,309	4,720	4,506	5,005

* = Supplemental Nutrition Assistance Program

2022-2024 Budget Information:

Category	2022 Actual	2023 Revised	2024 Budget	2023 to 2024 Change
Charges for Services	\$144,755	\$155,750	\$127,500	(\$28,250)
Interest Earnings	\$2,622	\$0	\$0	\$0
Miscellaneous Revenues	\$90,662	\$340,847	\$103,500	(\$237,347)
Total Revenues	\$238,039	\$496,597	\$231,000	(\$265,597)
Personnel Costs	\$566,861	\$708,171	\$738,083	\$29,912
Operating Expenses	\$576,434	\$738,796	\$678,491	(\$60,305)
Total Expenses	\$1,143,295	\$1,446,967	\$1,416,574	(\$30,393)
Regular FTE Positions	4.00	4.00	4.00	0.00

Facilities

[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!"

Budget Goals and Priorities:

1. Complete or continue progress on major capital projects including the 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	2019	2020	2021	2022
Increase in per sq. ft. operating cost	< 5%	2.7%	1.3%	3.1%	4.7%
Maintenance FTEs per 100K sq. ft.	< 5.08	0.78	0.78	0.75	0.71
Percent of staff rating facilities good or better	> 90%	93%	93%	96%	97%
Percent of preventative maintenance performed within recommended timelines	> 90%	98%	95%	94%	95%
Climate Wise Award Rating	N/A	Platinum	Platinum	Platinum	Platinum

2022-2024 Budget Information:

Category	2022 Actual	2023 Revised	2024 Budget	2023 to 2024 Change
Intergovernmental Revenue	\$6,185	\$0	\$0	\$0
Charges for Services	\$2,590,217	\$2,901,542	\$3,245,752	\$344,210
Interest Earnings	\$980,273	\$350,000	\$53,000	(\$297,000)
Miscellaneous Revenue	\$9,676	\$0	\$0	\$0
Other Financing Sources	\$18,331,240	\$20,513,534	\$17,997,332	(\$2,516,202)
Total Revenues	\$21,917,591	\$23,765,076	\$21,296,084	(\$2,468,992)

Larimer County 2024 Budget

Facilities continued

Category	2022 Actual	2023 Revised	2024 Budget	2023 to 2024 Change
Personnel	\$3,014,901	\$3,571,859	\$3,630,985	\$59,126
Operating Expenditures	\$10,389,818	\$13,811,378	\$10,719,538	(\$3,091,840)
Capital Outlay	\$42,764,326	\$39,525,128	\$13,456,097	(\$26,069,031)
Debt Service	\$464,455	\$0	\$0	\$0
Other Financing Uses	\$607,399	\$163,000	\$456,105	\$293,105
Total Expenses	\$57,240,900	\$57,071,365	\$28,262,725	(\$48,504,245)
Regular FTE Positions	35.00	38.00	38.00	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.

Budget Goals and Priorities:

1. Address turnover in the Accounting Division
2. Implement the recommendations from the capacity study of the Risk Management Division.
3. Complete the Purchasing solicitation intake software project.
4. Ensure that liquor licenses are only renewed to businesses up to date with their sales tax remittance.

Performance & Output Measures:

Measure Name	Goal Value	2019	2020	2021	2022
Favorable audit opinion?	Yes	Yes	Yes	Yes	Yes
Estimated savings through purchasing	N/A	\$5,700,000	\$6,300,000	\$5,200,000	\$5,900,000
Number of bids, quotes & requests for proposals	N/A	76	69	43	66
Workers compensation savings compared to industry benchmark	0%	34%	12%	30%	36%

Larimer County 2024 Budget

Financial Services continued

2022-2024 Budget Information:

Category	2022 Actual	2023 Revised	2024 Budget	2023 to 2024 Change
Taxes	\$16,362,567	\$15,260,974	\$14,083,308	(\$1,177,666)
Assessments	\$316,814	\$263,083	\$265,413	\$2,330
Intergovernmental	\$40,560	\$25,560	\$25,560	\$0
Charges for Services	\$4,054,382	\$4,435,885	\$5,230,178	\$794,293
Interest Earnings	\$575,727	\$930,019	\$614,140	(\$315,879)
Miscellaneous Revenues	\$229,780	\$213,701	\$213,000	(\$701)
Other Financing Sources	\$5,930,250	\$5,939,500	\$5,939,500	\$0
Total Revenues	\$27,510,079	\$27,068,722	\$26,371,099	(\$697,623)
Personnel Costs	\$2,586,959	\$3,088,405	\$3,295,200	\$206,795
Operating Expenses	\$16,580,523	\$18,856,719	\$18,145,329	(\$711,390)
Debt Service	\$6,359,560	\$6,290,398	\$6,260,866	(\$29,532)
Other Financing Uses	\$0	\$4,250,000	\$0	\$0
Total Expenses	\$25,527,041	\$32,485,522	\$27,701,395	(\$26,949,237)
Regular FTE Positions	27.00	27.00	27.00	+0.00

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.

Budget Goals and Priorities:

1. Relocate Fleet Services to the new Loveland Campus.
2. Reorganize staff and maintenance delivery as a way to reduce operating expense.
3. Expand our electric vehicle fleet.

Performance & Output Measures:

Measure Name	Goal Value	2019	2020	2021	2022
Equipment units per-mechanic	> 110	120	107	108	108
Fleet CO2 Emissions in Metric Tons	N/A	7,055	6,628	6,343	6,716

2022-2024 Budget Information:

Category	2022 Actual	2023 Revised	2024 Budget	2023 to 2024 Change
Intergovernmental Revenue	\$39,600	\$40,000	\$40,000	\$0
Charges for Services	\$12,155,327	\$12,468,445	\$13,691,015	\$1,222,570
Miscellaneous Revenue	\$2,680	\$6,000	\$14,860	\$8,860
Other Financing Sources	\$2,289,684	\$400,000	\$1,460,392	\$1,060,392
Total Revenues	\$14,487,291	\$12,914,445	\$15,206,267	\$2,291,822
Personnel	\$1,870,515	\$2,299,679	\$2,345,207	\$45,528
Operating Expenditures	\$5,888,655	\$6,365,931	\$6,511,140	\$145,209
Capital Outlay	\$5,708,620	\$6,192,692	\$7,138,115	\$945,423
Other Financing Uses	\$3,000,000	\$0	\$0	\$0
Total Expenses	\$16,467,789	\$14,858,302	\$15,994,462	\$1,136,160
Regular FTE Positions	20.00	20.00	21.00	+1.00

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

Budget Goals and Priorities:

1. Adopting and beginning the implementation of the five-year Community Health Improvement Plan (CHIP) for 2024-28.
2. Implement the [department's five-year Strategic Plan](#)
3. Focus on equity and health in all policies.

Performance & Output Measures:

Measure Name	Goal Value	2019	2020	2021	2022*
Immunization rate for children 19-35 months	> 90%	91%	91%	91%	N/A
Number of food establishment inspections	1,645	841	581	1,282	N/A
Average critical violations per-inspection at food establishments	<2.76	3.1	2.7	2.7	N/A

*no data available as of 2024 budget.

2022-2024 Budget Information:

Category	2022 Actual	2023 Revised	2024 Budget	2023 to 2024 Change
Taxes	\$4,404,054	\$4,640,025	\$4,924,630	\$284,605
Intergovernmental Revenue	\$8,027,809	\$7,686,499	\$5,415,761	(\$2,270,738)
Charges for Services	\$928,147	\$866,785	\$850,100	(\$16,685)
Licenses and Permits	\$992,253	\$931,500	\$958,100	\$26,600
Miscellaneous Revenue	\$42,357	\$20,730	\$14,460	(\$6,270)
Other Financing Sources	\$44,100	\$125,000	\$0	(\$125,000)
Total Revenues	\$14,438,720	\$14,270,539	\$12,163,051	(\$2,107,488)
Personnel Costs	\$11,373,884	\$10,718,718	\$10,464,511	(\$254,207)
Operating Expenses	\$2,583,021	\$3,649,570	\$2,354,466	(\$1,295,104)
Capital Outlay	\$45,929	\$155,600	\$0	(\$155,600)
Total Expenses	\$14,002,834	\$14,523,888	\$12,818,977	(\$1,704,911)
Regular FTE Positions	78.60	78.60	83.10	+4.50

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.

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.

2022-2024 Budget Information:

Category	2022 Actual	2023 Revised	2024 Budget	2023 to 2024 Change
Intergovernmental	\$284,626	\$68,771	\$40,252	(\$28,519)
Total Revenues	\$284,626	\$68,771	\$40,252	(\$28,519)
Personnel Costs	\$313,350	\$421,622	\$669,735	\$248,113
Operating Expenses	\$26,164	\$247,017	\$566,473	\$319,456
Total Expenses	\$339,515	\$668,639	\$1,236,208	\$567,569
Regular FTE Positions	3.00	3.00	5.00	+2.00

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.

Budget Goals and Priorities:

1. Complete the implementation of the Workforce Dimensions.
2. Address need for high quality, affordable healthcare options including cancer and behavioral health.
3. Promote and implement new wellness programming requirements.

Performance & Output Measures:

Measure Name	Goal Value	2019	2020	2021	2022
Overtime as a percent of total county earnings	< 4%	2.5%	3.1%	2.5%	3.00
Average days from job posting to offer	< 50 days	46 days	51 days	53 days	42 days
Percent increase in healthcare costs over prior year	< 9%	1.5%	0.0%	0.0%	3.0%
Percent of employees rating Larimer County as a great place to work	> 90%	86%	84%	86%	87%

2022-2024 Budget Information:

Category	2022 Actual	2023 Revised	2024 Budget	2023 to 2024 Change
Charges for Services	\$31,596,605	\$33,671,000	\$33,635,000	(\$36,000)
Interest Earnings	\$379,220	\$444,000	\$59,000	(\$385,000)
Miscellaneous Revenues	\$1,272,050	\$1,021,920	\$805,000	(\$216,920)
Other Financing Sources	\$983,588	\$1,086,750	\$1,100,000	\$13,250
Total Revenues	\$34,231,463	\$36,223,670	\$35,599,000	(\$624,670)
Personnel	\$3,720,737	\$4,289,857	\$4,449,621	\$159,764
Operating Expenditures	\$33,788,559	\$37,670,790	\$34,859,755	(\$2,811,035)
Debt Service	\$56,294	\$0	\$0	\$0
Total Expenses	\$37,565,589	\$41,960,647	\$39,309,376	(\$2,651,271)
Regular FTE Positions	23.75	26.90	27.90	+1.00

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

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	2019	2020	2021	2022
Child support paid per \$1 of program cost	≥ \$7	\$7.70	\$10.18	\$7.38	\$5.41
Percent of parental support cases w/funds collected	> 66%	66%	64%	61%	63%
Percent of children remaining at home for 12 months after county care	≥ 83%	79%	84%	88%	93%
Percent of children who remain safely at home per case plan	≥ 93%	94%	92%	86%	84%
Percent of children who do not experience maltreatment within 6 months of closure of services	≥ 97%	97%	99%	98%	97%

Larimer County 2024 Budget

Human Services continued

2022-2024 Budget Information:

Category	2022 Actual	2023 Revised	2024 Budget	2023 to 2024 Change
Taxes	\$10,391,307	\$11,979,929	\$12,179,630	\$199,701
Intergovernmental	\$43,446,312	\$48,762,195	\$51,131,461	\$2,369,266
Miscellaneous Revenues	\$1,005,103	\$1,338,985	\$1,517,246	\$178,261
Total Revenues	\$54,842,722	\$62,081,109	\$64,828,337	\$2,747,228
Personnel	\$37,902,074	\$43,413,310	\$46,460,206	\$3,046,896
Operating Expenditures	\$17,153,364	\$18,961,762	\$18,961,772	\$10
Capital Outlay	\$28,434	\$102,757	\$0	(\$102,757)
Debt Service	\$129,426	\$0	\$0	\$0
Other Financing Uses	\$544,251	\$3,730,377	\$0	(\$3,730,377)
Total Expenses	\$55,757,549	\$66,208,206	\$65,421,978	(\$786,228)
Regular FTE Positions	474.50	472.50	472.50	0.00

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.

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. Secure Larimer County systems from cyber-attacks.
3. Improve customer service and engagement.
4. Digitize county services.
5. Empower IT staff through leadership training.

Performance & Output Measures:

Measure Name	Goal Value	2019	2020	2021	2022
Cybersecurity Rating	740-900	770	770	720	720
Hours of business downtime due to IT failures	N/A	1	10	8	6
Unique visits to Larimer.org	N/A	1.9 million	3.6 million	3.0 million	2.6 million

2022-2024 Budget Information:

Category	2022 Actual	2023 Revised	2024 Budget	2023 to 2024 Change
Charges for Services	\$6,390,224	\$7,816,400	\$8,506,598	\$690,198
Miscellaneous Revenues	\$168	\$0	\$0	\$0
Other Financing Sources	\$3,349,810	\$2,935,525	\$2,953,343	\$17,818
Total Revenues	\$9,740,203	\$10,751,925	\$11,459,941	\$708,016
Personnel	\$10,460,331	\$11,212,169	\$11,557,082	\$344,913
Operating Expenditures	\$9,339,070	\$9,161,359	\$8,662,493	(\$498,866)
Capital Outlay	\$4,037,822	\$2,369,766	\$4,181,431	\$1,811,665
Debt Service	\$164,128	\$0	\$0	\$0
Other Financing Uses	\$427,713	\$0	\$0	\$0
Total Expenses	\$24,429,063	\$22,743,294	\$24,401,006	\$1,657,712
Regular FTE Positions	82.60	84.60	79.60	(5.00)

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.

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 the best native vegetation management practices on both public and private lands as appropriate.

Performance & Output Measures:

Measure Name	Goal Value	2019	2020	2021	2022
Number of daily entrance permits sold	< 240,000	203,000	264,000	220,000	202,000
Parcels with "List A" noxious weeds treated	< 380	269	163	369	329
Management cost/acre	≤ \$120	\$119	\$134	\$109	\$129

Larimer County 2024 Budget

Natural Resources continued

2022-2024 Budget Information:

Category	2022 Actual	2023 Revised	2024 Budget	2023 to 2024 Change
Taxes	\$12,939,999	\$12,606,744	\$13,512,113	\$905,369
Intergovernmental Revenue	\$3,278,421	\$3,541,312	\$1,653,249	(\$1,888,063)
Charges for Services	\$943,403	\$1,097,495	\$1,064,662	(\$32,833)
Interest Earnings	\$802,792	\$200,796	\$247,369	\$46,573
Licenses and Permits	\$6,556,052	\$6,709,941	\$7,014,652	\$304,711
Miscellaneous Revenue	\$75,769	\$65,000	\$60,000	(\$5,000)
Other Financing Sources	\$11,465,386	\$5,276,038	\$1,997,469	(\$3,278,569)
Total Revenues	\$36,061,821	\$29,497,326	\$25,549,514	(\$3,947,812)
Personnel	\$7,027,928	\$8,187,697	\$8,715,639	\$527,942
Operating Expenditures	\$4,983,756	\$8,244,350	\$6,404,412	(\$1,839,938)
Capital Outlay	\$10,449,490	\$3,137,897	\$2,864,550	(\$273,347)
Other Financing Uses	\$11,307,835	\$7,088,363	\$1,794,803	(\$4,093,066)
Total Expenses	\$33,769,009	\$26,658,307	\$19,779,404	(\$21,691,044)
Regular FTE Positions	56.50	56.50	56.50	+0.00

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.

2022-2024 Budget Information:

Category	2022 Actual	2023 Revised	2024 Budget	2023 to 2024 Change
Taxes	\$134,260,383	\$135,146,566	\$167,063,499	\$31,916,933
Intergovernmental Revenue	\$2,073,918	\$1,211,732	\$1,709,970	\$498,238
Charges for Services	\$2	\$0	\$0	\$0
Interest Earnings	(\$15,262,472)	(\$4,337,547)	(\$2,774,000)	\$1,563,547
Miscellaneous Revenue	\$7,774,538	\$7,880,488	\$9,350,000	\$1,469,512
Other Financing Sources	\$14,301,241	\$1,560,000	\$9,200,000	\$7,640,000
Total Revenues	\$143,147,611	\$141,461,239	\$184,549,469	\$43,088,230
Personnel	\$24,900	\$0	\$0	\$0
Operating Expenditures	\$9,972,292	\$7,903,733	\$9,875,620	\$1,971,887
Other Financing Uses	\$41,248,566	\$32,215,604	\$35,096,679	\$2,881,075
Total Expenses	\$51,245,759	\$40,119,337	\$44,972,299	\$4,852,962

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.

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. Use the Summer/Fall 2023 Facility Condition Assessment (FCA) data to prioritize future replacement, minimize backlogs.
3. Keep staff well-trained and knowledgeable about the event industry. Continue making progress towards fiscal self-sustainability by 2039.

Performance & Output Measures:

Measure Name	Goal Value	2019	2020	2021	2022
Percent of operating expenses covered by operating revenues	> 100%	84%	98%	65%	80%
Sponsorship revenues	N/A	\$2,200,000	\$1,260,000	\$1,880,000	\$1,860,000
Facility utilization rate: Equine	> 55%	54%	16%	59%	100%
Facility utilization rate: exhibition & meetings	> 65%	49%	28%	46%	84%
Community events	N/A	1,648	262	562	498

Larimer County 2024 Budget

The Ranch continued

2022-2024 Budget Information:

Category	2022 Actual	2023 Revised	2024 Budget	2023 to 2024 Change
Taxes	\$14,454,868	\$14,051,446	\$14,664,000	\$612,554
Intergovernmental Revenue	\$0	\$0	\$0	\$0
Charges for Services	\$6,741,305	\$9,060,650	\$9,379,238	\$318,588
Interest Earnings	\$821,495	\$148,739	\$89,240	(\$59,499)
Licenses and Permits	\$1,085,533	\$2,154,350	\$1,061,077	(\$1,093,273)
Miscellaneous Revenue	\$241,477	\$253,551	\$257,360	\$3,809
Total Revenues	\$23,344,679	\$25,668,736	\$25,450,915	(\$217,821)
Personnel	\$2,598,950	\$3,143,230	\$3,739,135	\$595,905
Operating Expenditures	\$15,055,994	\$14,895,317	\$12,790,385	(\$2,104,932)
Capital Outlay	\$13,379,702	\$33,740,078	\$3,792,000	(\$29,948,078)
Other Financing Uses	\$10,662	\$0	\$0	\$0
Total Expenses	\$31,045,308	\$51,778,625	\$20,321,520	(\$36,534,452)
Regular FTE Positions	22.62	24.62	27.00	+2.38

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.

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	2019	2020	2021	2022
Average road surface condition: non-paved	80-90	82	81	84	83
Average road surface condition: paved	75-85	85	91	89	88
Average accidents per snow day per million vehicle miles traveled	<1.0	0.35	0.35	0.30	0.39

2022-2024 Budget Information:

Category	2022 Actual	2023 Revised	2024 Budget	2023 to 2024 Change
Taxes	\$15,235,873	\$15,571,091	\$16,055,910	\$484,819
Intergovernmental	\$16,851,533	\$20,734,441	\$19,850,940	(\$883,501)
Licenses & Permits	\$249,063	\$215,000	\$265,000	\$50,000
Charges for Services	\$15,373	\$0	\$0	\$0
Interest Earnings	\$0	\$4,818,000	\$30,000	(\$4,788,000)
Miscellaneous Revenues	\$9,571	\$3,000	\$2,736,580	\$2,733,580
Other Financing Sources	\$1,241,195	\$1,122,500	\$3,405,280	\$2,282,780
Total Revenues	\$33,602,608	\$42,464,032	\$42,343,710	(\$120,322)

Larimer County 2024 Budget

Road & Bridge continued

Category	2022 Actual	2023 Revised	2024 Budget	2023 to 2024 Change
Personnel Costs	\$6,680,080	\$8,178,512	\$9,150,651	\$972,139
Operating Expenses	\$24,308,197	\$42,881,083	\$42,225,770	(\$655,313)
Capital Outlay	\$1,789,308	\$1,219,099	\$533,823	(\$685,276)
Other Financing Uses	\$1,204,131	\$1,275,800	\$227,010	(\$1,275,800)
Total Expenses	\$33,981,716	\$53,554,494	\$52,137,254	(\$53,544,494)
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

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	2019	2020	2021	2022
Annual Jail Bookings	N/A	12,502	10,089	9,751	9,934
Average daily inmate population	N/A	535	457	505	483
Total calls for patrol services	N/A	N/A	N/A	33,000	58,963

Larimer County 2024 Budget

Office of the Sheriff continued

2022-2024 Budget Information:

Category	2022 Actual	2023 Revised	2024 Budget	2023 to 2024 Change
Taxes	\$10,490,686	\$11,015,220	\$13,290,600	\$2,275,380
Intergovernmental Revenue	\$6,922,601	\$7,206,731	\$7,324,762	\$118,031
Charges for Services	\$2,199,184	\$2,126,147	\$1,962,522	(\$163,625)
Interest Earnings	\$91	\$0	\$0	\$0
Licenses and Permits	\$307,917	\$357,000	\$367,710	\$10,710
Miscellaneous Revenue	\$460,974	\$405,102	\$265,400	(\$139,702)
Other Financing Sources	\$222,087	\$4,272,720	\$0	(\$4,272,720)
Total Revenues	\$20,603,538	\$25,382,920	\$23,210,994	(\$2,171,926)
Personnel	\$55,262,824	\$58,753,453	\$62,581,233	\$3,827,780
Operating Expenditures	\$20,030,074	\$27,889,589	\$28,069,339	\$179,750
Capital Outlay	\$515,605	\$22,720	\$0	(\$22,720)
Other Financing Uses	\$403,352	\$328,283	\$451,860	(\$120,073)
Total Expenses	\$76,211,854	\$86,994,045	\$91,102,432	(\$83,168,989)
Regular FTE Positions	507.00	538.00	540.00	+2.00

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.

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. Continue the process to build a new North Landfill and Central Transfer Station and related diversion programs.
3. Expand the methane collection system at the existing Larimer County Landfill and find a beneficial use for the methane gas.

Performance & Output Measures:

Measure Name	Goal Value	2019	2020	2021	2022
Tons of waste entering landfill	N/A	414,000	401,000	380,000	361,000
Percent of county municipal solid waste deposited	N/A	58%	66%	78%	77%
Tons of household hazardous waste diverted from landfill	N/A	534	543	528	466
% of municipal partners' waste recycled	28% by 2025	12%	12%	15%	12%

2022-2024 Budget Information:

Category	2022 Actual	2023 Revised	2024 Budget	2023 to 2024 Change
Charges for Services	\$13,943,556	\$17,025,845	\$16,544,200	(\$481,645)
Interest Earnings	\$1,317,823	\$310,000	\$1,300,000	\$990,000
Licenses and Permits	\$3,290	\$1,500	\$1,500	\$0
Miscellaneous Revenue	\$13,072	\$12,300	\$12,350	\$50
Total Revenues	\$15,277,740	\$17,349,645	\$17,858,050	\$508,405
Personnel	\$2,921,081	\$3,405,117	\$3,365,855	(\$39,262)
Operating Expenditures	\$7,931,363	\$16,983,339	\$11,500,123	(\$5,483,216)
Capital Outlay	\$89,156	\$5,750,000	\$28,600,000	\$22,850,000
Other Financing Uses	\$2,608,121	\$848,621	\$411,776	(\$436,845)
Total Expenses	\$13,549,720	\$26,987,077	\$43,877,754	\$16,890,677
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.

2022-2024 Budget Information:

Category	2022 Actual	2023 Revised	2024 Budget	2023 to 2024 Change
Total Revenues	\$0	\$0	\$0	\$0
Personnel Costs	\$8,249	\$24,859	\$75,242	\$50,383
Operating Expenses	\$1,224	\$1,540	\$1,930	\$390
Total Expenses	\$9,473	\$26,399	\$77,172	\$50,773
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.

Budget Goals and Priorities:

1. Continue to work with IT on the build/development of new treasurer technology system.
2. Work with IT to create a personal property mapping tool.
3. Adjust to changes in state law regarding due dates.
4. Enhance online payment options.
5. Build or acquire a bank reconciliation model into the county's financial and accounting system.
6. Continue training employees on public trustee documentation.

Performance & Output Measures:

Measure Name	Goal Value	2019	2020	2021	2022
Tax Liens Sold	N/A	1,082	809	1,478	1,272
Courtesy Delinquent Notices Provided to Mobile Homeowners	N/A	576	642	831	640
Public Trustee Releases of Deeds of Trust	N/A	20,108	32,978	34,705	15,472
Percent of Property Taxes Collected	N/A	99.9%	99.9%	99.2%	99.5%
Tax Payments Collected via Phone and Online	N/A	8,621	16,512	21,920	32,034

Larimer County 2024 Budget

Office of the Treasurer and Public Trustee continued

2022-2024 Budget Information:

Category	2022 Actual	2023 Revised	2024 Budget	2023 to 2024 Change
Charges for Services	\$5,222,519	\$5,204,550	\$6,131,000	\$926,450
Interest Earnings	\$6,190,209	\$12,809,945	\$10,003,000	(\$2,806,945)
Miscellaneous Revenue	(\$7,345)	\$550	\$250	(\$300)
Total Revenues	\$11,405,384	\$18,015,045	\$16,134,250	(\$1,880,795)
Personnel Costs	\$1,444,877	\$1,729,098	\$1,502,404	(\$226,694)
Operating Expenses	\$220,370	\$659,807	\$670,103	\$10,296
Other Financing Uses	\$420,577	\$0	\$0	\$0
Total Expenses	\$2,085,824	\$2,388,905	\$2,172,507	(\$216,398)
Regular FTE Positions	16.00	16.00	16.00	0.00

Revenue & Expenditure Summaries

Summary of Estimated Financial Sources & Uses – All Funds

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

Comparison of Revenues & Expenditures by Category, 2022-2024 (in millions)						
Revenue Category	2022 Actual	2023	2023 Revised Budget	2024 Budget	2023R to 2024 \$	2023R to 2024 %
Property Taxes	\$156.5	\$159.1	\$159.1	\$192.4	\$33.3	21%
Sales and Use Tax	\$65.1	\$67.4	\$65.2	\$67.9	\$2.7	4%
Other Taxes	\$24.7	\$25.6	\$22.6	\$23.7	\$1.1	5%
Assessments	\$0.4	\$0.3	\$0.3	\$0.3	\$0.0	0%
Federal Shared	\$2.6	\$2.6	\$2.6	\$2.5	(\$0.1)	(4%)
Direct Federal	\$59.7	\$12.9	\$19.8	\$3.1	(\$16.7)	(84%)
State Shared	\$12.5	\$10.2	\$10.6	\$10.8	\$0.2	2%
Pass Through State Grants	\$35.2	\$48.3	\$50.5	\$50.2	(\$0.3)	(1%)
Direct State	\$29.2	\$20.9	\$25.0	\$21.3	(\$3.7)	(15%)
Local Government	\$6.7	\$7.3	\$7.4	\$9.1	\$1.7	23%
Pass Through Other Grants	\$0.4	\$0.3	\$0.4	\$0.3	(\$0.1)	(25%)
Licenses and Permits	\$13.0	\$16.6	\$16.7	\$12.2	(\$4.5)	(27%)
External Charges for Services	\$50.5	\$55.0	\$55.5	\$59.7	\$4.2	8%
Internal Charges for Services	\$58.7	\$62.4	\$65.4	\$66.1	\$0.7	1%
Interest Earnings	(\$2.1)	\$2.4	\$12.0	\$10.4	(\$1.6)	(13%)
Private Grants	\$0.3	\$0.2	\$0.2	\$0.2	\$0.0	0%
Donations	\$1.3	\$0.8	\$1.1	\$0.1	(\$1.0)	(91%)
Refunds of Expenditures	\$0.5	\$0.5	\$1.5	\$1.5	\$0.0	0%
Other Miscellaneous Revenue	\$11.0	\$10.6	\$11.3	\$14.4	\$3.1	27%
Sale of Capital Outlay Assets	\$0.7	\$0.4	\$0.4	\$0.5	\$0.1	25%
Transfer from County Funds	\$63.5	\$37.3	\$48.1	\$47.4	(\$0.7)	(1%)
Use of Fund Balance	\$19.9	\$130.7	\$130.3	\$35.1	(\$95.2)	(73%)
TOTAL GROSS REVENUES	\$610.4	\$671.8	\$706.0	\$629.2	(\$76.8)	(11%)
Expenditure Category	2022 Actual	2023 Budget	2023 Revised Budget	2024 Budget	2023R to 2024 \$	2023R to 2024 %
Personnel	\$209.1	\$233.3	\$235.1	\$247.2	\$12.1	5%
Operating Costs	\$224.4	\$267.2	\$302.0	\$267.6	(\$34.4)	(11%)
Capital Outlay	\$105.9	\$119.4	\$110.9	\$60.6	(\$50.3)	(45%)
Debt Service	\$7.6	\$6.5	\$6.5	\$6.5	\$0.0	0%
Interfund Transfers	\$63.5	\$45.4	\$51.5	\$47.3	(\$4.2)	(8%)
TOTAL	\$610.4	\$671.8	\$706.0	\$629.2	(\$76.8)	(11%)

Comparison of Expenditures by Fund & Fund Type, 2022-2024 (in millions)						
Fund	2022 Actual	2023 Budget	2023 Revised Budget	2024 Budget	2023R to 2024 \$	2023R to 2024 %
GENERAL FUND	\$191.4	\$196.4	\$205.7	\$219.8	\$14.1	7%
Climate Change Impact Fund	\$1.0	\$0.0	\$0.0	\$0.0	\$0.0	0
Disaster	\$25.6	\$35.1	\$35.5	\$13.3	(\$22.2)	(63%)
SPECIAL REVENUE FUNDS						
Behavioral Health	\$34.1	\$26.5	\$34.9	\$23.5	(\$11.4)	(33%)
Building Inspection	\$3.4	\$3.7	\$3.8	\$3.8	\$0.0	0%
Community Justice Alternatives	\$10.3	\$13.6	\$13.6	\$14.6	\$1.0	7%
Conservation Trust Fund	\$0.2	\$0.0	\$0.2	\$0.1	(\$0.1)	(50%)
Developmental Disabilities	\$5.1	\$5.2	\$5.2	\$6.3	\$1.1	21%
Drainage Districts	\$0.0	\$0.1	\$0.0	\$0.1	\$0.1	0%
Economic & Workforce Development	\$8.4	\$9.6	\$10.1	\$9.7	(\$0.4)	(4%)
Health and Environment	\$14.0	\$13.2	\$14.5	\$12.8	(\$1.7)	(12%)
Human Services	\$55.8	\$65.9	\$66.2	\$65.4	(\$0.8)	(1%)
Improvement Districts	\$2.7	\$1.8	\$3.2	\$2.7	(\$0.5)	(16%)
Open Lands	\$26.1	\$11.9	\$15.4	\$10.7	(\$4.7)	(31%)
Parks	\$6.1	\$6.5	\$7.9	\$7.3	(\$0.6)	(8%)
Pest Control	\$1.4	\$3.3	\$3.2	\$1.6	(\$1.6)	(50%)
Public Trustee	\$0.7	\$0.3	\$0.3	\$0.2	(\$0.1)	(33%)
Road and Bridge	\$34.0	\$53.5	\$53.5	\$52.1	(\$1.4)	(3%)
Sales Tax	\$12.4	\$13.0	\$16.6	\$12.9	(\$3.7)	(22%)
Section 125	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	0%
The Ranch	\$31.0	\$36.5	\$51.8	\$20.3	(\$31.5)	(61%)
Transportation Expansion	\$0.9	\$1.2	\$1.2	\$3.4	\$2.2	183%
West Vine Stormwater Basin	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	0%
DEBT SERVICE FUNDS						
Assessment Debt	\$0.4	\$0.3	\$0.4	\$0.3	-\$0.1	(25%)
Jail COPs	\$5.9	\$5.9	\$5.9	\$5.9	\$0.0	0%
CAPITAL PROJECT FUNDS						
Information Technology Capital	\$4.2	\$6.0	\$4.3	\$5.2	\$0.9	21%
Facilities Capital Projects	\$44.4	\$34.6	\$40.8	\$13.9	(\$26.9)	(66%)
Replacement Fund	\$1.4	\$1.0	\$3.5	\$1.9	(\$1.6)	(46%)
Improvement Districts Capital	\$0.0	\$0.2	\$0.1	\$0.0	(\$0.1)	(100%)
ENTERPRISE FUND						
Solid Waste	\$13.5	\$56.2	\$27.0	\$43.9	\$16.9	63%
INTERNAL SERVICE FUNDS						
Information Technology	\$8.6	\$6.6	\$6.6	\$6.8	\$0.2	3%
Facilities	\$12.8	\$13.9	\$16.2	\$14.4	(\$1.8)	(11%)
Fleet Services	\$16.5	\$13.5	\$14.9	\$16.0	\$1.1	7%
Employee Benefits	\$33.6	\$31.2	\$36.9	\$34.2	(\$2.7)	(7%)
Unemployment	\$0.1	\$0.3	\$0.3	\$0.3	\$0.0	0%
Risk Management	\$4.3	\$4.6	\$6.3	\$5.4	(\$0.9)	(14%)
TOTAL	\$610.4	\$671.8	\$706.0	\$629.2	(\$76.8)	(11%)

Larimer County 2024 Budget

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

Major Funds (in millions)						
	General Fund (a)			Human Services Fund		
Sources of Funds	2022 Actual	2023 Revised	2024 Budget	2022 Actual	2023 Revised	2024 Budget
Taxes	\$139.7	\$140.9	\$174.1	\$10.4	\$12.0	\$12.2
Intergovernmental Revenue	\$69.2	\$62.1	\$12.2	\$43.4	\$43.3	\$51.1
Charges for Services	\$19.3	\$20.4	\$20.7	\$0.0	\$0.0	\$0.0
Interest Earnings	(\$8.0)	\$5.6	\$7.2	\$0.0	\$0.0	\$0.0
Licenses and Permits	\$0.5	\$0.5	\$0.5	\$0.0	\$0.0	\$0.0
Miscellaneous Revenue	\$9.2	\$9.2	\$9.9	\$1.0	\$1.2	\$1.5
Other Financing Sources	\$14.1	\$13.9	\$8.4	\$0.0	\$0.0	\$0.0
TOTAL FINANCIAL SOURCES	\$244.0	\$250.8	\$233.0	\$54.8	\$55.0	\$64.8
Use of Funds	2022 Actual	2023 Revised	2024 Budget	2022 Actual	2023 Revised	2024 Budget
Personnel	\$116.3	\$121.2	\$134.8	\$31.1	\$37.1	\$43.4
Operating Expenditures	\$59.2	\$56.4	\$57.8	\$15.3	\$18.3	\$19.0
Capital Outlay	\$0.1	\$0.7	\$0.0	\$0.0	\$0.1	\$0.0
Debt Service	\$0.2	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Other Financing Uses	\$42.2	\$42.5	\$40.4	\$0.0	\$0.0	\$0.0
TOTAL FINANCIAL USES	\$218.0	\$220.8	\$233.1	\$46.4	\$56.3	\$65.9
Net Increase/(Decrease) in Fund Balance	\$26.0	\$30.0	(\$0.1)	\$8.4	(\$1.3)	(\$1.1)
Beginning Fund Balance	\$0.0	\$107.0	\$79.2	\$0.0	\$16.8	\$12.7
Ending Fund Balance	\$0.0	\$137.0	\$79.1	\$8.4	\$15.5	\$11.6

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

Larimer County 2024 Budget

Major Funds (in millions)						
	Road & Bridge Fund (b)			Natural Resources Fund		
Sources of Funds	2022 Actual	2023 Revised	2024 Budget	2022 Actual	2023 Revised	2024 Budget
Taxes	\$15.2	\$15.6	\$16.1	\$12.9	\$12.6	\$13.5
Intergovernmental Revenue	\$16.9	\$17.7	\$19.9	\$3.3	\$3.0	\$1.7
Charges for Services	\$0.2	\$0.3	\$0.3	\$0.9	\$1.0	\$1.1
Interest Earnings	\$0.2	\$0.0	\$0.0	\$0.8	\$0.1	\$0.2
Licenses and Permits	\$1.3	\$6.5	\$1.0	\$6.6	\$6.4	\$7.0
Miscellaneous Revenue	\$0.0	\$0.1	\$2.7	\$0.1	\$0.1	\$0.1
Other Financing Sources	\$1.2	(\$1.1)	\$3.4	\$11.5	\$6.5	\$2.0
TOTAL FINANCIAL SOURCES	\$35.1	\$38.9	\$43.3	\$36.1	\$30.0	\$25.5
Use of Funds	2022 Actual	2023 Revised	2024 Budget	2022 Actual	2023 Revised	2024 Budget
Personnel	\$6.7	\$7.7	\$9.2	\$7.0	\$8.0	\$8.7
Operating	\$24.3	\$32.2	\$42.2	\$5.0	\$7.0	\$6.4
Capital Outlay	\$1.8	\$3.8	\$0.5	\$10.4	\$15.4	\$2.9
Debt Service	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Other Financing Uses	\$2.1	\$4.7	\$3.6	\$11.3	\$6.1	\$1.8
TOTAL FINANCIAL USES	\$34.9	\$48.5	\$55.5	\$33.8	\$36.5	\$19.8
Net Increase/(Decrease) in Fund Balance	\$0.2	(\$9.6)	(\$12.2)	\$2.3	(\$6.5)	\$5.7
Beginning Fund Balance	\$0.0	\$28.9	\$17.5	\$0.0	\$31.8	\$34.6
Ending Fund Balance	\$0.0	\$19.3	\$5.3	\$2.3	\$25.3	\$40.3

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

Larimer County 2024 Budget

Item	Minor Funds (in millions)			Minor Fund (in millions)		
	Governmental & Internal Service			Enterprise – Solid Waste		
Sources of Funds	2022 Actual	2023 Revised	2024 Budget	2022 Actual	2023 Revised	2024 Budget
Taxes	\$68.0	\$65.9	\$68.2	\$0.0	\$0.0	\$0.0
Assessments	\$0.4	\$0.4	\$0.3	\$0.0	\$0.0	\$0.0
Intergovernmental Revenue	\$13.7	\$14.5	\$12.5	\$13.2	\$14.8	\$17.0
Charges for Services	\$74.7	\$71.7	\$87.3	\$13.9	\$17.0	\$16.5
Interest Earnings	\$3.6	\$0.9	\$1.6	\$1.3	\$0.3	\$1.3
Licenses and Permits	\$4.7	\$3.7	\$3.7	\$0.0	\$0.0	\$0.0
Miscellaneous Revenue	\$2.8	\$2.0	\$2.0	\$0.0	\$0.0	\$0.0
Other Financing Sources	\$37.4	\$37.0	\$34.1	\$0.0	\$0.0	\$0.0
TOTAL FINANCIAL SOURCES	\$205.3	\$198.2	\$209.7	\$15.3	\$15.1	\$17.9
Use of Funds	2022 Actual	2023 Revised	2024 Budget	2022 Actual	2023 Revised	2024 Budget
Personnel	\$38.2	\$41.2	\$44.6	\$2.9	\$3.4	\$3.4
Operating Expenditures	\$110.7	\$106.7	\$130.7	\$7.9	\$7.5	\$11.5
Capital Outlay	\$93.5	\$123.0	\$28.6	\$0.1	\$0.8	\$28.6
Debt Service	\$7.3	\$6.6	\$6.5	\$0.0	\$0.0	\$0.0
Other Financing Uses	\$4.7	\$5.5	\$1.1	\$2.6	\$1.3	\$0.4
TOTAL FINANCIAL USES	\$254.4	\$283.0	\$211.5	\$13.5	\$13.0	\$43.9
Net Increase/(Decrease) in Fund Balance	(\$49.1)	(\$84.8)	(\$1.8)	\$1.8	\$2.1	(\$26.0)
Beginning Fund Balance	\$0.0	\$193.1	\$113.9	\$0.0	\$57.5	\$47.8
Ending Fund Balance	\$0.0	\$108.3	\$112.1	\$0.0	\$59.6	\$21.8

Department & Fund Structure

Overview

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

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

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 2024 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 – Disaster Contingency.

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

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.

Larimer County 2024 Budget

- 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 2024 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 2024 Budget

Outstanding debt obligations

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

Obligation Type and purpose	Funds	2024 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	\$544,846	Various

2024 Anticipated Debt

As of the passage of the 2024 Adopted Budget, no additional debt issuances are anticipated.

Debt Details

The next two pages contain the details of Larimer County's debt obligations.

LARIMER COUNTY, CO
NOTES TO FINANCIAL STATEMENTS - FY2023

CERTIFICATES OF PARTICIPATION (APPROPRIATION)

Larimer County, CO has one outstanding Certificates of Participation (Appropriation) (Appropriation) in the amount of \$50,520,000.

In 2019, a Tax-Exempt \$63,020,000 Series 2019 Certificates Of Participation was issued with maturities ranging from \$2,785,000 to \$5,700,000. The Series 2019 Certificates Of Participation was publicly sold and is repaid from the General Fund.

Governmental Activities

<u>Issue</u>	<u>Closing Date</u>	<u>Maturity Date</u>	<u>Interest Rates</u>	<u>Original Issue Amount</u>	<u>Outstanding Amount</u>	<u>Payable From</u>	<u>Purpose</u>
Series 2019 Certificates Of Participation	11/12/2019	12/01/2034	4.000% - 5.000%	63,020,000	50,520,000	General Fund	New Money
			Total	63,020,000	50,520,000		

Debt Service Requirements

Year Ending	Governmental Activities					
	Publicly Sold			—		
	<u>Principal</u>	<u>Interest</u>	<u>Debt Service</u>	<u>Principal</u>	<u>Interest</u>	<u>Debt Service</u>
December 31						
2024	3,570,000	2,361,500	5,931,500	-	-	-
2025	3,745,000	2,183,000	5,928,000	-	-	-
2026	3,935,000	1,995,750	5,930,750	-	-	-
2027	4,130,000	1,799,000	5,929,000	-	-	-
2028	4,335,000	1,592,500	5,927,500	-	-	-
2029-2033	25,105,000	4,537,950	29,642,950	-	-	-
2034-2038	5,700,000	228,000	5,928,000	-	-	-
Total	50,520,000	14,697,700	65,217,700	-	-	-

IMPROVEMENT DISTRICT

Larimer County, CO has nine outstanding Improvement District issues in the amount of \$4,696,768.

In 2008, a Tax-Exempt \$411,369 Series 2008 Improvement District Bond - Glacier View Meadows was issued with maturities ranging from \$1,968 to \$30,055. The Series 2008 Improvement District Bond - Glacier View Meadows was bank placed with and is repaid from the Water Pollution Control Revolving Fund.

In 2010, a Tax-Exempt \$296,540 Series 2010 Improvement District Bond - Hidden View was issued with maturities ranging from \$6,825 to \$21,209. The Series 2010 Improvement District Bond - Hidden View was bank placed with and is repaid from the Water Pollution Control Revolving Fund.

In 2014, a Tax-Exempt \$970,341 Series 2014 A Improvement District Bond - Berthoud Estates 1 was issued with maturities ranging from \$5,289 to \$61,335. The Series 2014 A Improvement District Bond - Berthoud Estates 1 was bank placed with and is repaid from the Water Pollution Control Revolving Fund.

In 2014, a Tax-Exempt \$310,371 Series 2014 B Improvement District Bond - Fish Creek was issued with maturities ranging from \$2,157 to \$27,743. The Series 2014 B Improvement District Bond - Fish Creek was bank placed with and is repaid from the Water Pollution Control Revolving Fund.

In 2013, a Tax-Exempt \$1,227,736 Series 2014 C Improvement District Bond - River Glenn was issued with maturities ranging from \$604 to \$83,850. The Series 2014 C Improvement District Bond - River Glenn was bank placed with and is repaid from the Water Pollution Control Revolving Fund.

In 2016, a Tax-Exempt \$1,045,900 Series 2016 A Improvement District Bond - Berthoud Estates 2 was issued with maturities ranging from \$3,526 to \$65,121. The Series 2016 A Improvement District Bond - Berthoud Estates 2 was bank placed with and is repaid from the Water Pollution Control Revolving Fund.

In 2016, a Tax-Exempt \$1,513,001 Series 2016 B Improvement District Bond - Western Mini was issued with maturities ranging from \$5,213 to \$264,284. The Series 2016 B Improvement District Bond - Western Mini was bank placed with and is repaid from the Water Pollution Control Revolving Fund.

In 2017, a Tax-Exempt \$237,757 Series 2017 A Improvement District Bond - Wonderview was issued with maturities ranging from \$1,098 to \$25,758. The Series 2017 A Improvement District Bond - Wonderview was bank placed with and is repaid from the Water Pollution Control Revolving Fund.

In 2017, a Tax-Exempt (BQ) \$2,625,000 Series 2017 B Improvement District Bond - Smithfield was issued with maturities ranging from \$140,000 to \$210,000. The Series 2017 B Improvement District Bond - Smithfield was bank placed with NBH Bank and is repaid from the Improvement District Mill Levy Fund.

Governmental Activities

<u>Issue</u>	<u>Closing Date</u>	<u>Maturity Date</u>	<u>Interest Rates</u>	<u>Original Issue Amount</u>	<u>Outstanding Amount</u>	<u>Payable From</u>	<u>Purpose</u>
Series 2008 Improvement District Bond - Glacier View Mead	07/11/2008	12/20/2028	3.500%	411,369	91,999	Water Pollution Control Revolving Fund	New Money
Series 2010 Improvement District Bond - Hidden View	04/09/2010	12/20/2030	2.000%	296,540	87,018	Water Pollution Control Revolving Fund	New Money
Series 2014 A Improvement District Bond - Berthoud Estates	06/30/2014	12/20/2034	2.000%	970,341	545,249	Water Pollution Control Revolving Fund	New Money
Series 2014 B Improvement District Bond - Fish Creek	06/30/2014	12/20/2034	2.000%	310,371	142,821	Water Pollution Control Revolving Fund	New Money
Series 2014 C Improvement District Bond - River Glenn	06/17/2013	12/20/2033	2.000%	1,227,736	634,708	Water Pollution Control Revolving Fund	New Money
Series 2016 A Improvement District Bond - Berthoud Estates	06/20/2016	12/20/2036	2.000%	1,045,900	694,303	Water Pollution Control Revolving Fund	New Money
Series 2016 B Improvement District Bond - Western Mini	09/06/2016	12/20/2036	2.000%	1,513,001	817,361	Water Pollution Control Revolving Fund	New Money
Series 2017 A Improvement District Bond - Wonderview	09/22/2017	12/20/2037	2.000%	237,757	168,309	Water Pollution Control Revolving Fund	New Money
Series 2017 B Improvement District Bond - Smithfield	02/14/2017	12/01/2031	3.200%	2,625,000	1,515,000	Improvement District Mill Levy Fund	New Money
Total				8,638,016	4,696,768		

Debt Service Requirements

Year Ending	Governmental Activities					
	Notes for Direct Borrowings and Direct Placements			—		
December 31	<u>Principal</u>	<u>Interest</u>	<u>Debt Service</u>	<u>Principal</u>	<u>Interest</u>	<u>Debt Service</u>
2024	426,879	113,495	540,375	-	-	-
2025	437,274	102,660	539,935	-	-	-
2026	447,786	91,549	539,335	-	-	-
2027	458,418	80,157	538,575	-	-	-
2028	469,171	68,484	537,655	-	-	-
2029-2033	1,951,226	170,712	2,121,938	-	-	-
2034-2038	506,014	19,519	525,533	-	-	-
Total	4,696,768	646,576	5,343,344	-	-	-

Section C – Capital Plan and Budget

2024-2028 Capital Improvement Plan

Overview

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

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

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

Financial Summary

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

	2024 Budget	2025 Plan	2026 Plan	2027 Plan	2028 Plan
TOTAL Expenditures	\$98.4	\$45.0	\$63.8	\$44.0	\$32.2
Grants and Intergovernmental	\$13.1	\$2.3	-	-	-
Other	\$2.7	\$0.2	\$0.0	\$0.0	\$0.0
Property and Other Taxes	\$8.0	\$9.6	\$9.0	\$6.7	\$7.1
User Fees	\$3.6	\$4.1	\$2.2	\$1.4	\$0.8
Use of Fund Balance	\$71.0	28.8	52.6	35.9	24.3
TOTAL Revenues	\$98.1	\$45.0	\$63.8	\$44.0	\$32.2

Capital Project Plan by Category

The five-year CIP includes \$283.4 million in projects from 2024-2028. A breakdown of projects summarized by category is shown below (in millions):

	2024 Budget	2025 Plan	2026 Plan	2027 Plan	2028 Plan
Capital Renewal	\$30.3	\$31.5	\$52.2	\$34.4	\$26.6
Community Justice Alternatives	\$0.8	-	-	-	-
Elections	\$1.1	-	-	-	-
Equipment Replacement	\$1.3	\$0.8	\$2.5	\$1.5	\$2.0
Facilities	\$2.8	\$1.4	\$2.5	\$2.5	\$2.5
Fleet	\$7.1	\$12.7	\$8.4	\$7.2	\$6.2
Solid Waste	\$4.9	\$3.0	\$3.0	\$1.5	-
Information Technology	\$5.2	\$3.9	\$4.8	\$5.9	\$2.3
Natural Resources	\$0.4	\$3.3	\$2.0	\$0.8	\$0.5
Accessibility Improvements	\$0.2	\$0.2	\$0.2	\$0.2	\$0.2
Road and Bridge	\$1.4	\$2.2	\$0.6	\$2.4	\$0.5
The Ranch	\$5.1	\$4.0	\$28.2	\$12.4	\$12.4
Capital Expansion	\$65.4	\$11.3	\$9.5	\$9.8	\$5.8
Fleet Campus	\$12.4	\$0.5	\$0.0	-	-
Natural Resources	\$0.3	\$1.7	\$2.5	\$0.1	\$0.4
Road and Bridge	\$24.7	\$6.1	\$4.0	\$7.7	\$4.4
Solid Waste	\$28.0	\$3.0	\$3.0	\$2.0	\$1.0
Land & Real Asset Acquisition	\$2.7	\$1.9	\$2.1	-	-
Natural Resources	\$2.7	\$1.9	\$2.1	-	-
Capital Studies	-	\$0.5	-	-	-
Natural Resources	-	\$0.5	-	-	-
GRAND TOTAL	\$98.4	\$45.0	\$63.8	\$44.0	\$32.2

Note: Totals may not add due to rounding

Future Projects

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

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

Department	Description	2025	2026	2027	2028
Capital Renewal					
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Department	Description	2025	2026	2027	2028
Capital Study					
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2024 Capital Projects Budget

Overview

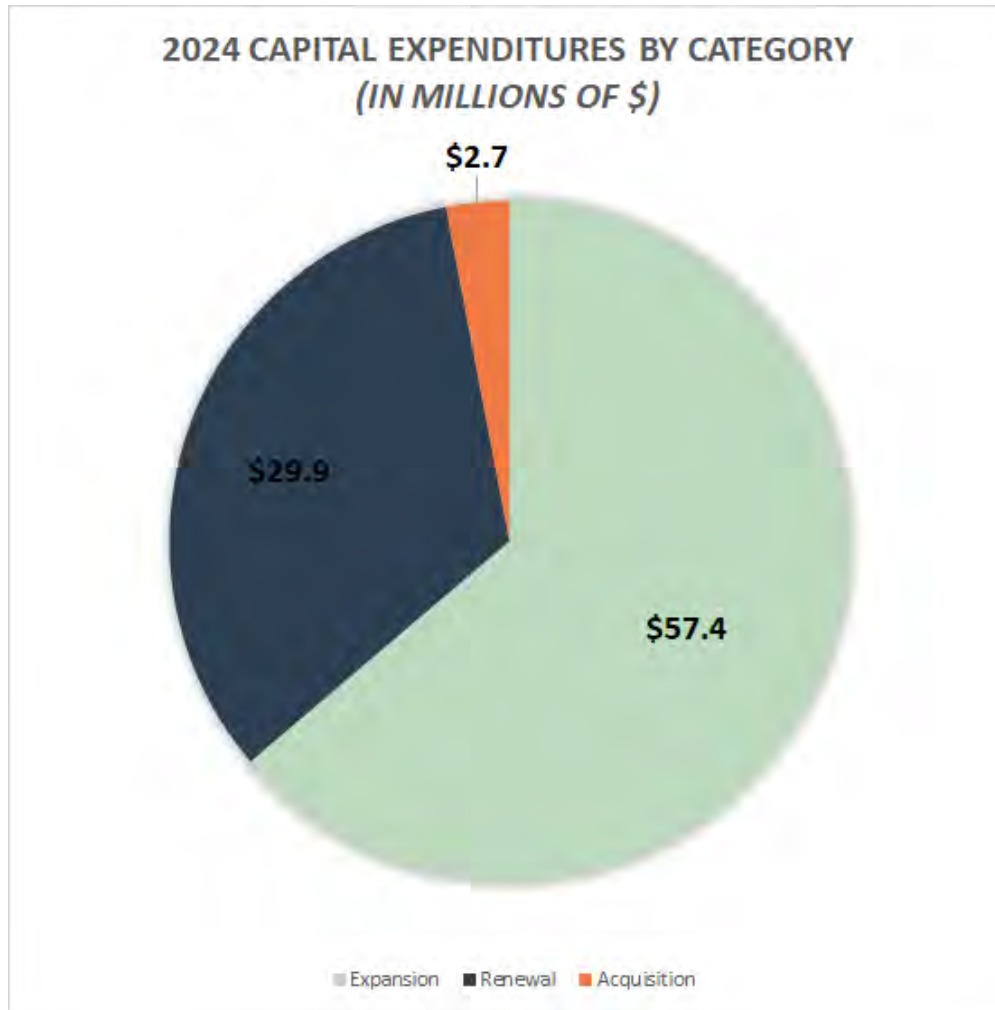
The 2024 Capital Projects Budget includes projects that are identified as part of a five-year Capital Improvements Plan. The goal of this plan is to identify emerging capital asset needs and allocate funding so that these needs can be addressed in a cost-effective manner.

2024 County Capital Budget Summary

The 2024 Capital Projects Budget shows approximately \$98 million in expenses. The following pages include narratives for each project with information regarding the project scope and timeframe, a brief explanation of the need for the project, costs by phase of the project, revenue sources, and any on-going operating costs or savings that will result from the implementation of the project. Where there is no revenue source indicated, fund balance will be used. 2024 expenditures by service category are shown below:

Service Category & Department	2024 Capital Expenditures
Natural Resources	\$3,451,529
Road and Bridge	\$26,159,920
Solid Waste	\$32,900,000
The Ranch	\$5,132,000
Subtotal - Community Resources, Infrastructure & Planning	\$59,293,449
Facilities	16,984,997
Information Technology	5,219,300
Fleet Services	7,138,115
Finance / Risk	150,000
Subtotal – Support Services	\$29,492,412
Equipment Replacement Plan (Multiple Departments)	\$1,293,046
TOTAL – ALL CAPITAL PROJECTS	\$ 98,278,907

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



Impact on Operating Expenses

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

Land Acquisitions

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

Fleet Services Campus

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

Capital Expansion Projects

Larimer County Five-Year Capital Improvement Plan

Capital Expansion - FY2024

Department/Office

Road and Bridge

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

Project Name:

CP000005 - Americans with Disabilities Act Projects - Road & Bridge

Description:

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

Budget Type	Object	2024	2025	2026	2027	2028	Total
Expense	52022 - Roads Contract Construction	200,000	200,000	200,000	200,000	200,000	1,000,000
Expense Total		200,000	200,000	200,000	200,000	200,000	1,000,000

Larimer County Five-Year Capital Improvement Plan

Capital Expansion - FY2024

Department/Office

Road and Bridge

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

Project Name:

CP000006 - Pave Gravel Roads

Description:

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

Budget Type	Object	2024	2025	2026	2027	2028	Total
Expense	52022 - Roads Contract Construction	446,800	469,100	492,600	517,200	543,100	2,468,800
Expense Total		446,800	469,100	492,600	517,200	543,100	2,468,800

Larimer County Five-Year Capital Improvement Plan

Capital Expansion - FY2024

Department/Office

Road and Bridge

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

Project Name:

CP000007 - Country Club and Gregory Intersection Improvements

Description:

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

Budget Type	Object	2024	2025	2026	2027	2028	Total
Revenue	48255 - Tfr from Transp. Expansion	652,660	-	-	400,000	-	1,052,660
Revenue Total		652,660	-	-	400,000	-	1,052,660
Expense	52022 - Roads Contract Construction	1,500,000	-	-	3,315,000	-	4,815,000
	52212 - Engineering Services	125,000	-	-	-	-	125,000
	55712 - Land	225,000	60,000	-	-	-	285,000
Expense Total		1,850,000	60,000	-	3,315,000	-	5,225,000

Larimer County Five-Year Capital Improvement Plan

Capital Expansion - FY2024

Department/Office

Road and Bridge

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

Project Name:

CP000008 - Improvements to CR40 from CR9 to CR7

Description:

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

Budget Type	Object	2024	2025	2026	2027	2028	Total
Revenue	48255 - Tfr from Transp. Expansion	30,000	628,160	-	-	-	658,160
Revenue Total		30,000	628,160	-	-	-	658,160
Expense	52022 - Roads Contract Construction	-	2,400,000	-	-	-	2,400,000
	55712 - Land	75,000	-	-	-	-	75,000
Expense Total		75,000	2,400,000	-	-	-	2,475,000

Larimer County Five-Year Capital Improvement Plan

Capital Expansion - FY2024

Department/Office

Road and Bridge

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

Project Name:

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

Description:

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

Budget Type	Object	2024	2025	2026	2027	2028	Total
Revenue	41505 - Psth-CO Dept Transportation	-	1,000,000	-	-	-	1,000,000
	42116 - Capital Transport Exp Permits	30,000	-	-	-	-	30,000
	48255 - Tfr from Transp. Expansion	545,000	1,205,000	500,000	500,000	500,000	3,250,000
Revenue Total		575,000	2,205,000	500,000	500,000	500,000	4,280,000
Expense	52022 - Roads Contract Construction	9,294,660	2,351,670	3,069,670	3,712,660	3,696,000	22,124,660
	52212 - Engineering Services	259,000	190,000	190,000	-	-	639,000
	55712 - Land	45,000	-	-	-	-	45,000
Expense Total		9,598,660	2,541,670	3,259,670	3,712,660	3,696,000	22,808,660

Larimer County Five-Year Capital Improvement Plan

Capital Expansion - FY2024

Department/Office

Facilities

512 - Capital Expenditures - FM620 - Facilities Capital

Project Name:

CP000013 - Fleet Services Campus

Description:

The current Fleet campus is far beyond its useful life cycle, and nearly every component of the campus' facilities is substandard. The County actively searched for a 30-acre site for more than two years and closed on a property in March 2021. Funding in 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.

Budget Type	Object	2024	2025	2026	2027	2028	Total
Revenue	41505 - Psth-CO Dept Transportation	-	1,000,000	-	-	-	1,000,000
	42116 - Capital Transport Exp Permits	30,000	-	-	-	-	30,000
	48255 - Tfr from Transp. Expansion	545,000	1,205,000	500,000	500,000	500,000	3,250,000
Revenue Total		575,000	2,205,000	500,000	500,000	500,000	4,280,000
Expense	52022 - Roads Contract Construction	9,294,660	2,351,670	3,069,670	3,712,660	3,696,000	22,124,660
	52212 - Engineering Services	259,000	190,000	190,000	-	-	639,000
	55712 - Land	45,000	-	-	-	-	45,000
Expense Total		9,598,660	2,541,670	3,259,670	3,712,660	3,696,000	22,808,660

Larimer County Five-Year Capital Improvement Plan

Capital Expansion - FY2024

Department/Office

Road and Bridge

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

Project Name:

CP000040 - Improvements on CR17 from CR50 to Highway 287

Description:

Improvements to County Road 17 from County Road 50 to US Highway 287 are planned due to increased traffic volumes in Fort Collins and Northern Larimer County. Construction is expected to continue in 2024. This project will be funded from a grant and capital expansion fees.

Budget Type	Object	2024	2025	2026	2027	2028	Total
Revenue	41505 - Psth-CO Dept Transportation	1,651,920	-	-	-	-	1,651,920
	48255 - Tfr from Transp. Expansion	1,864,540	-	-	-	-	1,864,540
Revenue Total		3,516,460	-	-	-	-	3,516,460
Expense	52022 - Roads Contract Construction	3,000,000	-	-	-	-	3,000,000
Expense Total		3,000,000	-	-	-	-	3,000,000

Larimer County Five-Year Capital Improvement Plan

Capital Expansion - FY2024

Department/Office

Road and Bridge

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

Project Name:

CP000041 - Improvements on CR19 from CR38E to CR40

Description:

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

Budget Type	Object	2024	2025	2026	2027	2028	Total
Revenue	41505 - Psth-CO Dept Transportation	4,041,920	-	-	-	-	4,041,920
	45406 - Misc Reimbursements	2,736,580	-	-	-	-	2,736,580
	48255 - Tfr from Transp. Expansion	38,080	-	-	-	-	38,080
Revenue Total		6,816,580	-	-	-	-	6,816,580
Expense	52022 - Roads Contract Construction	6,400,000	-	-	-	-	6,400,000
	52212 - Engineering Services	183,460	-	-	-	-	183,460
Expense Total		6,583,460	-	-	-	-	6,583,460

Larimer County Five-Year Capital Improvement Plan

Capital Expansion - FY2024

Department/Office

Road and Bridge

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

Project Name:

CP000042 - Highway 34 / Glade Road Signal

Description:

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

Budget Type	Object	2024	2025	2026	2027	2028	Total
Revenue	41505 - Psth-CO Dept Transportation	485,000	-	-	-	-	485,000
Revenue Total		485,000	-	-	-	-	485,000
Expense	52022 - Roads Contract Construction	485,000	-	-	-	-	485,000
Expense Total		485,000	-	-	-	-	485,000

Larimer County Five-Year Capital Improvement Plan

Capital Expansion - FY2024

Department/Office

Road and Bridge

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

Project Name:

CP000043 - CR50E Shoulder Widening

Description:

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

Budget Type	Object	2024	2025	2026	2027	2028	Total
Revenue	41505 - Psth-CO Dept Transportation	36,000	348,920	-	-	-	384,920
Revenue Total		36,000	348,920	-	-	-	384,920
Expense	52022 - Roads Contract Construction	-	317,690	-	-	-	317,690
	52212 - Engineering Services	40,000	40,000	-	-	-	80,000
	55712 - Land	-	30,000	-	-	-	30,000
Expense Total		40,000	387,690	-	-	-	427,690

Larimer County Five-Year Capital Improvement Plan

Capital Expansion - FY2024

Department/Office

Road and Bridge

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

Project Name:

CP000044 - Horseshoe Reservoir Exchange Ditch Structure

Description:

The current structure (bridge) on N Monroe AVE over the Horseshoe Inlet Canal is functionally obsolete creating a safety issue. Design began in 2022 with construction being completed in 2024. This project will be funded with a combination of fund balance, capital expansion fees and cost sharing from the City of Loveland.

Budget Type	Object	2024	2025	2026	2027	2028	Total
Revenue	41702 - LG-City of Loveland	967,500	-	-	-	-	967,500
Revenue Total		967,500	-	-	-	-	967,500
Expense	52027 - Bridge Replacements	1,650,000	-	-	-	-	1,650,000
Expense Total		1,650,000	-	-	-	-	1,650,000

Larimer County Five-Year Capital Improvement Plan

Capital Expansion - FY2024

Department/Office

Road and Bridge

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

Project Name:

CP000047 - Automatic Vehicle Locating Fleet Management System

Description:

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

Budget Type	Object	2024	2025	2026	2027	2028	Total
Expense	55811 - Equipment Capital	125,000	-	-	-	-	125,000
Expense Total		125,000	-	-	-	-	125,000

Larimer County Five-Year Capital Improvement Plan

Capital Expansion - FY2024

Department/Office

Road and Bridge

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

Project Name:

CP000048 - Bridge Widening on CR14

Description:

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

Budget Type	Object	2024	2025	2026	2027	2028	Total
Revenue	41700 - LG-Town of Berthoud	400,200	-	-	-	-	400,200
	48255 - Tfr from Transp. Expansion	200,000	-	-	-	-	200,000
Revenue Total		600,200	-	-	-	-	600,200
Expense	52027 - Bridge Replacements	690,000	-	-	-	-	690,000
Expense Total		690,000	-	-	-	-	690,000

Larimer County Five-Year Capital Improvement Plan

Capital Expansion - FY2024

Department/Office

Natural Resources

215 - Open Lands - NR717 - Open Lands Management Extension-Capital

Project Name:

CP000050 - Chimney Hollow Open Space

Description:

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

Budget Type	Object	2024	2025	2026	2027	2028	Total
Revenue	48215 - Tfr from Open Lands	150,000	1,672,250	2,463,730	-	-	4,285,980
Revenue Total		150,000	1,672,250	2,463,730	-	-	4,285,980
Expense	55822 - Land Improvements Capital	150,000	1,672,250	2,463,730	-	-	4,285,980
Expense Total		150,000	1,672,250	2,463,730	-	-	4,285,980

Larimer County Five-Year Capital Improvement Plan

Capital Expansion - FY2024

Department/Office

Natural Resources

220 - Parks - NR617 - Parks Projects-Capital

Project Name:

CP000051 - Horsetooth Reservoir Inlet Bay to South Bay Trail

Description:

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

Budget Type	Object	2024	2025	2026	2027	2028	Total
Revenue	41203 - Fed-US Dept of Interior	75,000	-	-	-	-	75,000
	48230 - Tfr from Conservation Trust	75,000	-	-	-	-	75,000
Revenue Total		150,000	-	-	-	-	150,000
Expense	51801 - Land Improvements Non-Capital	150,000	-	-	-	-	150,000
Expense Total		150,000	-	-	-	-	150,000

Capital Renewal Projects

Larimer County Five-Year Capital Improvement Plan

Capital Renewal - FY2024

Department/Office

The Ranch

240 - The Ranch - TR100 - The Ranch Capital

Project Name:

CP000004 - Master Planning Construction Projects 2024-2028

Description:

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

Budget Type	Object	2024	2025	2026	2027	2028	Total
Expense	53610 - Projects	-	350,000	350,000	350,000	350,000	1,400,000
	55721 - Other Non-Depreciating Assets	500,000	-	-	-	-	500,000
	55801 - Buildings Capital	2,510,000	-	25,898,000	10,000,000	10,000,000	48,408,000
	55821 - Building Improvements Capital	122,000	1,691,000	-	-	-	1,813,000
Expense Total		3,132,000	2,041,000	26,248,000	10,350,000	10,350,000	52,121,000

Larimer County Five-Year Capital Improvement Plan

Capital Renewal - FY2024

Department/Office

Solid Waste

300 - Solid Waste - SW610 - Landfill

Project Name:

CP000010 - Landfill Closure and Post Closure Projects

Description:

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

Budget Type	Object	2024	2025	2026	2027	2028	Total
Expense	53610 - Projects	1,500,000	2,000,000	1,000,000	1,500,000	-	6,000,000
Expense Total		1,500,000	2,000,000	1,000,000	1,500,000	-	6,000,000

Larimer County Five-Year Capital Improvement Plan

Capital Renewal - FY2024

Department/Office

Solid Waste

300 - Solid Waste - SW610 - Landfill

Project Name:

CP000012 - Central Transfer Station Construction

Description:

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

Budget Type	Object	2024	2025	2026	2027	2028	Total
Expense	55801 - Buildings Capital	6,600,000	-	-	-	-	6,600,000
	55822 - Land Improvements Capital	4,400,000	-	-	-	-	4,400,000
Expense Total		11,000,000	-	-	-	-	11,000,000

Larimer County Five-Year Capital Improvement Plan

Capital Renewal - FY2024

Department/Office

Natural Resources

215 - Open Lands - NR727 - Acq and Restoration Ext-Cap

Project Name:

CP000014 - Eagles Nest Open Space & Devils Backbone Habitat Restoration

Description:

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

Budget Type	Object	2024	2025	2026	2027	2028	Total
Revenue	48215 - Tfr from Open Lands	52,380	-	-	-	-	52,380
Revenue Total		52,380	-	-	-	-	52,380
Expense	52002 - Landscaping/Revegetation Svcs	52,380	-	-	-	-	52,380
Expense Total		52,380	-	-	-	-	52,380

Larimer County Five-Year Capital Improvement Plan

Capital Renewal - FY2024

Department/Office

Natural Resources

220 - Parks - NR617 - Parks Projects-Capital

Project Name:

CP000015 - Americans with Disabilities Act Improvements - Natural Resources

Description:

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

Budget Type	Object	2024	2025	2026	2027	2028	Total
Revenue	48215 - Tfr from Open Lands	1,000	1,000	1,000	1,000	1,000	5,000
	48230 - Tfr from Conservation Trust	9,000	9,000	9,000	9,000	9,000	45,000
Revenue Total		10,000	10,000	10,000	10,000	10,000	50,000
Expense	51801 - Land Improvements Non-Capital	10,000	10,000	10,000	10,000	10,000	50,000
Expense Total		10,000	10,000	10,000	10,000	10,000	50,000

Larimer County Five-Year Capital Improvement Plan

Capital Renewal - FY2024

Department/Office

Natural Resources

220 - Parks - NR617 - Parks Projects-Capital

Project Name:

CP000016 - Natural Resources Director Contingency

Description:

Director Contingency

Budget Type	Object	2024	2025	2026	2027	2028	Total
Revenue	48215 - Tfr from Open Lands	9,714	63,015	67,760	8,546	16,400	165,435
	48220 - Tfr from Parks	2,125	17,357	12,857	12,145	5,125	49,609
	48230 - Tfr from Conservation Trust	2,100	37,493	27,993	225	225	68,036
Revenue Total		13,939	117,865	108,610	20,916	21,750	283,080
Expense	51803 - Building Imp Non-Capital	13,939	117,865	108,610	20,916	21,750	283,080
Expense Total		13,939	117,865	108,610	20,916	21,750	283,080

Larimer County Five-Year Capital Improvement Plan

Capital Renewal - FY2024

Department/Office

Natural Resources

220 - Parks - NR617 - Parks Projects-Capital

Project Name:

CP000017 - Natural Resources Access Road and Parking Asphalt Maintenance

Description:

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

Budget Type	Object	2024	2025	2026	2027	2028	Total
Revenue	41203 - Fed-US Dept of Interior	50,500	-	-	-	-	50,500
	48215 - Tfr from Open Lands	55,160	57,370	59,660	75,000	75,000	322,190
Revenue Total		105,660	57,370	59,660	75,000	75,000	372,690
Expense	51801 - Land Improvements Non-Capital	105,660	57,370	59,660	75,000	75,000	372,690
Expense Total		105,660	57,370	59,660	75,000	75,000	372,690

Larimer County Five-Year Capital Improvement Plan

Capital Renewal - FY2024

Department/Office

Natural Resources

220 - Parks - NR617 - Parks Projects-Capital

Project Name:

CP000018 - Horsetooth Reservoir Boat Dock Replacement

Description:

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

Budget Type	Object	2024	2025	2026	2027	2028	Total
Revenue	41203 - Fed-US Dept of Interior	-	160,000	-	-	-	160,000
	48230 - Tfr from Conservation Trust	40,000	160,000	-	-	-	200,000
Revenue Total		40,000	320,000	-	-	-	360,000
Expense	51801 - Land Improvements Non-Capital	40,000	-	-	-	-	40,000
	55822 - Land Improvements Capital	-	320,000	-	-	-	320,000
Expense Total		40,000	320,000	-	-	-	360,000

Larimer County Five-Year Capital Improvement Plan

Capital Renewal - FY2024

Department/Office

Natural Resources

220 - Parks - NR617 - Parks Projects-Capital

Project Name:

CP000019 - Natural Resources Asset Management Plan

Description:

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

Budget Type	Object	2024	2025	2026	2027	2028	Total
Revenue	48215 - Tfr from Open Lands	30,000	30,000	30,000	30,000	30,000	150,000
	48220 - Tfr from Parks	70,000	70,000	70,000	70,000	70,000	350,000
Revenue Total		100,000	100,000	100,000	100,000	100,000	500,000
Expense	52601 - Buildings Repair/Maint	100,000	100,000	100,000	100,000	100,000	500,000
Expense Total		100,000	100,000	100,000	100,000	100,000	500,000

Larimer County Five-Year Capital Improvement Plan

Capital Renewal - FY2024

Department/Office

The Ranch

240 - The Ranch - TR100 - The Ranch Capital

Project Name:

CP000020 - The Ranch Capital Needs

Description:

The Ranch is pending the results of a professional engineer facility condition assessment (FCA). Upon completion, which will likely be after the budget is in the final stages, The Ranch will provide FCA findings report to the BoCC, including an investment schedule. During this process, we will seek approval from the BoCC to invest in The Ranch per the FCA guidelines. This will shape future budgets. 2024 projects will be approved by The Ranch director per need and the FCA recommendations.

Budget Type	Object	2024	2025	2026	2027	2028	Total
Expense	52601 - Buildings Repair/Maint	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	10,000,000
Expense Total		2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	10,000,000

Larimer County Five-Year Capital Improvement Plan

Capital Renewal - FY2024

Department/Office

Road and Bridge

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

Project Name:

CP000021 - Replace Bridge on CR11H Over Big Thompson

Description:

Funding to replace the bridge on County Road 11H, 0.3 miles north of Highway 402. This major structure is being replaced in part because it is rated as functionally obsolete. Safety is becoming a concern for the bridge due to the narrowness of the structure and the increasing volumes of traffic. Design 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.

Budget Type	Object	2024	2025	2026	2027	2028	Total
Revenue	48255 - Tfr from Transp. Expansion	75,000	-	-	-	-	75,000
Revenue Total		75,000	-	-	-	-	75,000
Expense	52027 - Bridge Replacements	-	-	-	1,725,000	-	1,725,000
	52212 - Engineering Services	100,000	-	-	-	-	100,000
	55712 - Land	50,000	-	-	-	-	50,000
Expense Total		150,000	-	-	1,725,000	-	1,875,000

Larimer County Five-Year Capital Improvement Plan

Capital Renewal - FY2024

Department/Office

Road and Bridge

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

Project Name:

CP000022 - Countywide Guardrail and Bridge Rail Replacement

Description:

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

Budget Type	Object	2024	2025	2026	2027	2028	Total
Expense	52022 - Roads Contract Construction	115,000	118,000	122,000	126,000	130,000	611,000
Expense Total		115,000	118,000	122,000	126,000	130,000	611,000

Larimer County Five-Year Capital Improvement Plan

Capital Renewal - FY2024

Department/Office

Road and Bridge

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

Project Name:

CP000025 - Structure Replacement on CR56

Description:

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

Budget Type	Object	2024	2025	2026	2027	2028	Total
Expense	52027 - Bridge Replacements	500,000	-	-	-	-	500,000
Expense Total		500,000	-	-	-	-	500,000

Larimer County Five-Year Capital Improvement Plan

Capital Renewal - FY2024

Department/Office

Road and Bridge

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

Project Name:

CP000026 - Guardrail on CR56, CR74E, and CR38E

Description:

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

Budget Type	Object	2024	2025	2026	2027	2028	Total
Revenue	41505 - Psth-CO Dept Transportation	32,400	318,260	-	-	-	350,660
Revenue Total		32,400	318,260	-	-	-	350,660
Expense	52022 - Roads Contract Construction	-	353,630	-	-	-	353,630
	52212 - Engineering Services	34,000	-	-	-	-	34,000
	55712 - Land	2,000	-	-	-	-	2,000
Expense Total		36,000	353,630	-	-	-	389,630

Larimer County Five-Year Capital Improvement Plan

Capital Renewal - FY2024

Department/Office

Solid Waste

300 - Solid Waste - SW610 - Landfill

Project Name:

CP000027 - North Landfill Design and Construction

Description:

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

Budget Type	Object	2024	2025	2026	2027	2028	Total
Expense	55801 - Buildings Capital	4,000,000	1,000,000	750,000	500,000	250,000	6,500,000
	55822 - Land Improvements Capital	13,000,000	2,000,000	2,250,000	1,500,000	750,000	19,500,000
Expense Total		17,000,000	3,000,000	3,000,000	2,000,000	1,000,000	26,000,000

Larimer County Five-Year Capital Improvement Plan

Capital Renewal - FY2024

Department/Office

Solid Waste

300 - Solid Waste - SW610 - Landfill

Project Name:

CP000028 - Landfill Environmental Remediation

Description:

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

Budget Type	Object	2024	2025	2026	2027	2028	Total
Expense	52212 - Engineering Services	2,000,000	1,000,000	2,000,000	-	-	5,000,000
Expense Total		2,000,000	1,000,000	2,000,000	-	-	5,000,000

Larimer County Five-Year Capital Improvement Plan

Capital Renewal - FY2024

Department/Office

Information Technology

508 - IT Capital - IT460 - IT-Printer\Scanner Replacement

Project Name:

CP000029 - Printer/Scanner Replacement

Description:

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

Budget Type	Object	2024	2025	2026	2027	2028	Total
Revenue	48101 - Tfr from General	-	14,000	14,000	14,000	15,000	57,000
Revenue Total		-	14,000	14,000	14,000	15,000	57,000
Expense	51804 - Equipment Non-Capital	136,295	20,000	11,869	38,808	645	207,617
Expense Total		136,295	20,000	11,869	38,808	645	207,617

Larimer County Five-Year Capital Improvement Plan

Capital Renewal - FY2024

Department/Office

Information Technology

508 - IT Capital - IT461 - IT-Audio\Visual Replacement

Project Name:

CP000030 - Audio/Visual Equipment Replacement

Description:

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

Budget Type	Object	2024	2025	2026	2027	2028	Total
Revenue	48101 - Tfr from General	190,000	194,000	197,000	201,000	205,000	987,000
Revenue Total		190,000	194,000	197,000	201,000	205,000	987,000
Expense	51804 - Equipment Non-Capital	353,121	80,500	737,989	194,641	39,111	1,405,362
Expense Total		353,121	80,500	737,989	194,641	39,111	1,405,362

Larimer County Five-Year Capital Improvement Plan

Capital Renewal - FY2024

Department/Office

Information Technology

508 - IT Capital - IT463 - IT-Infrastructure Replacement

Project Name:

CP000031 - IT Infrastructure Replacement

Description:

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

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

Budget Type	Object	2024	2025	2026	2027	2028	Total
Revenue	48101 - Tfr from General	850,000	823,000	836,000	852,000	869,000	4,230,000
Revenue Total		850,000	823,000	836,000	852,000	869,000	4,230,000
Expense	55811 - Equipment Capital	635,544	1,851,223	622,223	791,280	388,000	4,288,270
Expense Total		635,544	1,851,223	622,223	791,280	388,000	4,288,270

Larimer County Five-Year Capital Improvement Plan

Capital Renewal - FY2024

Department/Office

Information Technology

508 - IT Capital - IT464 - IT-Technical Comm Replacement

Project Name:

CP000032 - Technical Communications Replacement

Description:

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

Budget Type	Object	2024	2025	2026	2027	2028	Total
Revenue	48101 - Tfr from General	183,820	359,000	364,000	372,000	379,000	1,657,820
	48220 - Tfr from Parks	37,523	37,523	37,523	37,523	37,523	187,615
Revenue Total		221,343	396,523	401,523	409,523	416,523	1,845,435
Expense	51804 - Equipment Non-Capital	155,885	242,870	1,045,239	837,293	622,878	2,904,165
Expense Total		155,885	242,870	1,045,239	837,293	622,878	2,904,165

Larimer County Five-Year Capital Improvement Plan

Capital Renewal - FY2024

Department/Office

Information Technology

508 - IT Capital - IT465 - IT-Business Software

Project Name:

CP000033 - Enterprise Business Software Replacement

Description:

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

Budget Type	Object	2024	2025	2026	2027	2028	Total
Revenue	48101 - Tfr from General	1,300,000	1,203,000	1,221,000	1,245,000	1,270,000	6,239,000
Revenue Total		1,300,000	1,203,000	1,221,000	1,245,000	1,270,000	6,239,000
Expense	52034 - External Software	1,200,000	750,000	1,500,000	3,025,000	500,000	6,975,000
	53738 - Internal IT Project Billing	500,000	500,000	400,000	400,000	200,000	2,000,000
Expense Total		1,700,000	1,250,000	1,900,000	3,425,000	700,000	8,975,000

Larimer County Five-Year Capital Improvement Plan

Capital Renewal - FY2024

Department/Office

Information Technology

508 - IT Capital - IT491 - Network Infrastructure Replace

Project Name:

CP000034 - Network Replacement

Description:

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

Budget Type	Object	2024	2025	2026	2027	2028	Total
Revenue	48101 - Tfr from General	220,000	194,000	197,000	201,000	205,000	1,017,000
Revenue Total		220,000	194,000	197,000	201,000	205,000	1,017,000
Expense	55811 - Equipment Capital	1,895,887	73,087	9,755	74,355	27,672	2,080,756
Expense Total		1,895,887	73,087	9,755	74,355	27,672	2,080,756

Larimer County Five-Year Capital Improvement Plan

Capital Renewal - FY2024

Department/Office

Information Technology

508 - IT Capital - IT500 - IT-Fiber infrastructure

Project Name:

CP000035 - Fiber Infrastructure Replacement

Description:

Costs are increasing due to a PRPA rate increase, new landfill and Livermore lease, the costs of connecting community anchor institutions, public safety and Natural Resources costs. To mitigate cost increases we plan to negotiate with PRPA and explore alternative technologies in partnership with our municipal broadband partners as an alternative to dark fiber connections between our buildings. We have entered the rate increases provided by PRPA to demonstrate the worst-case scenario if we are unable to find an alternative to dark fiber or they are unwilling to negotiate new pricing.

Budget Type	Object	2024	2025	2026	2027	2028	Total
Revenue	43176 - External Sales	-	20,000	20,000	20,000	20,000	80,000
	48101 - Tfr from General	160,000	490,000	490,000	490,000	490,000	2,120,000
	48220 - Tfr from Parks	-	14,000	14,000	14,000	15,000	57,000
	48300 - Tfr from Solid Waste	12,000	12,000	12,000	12,000	12,000	60,000
Revenue Total		172,000	536,000	536,000	536,000	537,000	2,317,000
Expense	52201 - Technology Services	2,250	2,250	2,250	2,250	2,250	11,250
	52452 - Equipment Leases (GASB87)	340,318	423,588	506,934	506,934	506,934	2,284,708
Expense Total		342,568	425,838	509,184	509,184	509,184	2,295,958

Larimer County Five-Year Capital Improvement Plan

Capital Renewal - FY2024

Department/Office

Facilities

610 - Facilities - FM201 - Facilities Building Component Replacement

Project Name:

CP000036 - General Building Component Replacement

Description:

This project includes funds designated for replacement of various building systems and components (HVAC, generators, plumbing, access control systems, etc.). The plan is funded with General Fund support of approximately \$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.

Budget Type	Object	2024	2025	2026	2027	2028	Total
Revenue	48101 - Tfr from General	2,690,000	2,771,000	2,854,000	2,939,000	3,028,000	14,282,000
Revenue Total		2,690,000	2,771,000	2,854,000	2,939,000	3,028,000	14,282,000
Expense	51804 - Equipment Non-Capital	2,755,738	1,449,950	2,460,000	2,460,000	2,460,000	11,585,688
Expense Total		2,755,738	1,449,950	2,460,000	2,460,000	2,460,000	11,585,688

Larimer County Five-Year Capital Improvement Plan

Capital Renewal - FY2024

Department/Office

Fleet

612 - Fleet Services - FL400 - Fleet Equipment Purchases

Project Name:

CP000038 - Fleet Capital Equipment Plan

Description:

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

Budget Type	Object	2024	2025	2026	2027	2028	Total
Expense	55811 - Equipment Capital	7,138,115	12,681,433	8,402,770	7,219,355	6,168,636	41,610,309
Expense Total		7,138,115	12,681,433	8,402,770	7,219,355	6,168,636	41,610,309

Larimer County Five-Year Capital Improvement Plan

Capital Renewal - FY2024

Department/Office

Road and Bridge

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

Project Name:

CP000039 - Guardrail on CR69 and CR74E

Description:

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

Budget Type	Object	2024	2025	2026	2027	2028	Total
Revenue	41505 - Psth-CO Dept Transportation	36,000	252,240	-	-	-	288,240
Revenue Total		36,000	252,240	-	-	-	288,240
Expense	52022 - Roads Contract Construction	-	280,270	-	-	-	280,270
	52212 - Engineering Services	40,000	-	-	-	-	40,000
Expense Total		40,000	280,270	-	-	-	320,270

Larimer County Five-Year Capital Improvement Plan

Capital Renewal - FY2024

Department/Office

Road and Bridge

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

Project Name:

CP000045 - Replace Dale Creek Structures on CR45E

Description:

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

Budget Type	Object	2024	2025	2026	2027	2028	Total
Expense	52027 - Bridge Replacements	575,000	-	-	-	-	575,000
Expense Total		575,000	-	-	-	-	575,000

Larimer County Five-Year Capital Improvement Plan

Capital Renewal - FY2024

Department/Office

Natural Resources

220 - Parks - NR617 - Parks Projects-Capital

Project Name:

CP000049 - Horsetooth Reservoir Satanka Bay Reconfig

Description:

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

Budget Type	Object	2024	2025	2026	2027	2028	Total
Revenue	48220 - Tfr from Parks	15,000	-	-	-	135,000	150,000
Revenue Total		15,000	-	-	-	135,000	150,000
Expense	51801 - Land Improvements Non-Capital	-	-	-	-	135,000	135,000
	52216 - Resource Consulting/Studies	15,000	-	-	-	-	15,000
Expense Total		15,000	-	-	-	135,000	150,000

Larimer County Five-Year Capital Improvement Plan

Capital Renewal - FY2024

Department/Office

Natural Resources

215 - Open Lands - NR727 - Acq and Restoration Ext-Cap

Project Name:

CP000052 - Red Mountain Open Space - Boxelder Creek

Description:

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

Budget Type	Object	2024	2025	2026	2027	2028	Total
Revenue	48215 - Tfr from Open Lands	50,000	450,000	-	-	-	500,000
Revenue Total		50,000	450,000	-	-	-	500,000
Expense	51801 - Land Improvements Non-Capital	50,000	450,000	-	-	-	500,000
Expense Total		50,000	450,000	-	-	-	500,000

Larimer County Five-Year Capital Improvement Plan

Capital Renewal - FY2024

Department/Office

Natural Resources

215 - Open Lands - NR727 - Acq and Restoration Ext-Cap

Project Name:

CP000053 - Heaven's Door Habitat Restore

Description:

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

Budget Type	Object	2024	2025	2026	2027	2028	Total
Revenue	48215 - Tfr from Open Lands	50,000	250,000	-	-	-	300,000
Revenue Total		50,000	250,000	-	-	-	300,000
Expense	52002 - Landscaping/ Revegetation Svcs	50,000	250,000	-	-	-	300,000
Expense Total		50,000	250,000	-	-	-	300,000

Larimer County Five-Year Capital Improvement Plan

Capital Renewal - FY2024

Department/Office

Facilities

512 - Capital Expenditures - FM620 - Facilities Capital

Project Name:

CP000066 - Elections Renovation

Description:

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

Budget Type	Object	2024	2025	2026	2027	2028	Total
Revenue	48522 - Tfr from Replacement	600,000	-	-	-	-	600,000
Revenue Total		600,000	-	-	-	-	600,000
Expense	55823 - Rental Improvements Capital	1,100,000	-	-	-	-	1,100,000
Expense Total		1,100,000	-	-	-	-	1,100,000

Larimer County Five-Year Capital Improvement Plan

Capital Renewal - FY2024

Department/Office

Facilities

512 - Capital Expenditures - FM620 - Facilities Capital

Project Name:

CP000067 - Community Corrections Improvements

Description:

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

Budget Type	Object	2024	2025	2026	2027	2028	Total
Revenue	48610 - Tfr from Facilities	404,912	-	-	-	-	404,912
Revenue Total		404,912	-	-	-	-	404,912
Expense	51803 - Building Imp Non-Capital	773,162	-	-	-	-	773,162
Expense Total		773,162	-	-	-	-	773,162

Larimer County Five-Year Capital Improvement Plan

Capital Renewal - FY2024

Department/Office

Solid Waste

300 - Solid Waste - SW610 - Landfill

Project Name:

CP000068 - Landfill Customer Enhancement Projects

Description:

Landfill Customer Enhancement Projects

Budget Type	Object	2024	2025	2026	2027	2028	Total
Expense	53610 - Projects	200,000	-	-	-	-	200,000
Expense Total		200,000	-	-	-	-	200,000

Larimer County Five-Year Capital Improvement Plan

Capital Renewal - FY2024

Department/Office

Solid Waste

300 - Solid Waste - SW610 - Landfill

Project Name:

CP000069 - Landfill Road Construction and Redesign

Description:

Landfill Road Construction and Redesign

Budget Type	Object	2024	2025	2026	2027	2028	Total
Expense	52022 - Roads Contract Construction	50,000	-	-	-	-	50,000
Expense Total		50,000	-	-	-	-	50,000

Larimer County Five-Year Capital Improvement Plan

Capital Renewal - FY2024

Department/Office

Solid Waste

300 - Solid Waste - SW610 - Landfill

Project Name:

CP000070 - Landfill Capital Equipment

Description:

Landfill capital equipment purchase plan

Budget Type	Object	2024	2025	2026	2027	2028	Total
Expense	58612 - Tfr to Fleet Services	350,000	-	-	-	-	350,000
Expense Total		350,000	-	-	-	-	350,000

Larimer County Five-Year Capital Improvement Plan

Capital Renewal - FY2024

Department/Office

Solid Waste

300 - Solid Waste - SW610 - Landfill

Project Name:

CP000071 - Landfill Asphalt Maintenance Plan

Description:

Landfill Asphalt Maintenance Plan

Budget Type	Object	2024	2025	2026	2027	2028	Total
Expense	52022 - Roads Contract Construction	200,000	-	-	-	-	200,000
Expense Total		200,000	-	-	-	-	200,000

Larimer County Five-Year Capital Improvement Plan

Capital Renewal - FY2024

Department/Office

Solid Waste

300 - Solid Waste - SW610 - Landfill

Project Name:

CP000072 - Wasteshed Consultants and Projects

Description:

Wasteshed Consultants and Projects

Budget Type	Object	2024	2025	2026	2027	2028	Total
Expense	55811 - Equipment Capital	500,000	-	-	-	-	500,000
Expense Total		500,000	-	-	-	-	500,000

Larimer County Five-Year Capital Improvement Plan

Capital Renewal - FY2024

Department/Office

Solid Waste

300 - Solid Waste - SW620 - Recycling

Project Name:

CP000073 - Recycle Center Facility Improvements

Description:

Recycle Center Facility Improvements

Budget Type	Object	2024	2025	2026	2027	2028	Total
Expense	55801 - Buildings Capital	50,000	-	-	-	-	50,000
	55811 - Equipment Capital	50,000	-	-	-	-	50,000
Expense Total		100,000	-	-	-	-	100,000

Larimer County Five-Year Capital Improvement Plan

Capital Renewal - FY2024

Department/Office

Financial Services

101 - General Fund - FN602 - ADA Compliance

Project Name:

CP000074 - Americans with Disabilities Act Compliance Projects

Description:

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

Budget Type	Object	2024	2025	2026	2027	2028	Total
Expense	53610 - Projects	150,000	150,000	150,000	150,000	150,000	750,000
Expense Total		150,000	150,000	150,000	150,000	150,000	750,000

Larimer County Five-Year Capital Improvement Plan

Capital Renewal - FY2024

Department/Office

Countywide

522 - Replacement - 522CM110 - Replacement-Non-Departmental Services and Transfers

Project Name:

CP000075 - Replacement Plan for Miscellaneous County Equipment

Description:

Equipment replacement for assets not on other Information Technology, Facilities, or Fleet replacement schedules.

Budget Type	Object	2024	2025	2026	2027	2028	Total
Expense	51804 - Equipment Non-Capital	1,217,623	783,100	2,515,600	1,407,900	1,928,400	7,852,623
	53008 - Tools and Equipment	12,500	-	-	10,000	-	22,500
	53610 - Projects	11,500	30,500	10,000	10,000	15,500	77,500
	55811 - Equipment Capital	51,423	31,500	20,000	63,000	31,200	197,123
Expense Total		1,293,046	845,100	2,545,600	1,490,900	1,975,100	8,149,746

Capital Land and Real Asset Acquisition Projects

Larimer County Five-Year Capital Improvement Plan

Land and Real Asset Acquisitions - FY2024

Department/Office

Natural Resources

215 - Open Lands - NR720 - Acq_Restoration Ops Ex

Project Name:

CP000003 - Land Acquisitions

Description:

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.

Budget Type	Object	2024	2025	2026	2027	2028	Total
Expense	55712 - Land	2,714,550	1,900,190	2,137,710	-	-	6,752,450
Expense Total		2,714,550	1,900,190	2,137,710	-	-	6,752,450

Section D – Budget by Funds

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2024 ADOPTED BUDGET

ALL FUNDS							
DESCRIPTION	FY2022 Actual	FY2023 Adopted	FY2023 Changes	FY2023 Revised	FY2024 Adopted	Var to Revised (\$)	Var to Revised (%)
Beginning Fund Balance	455,507,350	385,362,950	50,258,531	435,621,481	305,656,149	(129,965,332)	-30%
Revenue							
Assessments	386,706	331,129	0	331,129	322,283	(8,846)	-3%
Direct Federal	59,744,227	12,912,379	6,871,408	19,783,787	3,055,362	(16,728,425)	-85%
Direct State	29,236,296	20,923,741	4,090,728	25,014,469	21,342,727	(3,671,742)	-15%
Donations	1,319,927	787,092	361,200	1,148,292	143,090	(1,005,202)	-88%
External Charges for Services	50,486,755	55,037,992	510,799	55,548,791	59,727,958	4,179,167	8%
Federal Shared	2,609,740	2,599,405	0	2,599,405	2,490,000	(109,405)	-4%
Interest Earnings	(2,065,111)	2,423,857	9,561,382	11,985,239	10,365,369	(1,619,870)	-14%
Internal Charges for Services	58,674,667	62,373,930	2,983,121	65,357,051	66,086,230	729,179	1%
Licenses and Permits	13,012,648	16,576,471	161,745	16,738,216	12,217,102	(4,521,114)	-27%
Local Government	6,747,392	7,297,062	144,423	7,441,485	9,101,355	1,659,870	22%
Other Miscellaneous Revenue	11,010,029	10,564,516	727,268	11,291,784	14,446,223	3,154,439	28%
Other Taxes	24,656,302	25,611,988	(2,963,103)	22,648,885	23,696,579	1,047,694	5%
Pass Through Other Grants	434,689	330,890	68,868	399,758	326,297	(73,461)	-18%
Pass Through State Grants	35,213,046	48,262,667	2,276,546	50,539,213	50,175,287	(363,926)	-1%
Private Grants	277,131	205,630	0	205,630	222,775	17,145	8%
Property Taxes	156,542,899	159,120,199	0	159,120,199	192,399,764	33,279,565	21%
Refunds of Expenditures	535,164	514,050	1,000,000	1,514,050	1,478,500	(35,550)	-2%
Sale of Capital Outlay Assets	706,356	400,000	0	400,000	525,000	125,000	31%
Sales and Use Tax	65,060,859	67,406,788	(2,164,487)	65,242,301	67,907,061	2,664,760	4%
State Shared	12,494,721	10,200,326	441,526	10,641,852	10,827,506	185,654	2%
Transfer from County Funds	63,456,460	37,279,204	10,816,788	48,095,992	47,418,103	(677,889)	-1%
Revenue Total	590,540,902	541,159,316	34,888,212	576,047,528	594,274,571	18,227,043	3%
Expense							
Capital Outlay	105,896,728	119,351,902	(8,484,685)	110,867,217	60,646,016	(50,221,201)	-45%
Debt Service	7,632,837	6,535,176	(14,958)	6,520,218	6,479,346	(40,872)	-1%
Operating Expenditures	224,361,589	267,207,714	34,803,060	302,010,774	267,593,599	(34,417,175)	-11%
Other Financing Uses	63,456,460	45,385,074	6,100,888	51,485,962	47,286,750	(4,199,212)	-8%
Personnel	209,083,355	233,257,566	1,871,123	235,128,689	247,156,976	12,028,287	5%
Expense Total	610,430,968	671,737,432	34,275,428	706,012,860	629,162,687	(76,850,173)	-11%
Ending Fund Balance	435,617,284	254,784,834	50,871,315	305,656,149	270,768,033	(34,888,116)	-11%

2024 ADOPTED BUDGET

101 - General Fund

DESCRIPTION	FY2022 Actual	FY2023 Adopted	FY2023 Changes	FY2023 Revised	FY2024 Adopted	Var to Revised (\$)	Var to Revised (%)
Beginning Fund Balance	63,326,097	46,437,138	(4,426,759)	42,010,379	31,121,814	(10,888,565)	-26%
Revenue							
Direct Federal	550,181	419,847	307,092	726,939	341,296	(385,643)	-53%
Direct State	2,523,686	1,425,910	1,539,918	2,965,828	1,853,270	(1,112,558)	-38%
Donations	37,079	50,642	0	50,642	48,680	(1,962)	-4%
External Charges for Services	17,022,867	17,215,219	158,324	17,373,543	17,864,836	491,293	3%
Federal Shared	7,500	0	0	0	0	0	0%
Interest Earnings	(9,074,836)	1,489,000	6,976,148	8,465,148	7,215,000	(1,250,148)	-15%
Internal Charges for Services	2,280,347	2,627,606	336,000	2,963,606	2,814,366	(149,240)	-5%
Licenses and Permits	483,906	513,000	0	513,000	522,710	9,710	2%
Local Government	4,796,698	5,824,004	1,608	5,825,612	7,043,055	1,217,443	21%
Other Miscellaneous Revenue	8,509,285	9,105,107	(371,361)	8,733,746	9,844,150	1,110,404	13%
Other Taxes	1,687,293	1,814,592	(309,840)	1,504,752	1,859,960	355,208	24%
Pass Through State Grants	654,194	892,561	255,681	1,148,242	904,968	(243,274)	-21%
Private Grants	43,329	49,000	0	49,000	32,000	(17,000)	-35%
Property Taxes	129,163,244	129,925,071	0	129,925,071	160,763,499	30,838,428	24%
Refunds of Expenditures	13,144	0	0	0	0	0	0%
Sales and Use Tax	8,803,393	9,200,628	309,840	9,510,468	11,430,640	1,920,172	20%
State Shared	1,467,955	311,160	0	311,160	316,870	5,710	2%
Transfer from County Funds	1,126,391	447,009	4,250,000	4,697,009	424,980	(4,272,029)	-91%
Revenue Total	170,095,657	181,310,356	13,453,410	194,763,766	223,280,280	28,516,514	15%
Expense							
Debt Service	240,094	0	0	0	0	0	0%
Operating Expenditures	36,277,221	42,284,190	4,805,866	47,090,056	50,119,756	3,029,700	6%
Other Financing Uses	40,766,071	27,392,391	3,548,876	30,941,267	34,948,539	4,007,272	13%
Personnel	114,127,989	126,747,495	873,513	127,621,008	134,692,181	7,071,173	6%
Expense Total	191,411,376	196,424,076	9,228,255	205,652,331	219,760,476	14,108,145	7%
Ending Fund Balance	42,010,378	31,323,418	(201,604)	31,121,814	34,641,618	3,519,804	11%

2024 ADOPTED BUDGET

102 - Disaster Contingency Fund

DESCRIPTION	FY2022 Actual	FY2023 Adopted	FY2023 Changes	FY2023 Revised	FY2024 Adopted	Var to Revised (\$)	Var to Revised (%)
Beginning Fund Balance		11,030,000	0	11,030,000	11,030,000	0	0%
Revenue							
Transfer from County Funds	12,000,000	0	0	0	8,000,000	8,000,000	0%
Revenue Total	12,000,000	0	0	0	8,000,000	8,000,000	0%
Expense							
Other Financing Uses	970,000	0	0	0		0	0%
Expense Total	970,000	0	0	0		0	0%
Ending Fund Balance	11,030,000	11,030,000	0	11,030,000	19,030,000	8,000,000	73%

2024 ADOPTED BUDGET

105 - Disaster Response

DESCRIPTION	FY2022 Actual	FY2023 Adopted	FY2023 Changes	FY2023 Revised	FY2024 Adopted	Var to Revised (\$)	Var to Revised (%)
Beginning Fund Balance	18,212,560	54,137,266	343,383	54,480,649	37,014,412	(17,466,237)	-32%
Revenue							
Direct Federal	58,034,586	11,262,718	6,175,358	17,438,076	1,720,838	(15,717,238)	-90%
Direct State	396,407	102,750	16,292	119,042	24,000	(95,042)	-80%
Interest Earnings	1,053,857	0	446,143	446,143		(446,143)	-100%
Other Miscellaneous Revenue	600,000	0	0	0	10,000	10,000	0%
Pass Through State Grants	811,602	0	0	0	0	0	0%
Refunds of Expenditures	37,713	0	0	0		0	0%
Transfer from County Funds	970,000		0			0	0%
Revenue Total	61,904,163	11,365,468	6,637,793	18,003,261	1,754,838	(16,248,423)	-90%
Expense							
Capital Outlay	78,684	640,000	1,500,000	2,140,000	35,000	(2,105,000)	-98%
Operating Expenditures	22,960,485	28,508,497	4,214,129	32,722,626	7,710,118	(25,012,508)	-76%
Other Financing Uses	421,530	5,418,197	(5,285,998)	132,199	5,421,740	5,289,541	4001%
Personnel	2,175,375	548,859	(74,186)	474,673	137,612	(337,061)	-71%
Expense Total	25,636,074	35,115,553	353,945	35,469,498	13,304,470	(22,165,028)	-62%
Ending Fund Balance	54,480,649	30,387,181	6,627,231	37,014,412	25,464,780	(11,549,632)	-31%

2024 ADOPTED BUDGET

125 - Section 125

DESCRIPTION	FY2022 Actual	FY2023 Adopted	FY2023 Changes	FY2023 Revised	FY2024 Adopted	Var to Revised (\$)	Var to Revised (%)
Beginning Fund Balance	182,489	160,489	14,024	174,513	169,433	(5,080)	-3%
Revenue							
Other Miscellaneous Revenue	18,758	5,000	16,920	21,920	5,000	(16,920)	-77%
Revenue Total	18,758	5,000	16,920	21,920	5,000	(16,920)	-77%
Expense							
Operating Expenditures	25,926	27,000	0	27,000	27,000	0	0%
Personnel	807	0	0	0		0	0%
Expense Total	26,734	27,000	0	27,000	27,000	0	0%
Ending Fund Balance	174,513	138,489	30,944	169,433	147,433	(22,000)	-13%

2024 ADOPTED BUDGET

200 - Sales Tax

DESCRIPTION	FY2022 Actual	FY2023 Adopted	FY2023 Changes	FY2023 Revised	FY2024 Adopted	Var to Revised (\$)	Var to Revised (%)
Beginning Fund Balance	3,618,240	7,659,841	34,808	7,694,649	6,824,615	(870,034)	-11%
Revenue							
Interest Earnings	147,482	25,554	450,609	476,163	436,440	(39,723)	-8%
Other Taxes	2,630,997	2,804,616	(712,531)	2,092,085	2,156,757	64,672	3%
Sales and Use Tax	13,731,218	14,220,413	(1,051,524)	13,168,889	11,926,551	(1,242,338)	-9%
Revenue Total	16,509,697	17,050,583	(1,313,446)	15,737,137	14,519,748	(1,217,389)	-8%
Expense							
Operating Expenditures	12,127,901	12,689,138	(681,883)	12,007,255	12,534,440	527,185	4%
Other Financing Uses	0	0	4,250,000	4,250,000		(4,250,000)	-100%
Personnel	305,388	349,916	0	349,916	367,768	17,852	5%
Expense Total	12,433,289	13,039,054	3,568,117	16,607,171	12,902,208	(3,704,963)	-22%
Ending Fund Balance	7,694,648	11,671,370	(4,846,755)	6,824,615	8,442,155	1,617,540	24%

2024 ADOPTED BUDGET

215 - Open Lands

DESCRIPTION	FY2022 Actual	FY2023 Adopted	FY2023 Changes	FY2023 Revised	FY2024 Adopted	Var to Revised (\$)	Var to Revised (%)
Beginning Fund Balance	20,590,016	14,396,280	7,243,747	21,640,027	26,348,459	4,708,432	22%
Revenue							
Direct Federal	0	105,000	56,625	161,625		(161,625)	-100%
Direct State	39,894	0	1,116,094	1,116,094		(1,116,094)	-100%
Donations	9,400	0	4,500	4,500		(4,500)	-100%
External Charges for Services	202,236	231,899	0	231,899	257,193	25,294	11%
Interest Earnings	692,627	60,009	118,904	178,913	134,320	(44,593)	-25%
Licenses and Permits	1,525,152	1,599,978	0	1,599,978	1,660,500	60,522	4%
Local Government	1,413,832	231,118	0	231,118	209,160	(21,958)	-10%
Other Miscellaneous Revenue	4,000	0	0	0		0	0%
Other Taxes	1,941,674	2,067,373	(462,374)	1,604,999	1,644,360	39,361	2%
Sale of Capital Outlay Assets	27,940	0	0	0		0	0%
Sales and Use Tax	10,131,888	10,482,319	(338,258)	10,144,061	10,617,830	473,769	5%
State Shared	505,500	0	441,526	441,526		(441,526)	-100%
Transfer from County Funds	10,686,242	1,671,104	2,705,798	4,376,902	1,449,141	(2,927,761)	-67%
Revenue Total	27,180,385	16,448,800	3,642,815	20,091,615	15,972,504	(4,119,111)	-21%
Expense							
Capital Outlay	10,307,022	3,447,051	(570,046)	2,877,005	2,864,550	(12,455)	0%
Operating Expenditures	3,282,727	4,281,537	1,355,328	5,636,865	4,312,511	(1,324,354)	-23%
Other Financing Uses	10,805,792	2,211,160	2,730,231	4,941,391	1,545,015	(3,396,376)	-69%
Personnel	1,734,833	1,926,332	1,590	1,927,922	2,016,371	88,449	5%
Expense Total	26,130,373	11,866,080	3,517,103	15,383,183	10,738,447	(4,644,736)	-30%
Ending Fund Balance	21,640,027	18,979,000	7,369,459	26,348,459	31,582,516	5,234,057	20%

Budget By Fund

2024 ADOPTED BUDGET

220 - Parks

DESCRIPTION	FY2022 Actual	FY2023 Adopted	FY2023 Changes	FY2023 Revised	FY2024 Adopted	Var to Revised (\$)	Var to Revised (%)
Beginning Fund Balance	2,680,624	2,003,101	929,214	2,932,315	1,957,726	(974,589)	-33%
Revenue							
Direct Federal	8,780	0	266,869	266,869	125,500	(141,369)	-53%
Direct State	300,000	300,000	0	300,000	300,000	0	0%
Donations	62,250	60,000	500	60,500	60,000	(500)	-1%
External Charges for Services	298,010	364,524	0	364,524	362,314	(2,210)	-1%
Interest Earnings	408	0	0	0		0	0%
Internal Charges for Services	3,240	5,238	0	5,238	5,238	0	0%
Licenses and Permits	5,030,900	5,109,963	0	5,109,963	5,354,152	244,189	5%
Transfer from County Funds	644,733	420,098	367,243	787,341	443,179	(344,162)	-44%
Revenue Total	6,348,321	6,259,823	634,612	6,894,435	6,650,383	(244,052)	-4%
Expense							
Capital Outlay	142,467	0	225,892	225,892		(225,892)	-100%
Operating Expenditures	979,839	889,773	894,847	1,784,620	1,259,004	(525,616)	-29%
Other Financing Uses	350,882	234,169	128,865	363,034	123,688	(239,346)	-66%
Personnel	4,623,443	5,411,263	84,215	5,495,478	5,891,581	396,103	7%
Expense Total	6,096,631	6,535,205	1,333,819	7,869,024	7,274,273	(594,751)	-8%
Ending Fund Balance	2,932,314	1,727,719	230,007	1,957,726	1,333,836	(623,890)	-32%

2024 ADOPTED BUDGET

225 - Pest Control

DESCRIPTION	FY2022 Actual	FY2023 Adopted	FY2023 Changes	FY2023 Revised	FY2024 Adopted	Var to Revised (\$)	Var to Revised (%)
Beginning Fund Balance	1,864,356	1,961,326	118,085	2,079,411	526,532	(1,552,879)	-75%
Revenue							
Direct Federal	167,907	101,536	65,464	167,000	167,907	907	1%
External Charges for Services	338,563	375,234	(15,400)	359,834	338,563	(21,271)	-6%
Internal Charges for Services	101,354	113,098	22,902	136,000	101,354	(34,646)	-25%
Other Miscellaneous Revenue	119	0	0	0		0	0%
Other Taxes	61,556	58,238	0	58,238	59,985	1,747	3%
Pass Through State Grants	25,046	38,896	7,804	46,700	25,046	(21,654)	-46%
Property Taxes	804,880	799,446	0	799,446	1,189,938	390,492	49%
Transfer from County Funds	106,471	111,795	0	111,795	105,149	(6,646)	-6%
Revenue Total	1,605,897	1,598,243	80,770	1,679,013	1,987,942	308,929	18%
Expense							
Capital Outlay	0	0	35,000	35,000		(35,000)	-100%
Operating Expenditures	721,190	882,245	(59,380)	822,865	832,897	10,032	1%
Other Financing Uses		1,609,730	0	1,609,730		(1,609,730)	-100%
Personnel	669,652	759,777	4,520	764,297	807,687	43,390	6%
Expense Total	1,390,843	3,251,752	(19,860)	3,231,892	1,640,584	(1,591,308)	-49%
Ending Fund Balance	2,079,411	307,817	218,715	526,532	873,890	347,358	66%

2024 ADOPTED BUDGET

230 - Conservation Trust Fund

DESCRIPTION	FY2022 Actual	FY2023 Adopted	FY2023 Changes	FY2023 Revised	FY2024 Adopted	Var to Revised (\$)	Var to Revised (%)
Beginning Fund Balance	4,333,627	4,634,818	474,866	5,109,684	5,767,739	658,055	13%
Revenue							
Interest Earnings	109,756	21,883	0	21,883	113,049	91,166	417%
State Shared	817,461	810,380	0	810,380	825,636	15,256	2%
Revenue Total	927,218	832,263	0	832,263	938,685	106,422	13%
Expense							
Other Financing Uses	151,162	38,007	136,201	174,208	126,100	(48,108)	-28%
Expense Total	151,162	38,007	136,201	174,208	126,100	(48,108)	-28%
Ending Fund Balance	5,109,683	5,429,074	338,665	5,767,739	6,580,324	812,585	14%

2024 ADOPTED BUDGET

240 - The Ranch

DESCRIPTION	FY2022 Actual	FY2023 Adopted	FY2023 Changes	FY2023 Revised	FY2024 Adopted	Var to Revised (\$)	Var to Revised (%)
Beginning Fund Balance	34,796,321	16,093,393	11,002,299	27,095,692	985,803	(26,109,889)	-96%
Revenue							
Donations	941,225	673,150	356,200	1,029,350	31,000	(998,350)	-97%
External Charges for Services	6,643,870	7,037,788	(255,598)	6,782,190	9,327,388	2,545,198	38%
Interest Earnings	821,495	0	148,739	148,739	89,240	(59,499)	-40%
Internal Charges for Services	97,435	2,306,850	(28,390)	2,278,460	51,850	(2,226,610)	-98%
Other Miscellaneous Revenue	144,308	(141,880)	266,880	125,000	180,077	55,077	44%
Other Taxes	2,323,998	2,472,959	(553,431)	1,919,528	1,966,440	46,912	2%
Refunds of Expenditures		0	1,000,000	1,000,000	850,000	(150,000)	-15%
Sales and Use Tax	12,130,870	12,538,790	(406,872)	12,131,918	12,697,560	565,642	5%
Transfer from County Funds	241,477	253,551	0	253,551	257,360	3,809	2%
Revenue Total	23,344,679	25,141,208	527,528	25,668,736	25,450,915	(217,821)	-1%
Expense							
Capital Outlay	13,379,702	23,955,734	9,784,344	33,740,078	3,792,000	(29,948,078)	-89%
Operating Expenditures	15,055,994	9,831,992	5,063,325	14,895,317	12,790,385	(2,104,932)	-14%
Other Financing Uses	10,662	0	0	0		0	0%
Personnel	2,598,950	2,746,726	396,504	3,143,230	3,739,135	595,905	19%
Expense Total	31,045,308	36,534,452	15,244,173	51,778,625	20,321,520	(31,457,105)	-61%
Ending Fund Balance	27,095,692	4,700,149	(3,714,346)	985,803	6,115,198	5,129,395	520%

2024 ADOPTED BUDGET

245 - Building Inspection

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

2024 ADOPTED BUDGET

246 - Public Trustee

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

2024 ADOPTED BUDGET

252 - Road and Bridge

DESCRIPTION	FY2022 Actual	FY2023 Adopted	FY2023 Changes	FY2023 Revised	FY2024 Adopted	Var to Revised (\$)	Var to Revised (%)
Beginning Fund Balance	21,425,279	14,809,639	6,236,533	21,046,172	9,976,910	(11,069,262)	-53%
Revenue							
Direct State	466,188	579,950	260,000	839,950	0	(839,950)	-100%
External Charges for Services	213,664	200,000	0	200,000	250,000	50,000	25%
Federal Shared	2,602,240	2,599,405	0	2,599,405	2,490,000	(109,405)	-4%
Interest Earnings	15,373	0	0	0		0	0%
Internal Charges for Services	35,399	15,000	0	15,000	15,000	0	0%
Licenses and Permits	0	4,818,000	0	4,818,000	30,000	(4,788,000)	-99%
Local Government	197,678	850,000	0	850,000	1,392,700	542,700	64%
Other Miscellaneous Revenue	9,571	3,000	0	3,000	2,736,580	2,733,580	91119%
Other Taxes	11,885,995	12,050,000	0	12,050,000	12,482,000	432,000	4%
Pass Through State Grants	3,881,624	5,626,300	1,740,000	7,366,300	6,283,240	(1,083,060)	-15%
Property Taxes	3,349,878	3,521,091	0	3,521,091	3,573,910	52,819	2%
State Shared	9,703,804	9,078,786	0	9,078,786	9,685,000	606,214	7%
Transfer from County Funds	1,241,195	1,122,500	0	1,122,500	3,405,280	2,282,780	203%
Revenue Total	33,602,608	40,464,032	2,000,000	42,464,032	42,343,710	(120,322)	0%
Expense							
Capital Outlay	1,789,308	1,197,899	0	1,197,899	527,400	(670,499)	-56%
Operating Expenditures	24,308,197	42,881,083	0	42,881,083	42,225,770	(655,313)	-2%
Other Financing Uses	1,204,131	1,275,800	0	1,275,800	227,010	(1,048,790)	-82%
Personnel	6,680,080	8,178,512	0	8,178,512	9,150,651	972,139	12%
Expense Total	33,981,716	53,533,294	0	53,533,294	52,130,831	(1,402,463)	-3%
Ending Fund Balance	21,046,172	1,740,377	8,236,533	9,976,910	189,789	(9,787,121)	-98%

2024 ADOPTED BUDGET

255 - Transportation Expansion

DESCRIPTION	FY2022 Actual	FY2023 Adopted	FY2023 Changes	FY2023 Revised	FY2024 Adopted	Var to Revised (\$)	Var to Revised (%)
Beginning Fund Balance	7,352,796	4,324,492	3,557,425	7,881,917	7,508,695	(373,222)	-5%
Revenue							
Interest Earnings	187,752	18,968	0	18,968	20,100	1,132	6%
Licenses and Permits	1,269,053	760,000	0	760,000	922,640	162,640	21%
Revenue Total	1,456,805	778,968	0	778,968	942,740	163,772	21%
Expense							
Operating Expenditures	0	29,690	0	29,690	12,360	(17,330)	-58%
Other Financing Uses	927,685	1,122,500	0	1,122,500	3,405,280	2,282,780	203%
Expense Total	927,685	1,152,190	0	1,152,190	3,417,640	2,265,450	197%
Ending Fund Balance	7,881,916	3,951,270	3,557,425	7,508,695	5,033,795	(2,474,900)	-33%

2024 ADOPTED BUDGET

262 - Human Services

DESCRIPTION	FY2022 Actual	FY2023 Adopted	FY2023 Changes	FY2023 Revised	FY2024 Adopted	Var to Revised (\$)	Var to Revised (%)
Beginning Fund Balance	17,712,742	16,390,605	407,312	16,797,917	12,670,820	(4,127,097)	-25%
Revenue							
Direct Federal	789,554	716,586	0	716,586	412,500	(304,086)	-42%
Direct State	21,430,358	14,462,675	0	14,462,675	15,882,433	1,419,758	10%
Local Government	30,000	35,605	0	35,605	30,000	(5,605)	-16%
Other Miscellaneous Revenue	360,238	685,035	0	685,035	748,746	63,711	9%
Pass Through State Grants	21,196,400	33,547,329	0	33,547,329	34,806,528	1,259,199	4%
Private Grants	164,820	140,000	0	140,000	140,000	0	0%
Property Taxes	10,391,307	11,979,929	0	11,979,929	12,179,630	199,701	2%
Refunds of Expenditures	480,045	513,950	0	513,950	628,500	114,550	22%
Revenue Total	54,842,722	62,081,109	0	62,081,109	64,828,337	2,747,228	4%
Expense							
Capital Outlay	28,434	0	102,757	102,757		(102,757)	-100%
Debt Service	129,426	0	0	0		0	0%
Operating Expenditures	17,153,364	18,961,762	0	18,961,762	18,961,772	10	0%
Other Financing Uses	544,251	3,552,385	177,992	3,730,377		(3,730,377)	-100%
Personnel	37,902,074	43,413,310	0	43,413,310	46,460,206	3,046,896	7%
Expense Total	55,757,549	65,927,457	280,749	66,208,206	65,421,978	(786,228)	-1%
Ending Fund Balance	16,797,915	12,544,257	126,563	12,670,820	12,077,179	(593,641)	-5%

2024 ADOPTED BUDGET

265 - Behavioral Health

DESCRIPTION	FY2022 Actual	FY2023 Adopted	FY2023 Changes	FY2023 Revised	FY2024 Adopted	Var to Revised (\$)	Var to Revised (%)
Beginning Fund Balance	44,100,789	26,999,578	9,577,799	36,577,377	27,401,720	(9,175,657)	-25%
Revenue							
Direct State	356,986	0	401,200	401,200	0	(401,200)	-100%
Donations	258,327	0	0	0		0	0%
External Charges for Services		0	0	0	410,000	410,000	0%
Interest Earnings	490,458	150,000	435,171	585,171	620,280	35,109	6%
Other Miscellaneous Revenue	0	1,000	614,829	615,829	1,000	(614,829)	-100%
Other Taxes	3,886,272	4,134,745	(924,927)	3,209,818	3,288,530	78,712	2%
Pass Through State Grants	0	357,000	(357,000)	0	395,000	395,000	0%
Sales and Use Tax	20,263,491	20,964,638	(677,673)	20,286,965	21,234,480	947,515	5%
Transfer from County Funds	1,340,179	2,100,000	(1,431,073)	668,927		(668,927)	-100%
Revenue Total	26,595,712	27,707,383	(1,939,473)	25,767,910	25,949,290	181,380	1%
Expense							
Capital Outlay	26,745,256	8,534,500	7,976,980	16,511,480	0	(16,511,480)	-100%
Operating Expenditures	6,621,109	17,196,578	422,250	17,618,828	22,716,247	5,097,419	29%
Personnel	752,760	813,259	0	813,259	812,344	(915)	0%
Expense Total	34,119,125	26,544,337	8,399,230	34,943,567	23,528,591	(11,414,976)	-33%
Ending Fund Balance	36,577,376	28,162,624	(760,904)	27,401,720	29,822,419	2,420,699	9%

Budget By Fund

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2024 ADOPTED BUDGET

268 - Developmental Disabilities

DESCRIPTION	FY2022 Actual	FY2023 Adopted	FY2023 Changes	FY2023 Revised	FY2024 Adopted	Var to Revised (\$)	Var to Revised (%)
Revenue							
Property Taxes	5,097,139	5,221,495	0	5,221,495	6,300,000	1,078,505	21%
Revenue Total	5,097,139	5,221,495	0	5,221,495	6,300,000	1,078,505	21%
Expense							
Operating Expenditures	5,097,139	5,221,495	0	5,221,495	6,300,000	1,078,505	21%
Expense Total	5,097,139	5,221,495	0	5,221,495	6,300,000	1,078,505	21%

2024 ADOPTED BUDGET

270 - Economic and Workforce Development

DESCRIPTION	FY2022 Actual	FY2023 Adopted	FY2023 Changes	FY2023 Revised	FY2024 Adopted	Var to Revised (\$)	Var to Revised (%)
Beginning Fund Balance	1,522,894	1,339,626	219,539	1,559,165	1,514,378	(44,787)	-3%
Revenue							
Direct Federal	193,219	306,692	0	306,692	287,321	(19,371)	-6%
Direct State	551,565	668,864	60,500	729,364	518,604	(210,760)	-29%
Donations	7,700	0	0	0	0	0	0%
External Charges for Services	863,139	733,333	461,138	1,194,471	884,234	(310,237)	-26%
Internal Charges for Services	622,259	266,559	116,489	383,048	274,679	(108,369)	-28%
Local Government	303,819	256,335	50,000	306,335	284,000	(22,335)	-7%
Other Miscellaneous Revenue	10,041	0	0	0	0	0	0%
Pass Through Other Grants	422,166	314,260	68,868	383,128	314,897	(68,231)	-18%
Pass Through State Grants	3,585,138	4,804,177	0	4,804,177	5,069,994	265,817	6%
Private Grants	31,210	0	0	0	39,375	39,375	0%
Transfer from County Funds	1,891,991	1,986,591	0	1,986,591	2,096,399	109,808	6%
Revenue Total	8,482,247	9,336,811	756,995	10,093,806	9,769,503	(324,303)	-3%
Expense							
Operating Expenditures	2,917,007	3,351,268	10,500	3,361,768	3,417,420	55,652	2%
Personnel	5,528,967	6,241,732	535,093	6,776,825	6,292,759	(484,066)	-7%
Expense Total	8,445,974	9,593,000	545,593	10,138,593	9,710,179	(428,414)	-4%
Ending Fund Balance	1,559,167	1,083,437	430,941	1,514,378	1,573,702	59,324	4%

2024 ADOPTED BUDGET

275 - Community Justice Alternatives

DESCRIPTION	FY2022 Actual	FY2023 Adopted	FY2023 Changes	FY2023 Revised	FY2024 Adopted	Var to Revised (\$)	Var to Revised (%)
Beginning Fund Balance	3,722,947	2,181,482	1,219,405	3,400,887	2,070,364	(1,330,523)	-39%
Revenue							
Direct State	0	75,787	(75,790)	(3)	3		-100%
External Charges for Services	8,835,934	9,810,820	428,260	10,239,080	11,795,030	1,555,950	15%
Interest Earnings	81,472	25,000	0	25,000	80,000	55,000	220%
Internal Charges for Services	101,833	105,720	0	105,720	135,000	29,280	28%
Local Government		0	56,410	56,410	75,360	18,950	34%
Other Miscellaneous Revenue	37,886	38,000	0	38,000	43,600	5,600	15%
Pass Through State Grants	174,547	0	133,320	133,320	77,650	(55,670)	-42%
Refunds of Expenditures	927	0	0	0		0	0%
Transfer from County Funds	695,832	1,622,680	0	1,622,680	1,032,950	(589,730)	-36%
Revenue Total	9,928,431	11,678,007	542,200	12,220,207	13,239,590	1,019,383	8%
Expense							
Operating Expenditures	3,265,422	3,660,446	312,930	3,973,376	4,199,670	226,294	6%
Personnel	6,985,070	9,928,174	(350,820)	9,577,354	10,422,495	845,141	9%
Expense Total	10,250,492	13,588,620	(37,890)	13,550,730	14,622,165	1,071,435	8%
Ending Fund Balance	3,400,886	270,869	1,799,495	2,070,364	687,789	(1,382,575)	-67%

2024 ADOPTED BUDGET

282 - Health and Environment

DESCRIPTION	FY2022 Actual	FY2023 Adopted	FY2023 Changes	FY2023 Revised	FY2024 Adopted	Var to Revised (\$)	Var to Revised (%)
Beginning Fund Balance	3,611,252	3,421,854	644,841	4,066,695	3,836,246	(230,449)	-6%
Revenue							
Direct State	3,130,791	3,267,805	772,514	4,040,319	2,724,420	(1,315,899)	-33%
Donations	3,362	3,000	0	3,000	3,060	60	2%
External Charges for Services	774,592	705,310	0	705,310	669,970	(35,340)	-5%
Internal Charges for Services	153,555	161,475	0	161,475	180,130	18,655	12%
Licenses and Permits	992,253	931,500	0	931,500	958,100	26,600	3%
Local Government		100,000	36,405	136,405	67,080	(69,325)	-51%
Other Miscellaneous Revenue	0	1,000	0	1,000		(1,000)	-100%
Pass Through Other Grants	12,522	16,630	0	16,630	11,400	(5,230)	-31%
Pass Through State Grants	4,884,495	2,996,404	496,741	3,493,145	2,612,861	(880,284)	-25%
Private Grants	37,772	16,630	0	16,630	11,400	(5,230)	-31%
Property Taxes	4,404,054	4,640,025	0	4,640,025	4,924,630	284,605	6%
Refunds of Expenditures	1,222	100	0	100		(100)	-100%
Transfer from County Funds	44,100	125,000	0	125,000		(125,000)	-100%
Revenue Total	14,438,720	12,964,879	1,305,660	14,270,539	12,163,051	(2,107,488)	-15%
Expense							
Capital Outlay	26,372	100,000	55,600	155,600		(155,600)	-100%
Operating Expenditures	2,583,021	2,575,884	1,050,786	3,626,670	2,329,466	(1,297,204)	-36%
Personnel	11,373,884	10,519,442	199,276	10,718,718	10,464,511	(254,207)	-2%
Expense Total	13,983,277	13,195,326	1,305,662	14,500,988	12,793,977	(1,707,011)	-12%
Ending Fund Balance	4,066,695	3,191,407	644,839	3,836,246	3,205,320	(630,926)	-16%

2024 ADOPTED BUDGET

285 - West Vine Stormwater Basin

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

2024 ADOPTED BUDGET

290 - Drainage Districts

DESCRIPTION	FY2022 Actual	FY2023 Adopted	FY2023 Changes	FY2023 Revised	FY2024 Adopted	Var to Revised (\$)	Var to Revised (%)
Beginning Fund Balance	639,045	543,177	133,162	676,339	792,269	115,930	17%
Revenue							
External Charges for Services	20,748	76,002	0	76,002	10,850	(65,152)	-86%
Interest Earnings	13,073	268	0	268	240	(28)	-10%
Licenses and Permits		47,250	0	47,250		(47,250)	-100%
Transfer from County Funds	34,528	35,000	0	35,000	35,000	0	0%
Revenue Total	68,349	158,520	0	158,520	46,090	(112,430)	-71%
Expense							
Operating Expenditures	31,054	142,590	(100,000)	42,590	137,000	94,410	222%
Expense Total	31,054	142,590	(100,000)	42,590	137,000	94,410	222%
Ending Fund Balance	676,340	559,107	233,162	792,269	701,359	(90,910)	-11%

2024 ADOPTED BUDGET

295 - Improvement Districts

DESCRIPTION	FY2022 Actual	FY2023 Adopted	FY2023 Changes	FY2023 Revised	FY2024 Adopted	Var to Revised (\$)	Var to Revised (%)
Beginning Fund Balance	8,994,512	9,447,879	1,122,502	10,570,381	10,936,830	366,449	3%
Revenue							
Interest Earnings	254,101	30,320	4,696	35,016	34,890	(126)	0%
Other Taxes	238,516	209,465	0	209,465	238,547	29,082	14%
Property Taxes	3,331,922	3,033,142	0	3,033,142	3,468,157	435,015	14%
Transfer from County Funds	422,440	250,667	0	250,667	43,098	(207,569)	-83%
Revenue Total	4,246,978	3,523,594	4,696	3,528,290	3,784,692	256,402	7%
Expense							
Debt Service	218,880	229,820	0	229,820	218,480	(11,340)	-5%
Operating Expenditures	2,055,581	1,312,217	1,600,694	2,912,911	2,503,405	(409,506)	-14%
Other Financing Uses	400,839	229,110	(210,000)	19,110	21,497	2,387	12%
Expense Total	2,675,300	1,771,147	1,390,694	3,161,841	2,743,382	(418,459)	-13%
Ending Fund Balance	10,566,190	11,200,326	(263,496)	10,936,830	11,978,140	1,041,310	10%

2024 ADOPTED BUDGET

300 - Solid Waste

DESCRIPTION	FY2022 Actual	FY2023 Adopted	FY2023 Changes	FY2023 Revised	FY2024 Adopted	Var to Revised (\$)	Var to Revised (%)
Beginning Fund Balance	55,752,601	57,812,106	(331,486)	57,480,620	47,843,188	(9,637,432)	-17%
Revenue							
Donations	584	300	0	300	350	50	17%
External Charges for Services	13,935,216	17,023,045	0	17,023,045	16,539,200	(483,845)	-3%
Interest Earnings	1,317,823	310,000	0	310,000	1,300,000	990,000	319%
Internal Charges for Services	8,340	2,800	0	2,800	5,000	2,200	79%
Licenses and Permits	3,290	1,500	0	1,500	1,500	0	0%
Other Miscellaneous Revenue	12,488	12,000	0	12,000	12,000	0	0%
Revenue Total	15,277,740	17,349,645	0	17,349,645	17,858,050	508,405	3%
Expense							
Capital Outlay	89,156	36,850,000	(31,100,000)	5,750,000	28,600,000	22,850,000	397%
Operating Expenditures	7,931,363	13,609,774	3,373,565	16,983,339	11,500,123	(5,483,216)	-32%
Other Financing Uses	2,608,121	2,224,000	(1,375,379)	848,621	411,776	(436,845)	-51%
Personnel	2,921,081	3,524,035	(118,918)	3,405,117	3,365,855	(39,262)	-1%
Expense Total	13,549,720	56,207,809	(29,220,732)	26,987,077	43,877,754	16,890,677	63%
Ending Fund Balance	57,480,621	18,953,942	28,889,246	47,843,188	21,823,484	(26,019,704)	-54%

2024 ADOPTED BUDGET

400 - Assessment Debt

DESCRIPTION	FY2022 Actual	FY2023 Adopted	FY2023 Changes	FY2023 Revised	FY2024 Adopted	Var to Revised (\$)	Var to Revised (%)
Beginning Fund Balance	1,625,248	1,543,902	86,876	1,630,778	1,627,847	(2,931)	0%
Revenue							
Assessments	316,814	263,083	0	263,083	265,413	2,330	1%
Interest Earnings	117,674	89,884	0	89,884	102,700	12,816	14%
Property Taxes	352	0	0	0		0	0%
Revenue Total	434,839	352,967	0	352,967	368,113	15,146	4%
Expense							
Debt Service	429,310	335,561	20,337	355,898	326,366	(29,532)	-8%
Expense Total	429,310	335,561	20,337	355,898	326,366	(29,532)	-8%
Ending Fund Balance	1,630,778	1,561,308	66,539	1,627,847	1,669,594	41,747	3%

2024 ADOPTED BUDGET**405 - Debt Service**

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

2024 ADOPTED BUDGET

500 - ID Construction

DESCRIPTION	FY2022 Actual	FY2023 Adopted	FY2023 Changes	FY2023 Revised	FY2024 Adopted	Var to Revised (\$)	Var to Revised (%)
Beginning Fund Balance	561,199	611,582	183,914	795,496	899,308	103,812	13%
Revenue							
Assessments	69,893	68,046	0	68,046	56,870	(11,176)	-16%
External Charges for Services	163,277	145,000	0	145,000	149,350	4,350	3%
Interest Earnings	17,714	17,121	0	17,121	17,310	189	1%
Other Miscellaneous Revenue	200	204	0	204	210	6	3%
Property Taxes	123	0	0	0		0	0%
Revenue Total	251,205	230,371	0	230,371	223,740	(6,631)	-3%
Expense							
Debt Service	0	35,295	(35,295)	0		0	0%
Operating Expenditures	16,910	48,934	0	48,934	48,870	(64)	0%
Other Financing Uses	0	77,625	0	77,625		(77,625)	-100%
Expense Total	16,910	161,854	(35,295)	126,559	48,870	(77,689)	-61%
Ending Fund Balance	795,494	680,099	219,209	899,308	1,074,178	174,870	19%

2024 ADOPTED BUDGET

508 - IT Capital

DESCRIPTION	FY2022 Actual	FY2023 Adopted	FY2023 Changes	FY2023 Revised	FY2024 Adopted	Var to Revised (\$)	Var to Revised (%)
Beginning Fund Balance	7,897,307	5,798,360	985,979	6,784,339	5,451,734	(1,332,605)	-20%
Revenue							
Sale of Capital Outlay Assets	2,397	0	0	0		0	0%
Transfer from County Funds	3,114,020	2,898,425	37,100	2,935,525	2,953,343	17,818	1%
Revenue Total	3,116,417	2,898,425	37,100	2,935,525	2,953,343	17,818	1%
Expense							
Capital Outlay	946,896	2,443,816	(1,746,932)	696,884	2,531,431	1,834,547	263%
Debt Service	164,128	0	0	0		0	0%
Operating Expenditures	2,842,740	3,534,146	37,100	3,571,246	2,687,869	(883,377)	-25%
Other Financing Uses	266,587	0	0	0		0	0%
Personnel	9,035	0	0	0		0	0%
Expense Total	4,229,386	5,977,962	(1,709,832)	4,268,130	5,219,300	951,170	22%
Ending Fund Balance	6,784,338	2,718,823	2,732,911	5,451,734	3,185,777	(2,265,957)	-42%

2024 ADOPTED BUDGET

512 - Capital Expenditures

DESCRIPTION	FY2022 Actual	FY2023 Adopted	FY2023 Changes	FY2023 Revised	FY2024 Adopted	Var to Revised (\$)	Var to Revised (%)
Beginning Fund Balance	74,759,591	36,943,893	2,851,583	39,795,476	9,364,808	(30,430,668)	-76%
Revenue							
Direct State	820		0			0	0%
External Charges for Services	41,525	0	51,075	51,075		(51,075)	-100%
Interest Earnings	980,273	50,000	300,000	350,000	53,000	(297,000)	-85%
Transfer from County Funds	8,455,068	5,152,385	4,865,000	10,017,385	7,304,912	(2,712,473)	-27%
Revenue Total	9,477,686	5,202,385	5,216,075	10,418,460	7,357,912	(3,060,548)	-29%
Expense							
Capital Outlay	42,732,372	34,635,128	4,890,000	39,525,128	13,456,097	(26,069,031)	-66%
Operating Expenditures	1,133,429	0	1,324,000	1,324,000	404,912	(919,088)	-69%
Other Financing Uses	576,000	0	0	0		0	0%
Expense Total	44,441,801	34,635,128	6,214,000	40,849,128	13,861,009	(26,988,119)	-66%
Ending Fund Balance	39,795,476	7,511,150	1,853,658	9,364,808	2,861,711	(6,503,097)	-69%

2024 ADOPTED BUDGET

522 - Replacement

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

2024 ADOPTED BUDGET

608 - Information Technology

DESCRIPTION	FY2022 Actual	FY2023 Adopted	FY2023 Changes	FY2023 Revised	FY2024 Adopted	Var to Revised (\$)	Var to Revised (%)
Beginning Fund Balance	2,435,832	(676,820)	382,451	(294,369)	(529,643)	(235,274)	80%
Revenue							
External Charges for Services	94,282	102,000	0	102,000	101,240	(760)	-1%
Internal Charges for Services	5,568,890	6,284,000	0	6,284,000	7,160,958	876,958	14%
Other Miscellaneous Revenue	48	0	0	0		0	0%
Transfer from County Funds	200,000	0	0	0		0	0%
Revenue Total	5,863,220	6,386,000	0	6,386,000	7,262,198	876,198	14%
Expense							
Capital Outlay	3,057,533	1,672,882	0	1,672,882	1,650,000	(22,882)	-1%
Operating Expenditures	3,868,393	3,067,610	0	3,067,610	3,321,743	254,133	8%
Personnel	1,667,493	1,880,782	0	1,880,782	1,845,916	(34,866)	-2%
Expense Total	8,593,420	6,621,274	0	6,621,274	6,817,659	196,385	3%
Ending Fund Balance	(294,368)	(912,094)	382,451	(529,643)	(85,104)	444,539	-84%

2024 ADOPTED BUDGET

610 - Facilities

DESCRIPTION	FY2022 Actual	FY2023 Adopted	FY2023 Changes	FY2023 Revised	FY2024 Adopted	Var to Revised (\$)	Var to Revised (%)
Beginning Fund Balance	9,079,011	4,875,372	3,844,447	8,719,819	5,844,198	(2,875,621)	-33%
Revenue							
External Charges for Services	43,920	38,047	0	38,047	39,190	1,143	3%
Internal Charges for Services	2,504,772	2,411,300	401,120	2,812,420	3,206,562	394,142	14%
Local Government	5,365	0	0	0	0	0	0%
Other Miscellaneous Revenue	7,563	0	0	0	0	0	0%
Refunds of Expenditures	2,113	0	0	0	0	0	0%
Transfer from County Funds	9,876,172	10,496,149	0	10,496,149	10,692,420	196,271	2%
Revenue Total	12,439,905	12,945,496	401,120	13,346,616	13,938,172	591,556	4%
Expense							
Capital Outlay	31,954	0	0	0	0	0	0%
Debt Service	464,455	0	0	0	0	0	0%
Operating Expenditures	9,256,389	10,417,558	2,069,820	12,487,378	10,314,626	(2,172,752)	-17%
Other Financing Uses	31,399	0	163,000	163,000	456,105	293,105	180%
Personnel	3,014,901	3,451,559	120,300	3,571,859	3,630,985	59,126	2%
Expense Total	12,799,098	13,869,117	2,353,120	16,222,237	14,401,716	(1,820,521)	-11%
Ending Fund Balance	8,719,818	3,951,751	1,892,447	5,844,198	5,380,654	(463,544)	-8%

2024 ADOPTED BUDGET

612 - Fleet Services

DESCRIPTION	FY2022 Actual	FY2023 Adopted	FY2023 Changes	FY2023 Revised	FY2024 Adopted	Var to Revised (\$)	Var to Revised (%)
Beginning Fund Balance	11,718,651	7,159,279	2,578,873	9,738,152	7,794,295	(1,943,857)	-20%
Revenue							
Direct State	39,600	40,000	0	40,000	40,000	0	0%
External Charges for Services	591,974	330,046	0	330,046	400,100	70,054	21%
Internal Charges for Services	11,563,353	12,138,399	0	12,138,399	13,290,915	1,152,516	9%
Other Miscellaneous Revenue	2,680	6,000	0	6,000	14,860	8,860	148%
Sale of Capital Outlay Assets	671,355	400,000	0	400,000	525,000	125,000	31%
Transfer from County Funds	1,618,329	0	0	0	935,392	935,392	0%
Revenue Total	14,487,291	12,914,445	0	12,914,445	15,206,267	2,291,822	18%
Expense							
Capital Outlay	5,708,620	5,863,692	329,000	6,192,692	7,138,115	945,423	15%
Operating Expenditures	5,888,655	5,428,100	937,831	6,365,931	6,511,140	145,209	2%
Other Financing Uses	3,000,000	0	0	0	0	0	0%
Personnel	1,870,515	2,170,393	129,286	2,299,679	2,345,207	45,528	2%
Expense Total	16,467,789	13,462,185	1,396,117	14,858,302	15,994,462	1,136,160	8%
Ending Fund Balance	9,738,153	6,611,539	1,182,756	7,794,295	7,006,100	(788,195)	-10%

2024 ADOPTED BUDGET

645 - Employee Benefits

DESCRIPTION	FY2022 Actual	FY2023 Adopted	FY2023 Changes	FY2023 Revised	FY2024 Adopted	Var to Revised (\$)	Var to Revised (%)
Beginning Fund Balance	10,674,475	12,581,163	(1,351,588)	11,229,575	10,408,347	(821,228)	-7%
Revenue							
Interest Earnings	340,792	50,000	350,000	400,000	50,000	(350,000)	-88%
Internal Charges for Services	31,538,342	31,500,000	2,135,000	33,635,000	33,615,000	(20,000)	0%
Other Miscellaneous Revenue	1,249,017	800,000	200,000	1,000,000	800,000	(200,000)	-20%
Transfer from County Funds	983,588	1,086,750	0	1,086,750	1,100,000	13,250	1%
Revenue Total	34,111,740	33,436,750	2,685,000	36,121,750	35,565,000	(556,750)	-2%
Expense							
Debt Service	56,294	0	0	0	0	0	0%
Operating Expenditures	32,444,360	30,010,855	5,768,877	35,779,732	33,066,373	(2,713,359)	-8%
Personnel	1,055,984	1,162,796	450	1,163,246	1,179,990	16,744	1%
Expense Total	33,556,639	31,173,651	5,769,327	36,942,978	34,246,363	(2,696,615)	-7%
Ending Fund Balance	11,229,576	14,844,262	(4,435,915)	10,408,347	11,726,984	1,318,637	13%

2024 ADOPTED BUDGET

DESCRIPTION	FY2022 Actual	FY2023 Adopted	FY2023 Changes	FY2023 Revised	FY2024 Adopted	Var to Revised (\$)	Var to Revised (%)
Beginning Fund Balance	1,557,818	1,351,818	185,411	1,537,229	1,326,229	(211,000)	-14%
Revenue							
Interest Earnings	38,427	9,000	35,000	44,000	9,000	(35,000)	-80%
Internal Charges for Services	41,218	0	0	0		0	0%
Revenue Total	79,646	9,000	35,000	44,000	9,000	(35,000)	-80%
Expense							
Operating Expenditures	100,235	255,000	0	255,000	255,000	0	0%
Expense Total	100,235	255,000	0	255,000	255,000	0	0%
Ending Fund Balance	1,537,229	1,105,818	220,411	1,326,229	1,080,229	(246,000)	-19%

2024 ADOPTED BUDGET

682 - Risk Management

DESCRIPTION	FY2022 Actual	FY2023 Adopted	FY2023 Changes	FY2023 Revised	FY2024 Adopted	Var to Revised (\$)	Var to Revised (%)
Beginning Fund Balance	10,452,482	9,572,484	988,363	10,560,847	9,119,428	(1,441,419)	-14%
Revenue							
Interest Earnings	310,571	75,000	288,972	363,972	75,000	(288,972)	-79%
Internal Charges for Services	4,054,330	4,435,885	0	4,435,885	5,230,178	794,293	18%
Other Miscellaneous Revenue	42,822	50,000	0	50,000	50,000	0	0%
Revenue Total	4,407,722	4,560,885	288,972	4,849,857	5,355,178	505,321	10%
Expense							
Operating Expenditures	3,943,488	4,173,753	1,730,391	5,904,144	4,859,711	(1,044,433)	-18%
Personnel	355,870	387,132	0	387,132	495,470	108,338	28%
Expense Total	4,299,358	4,560,885	1,730,391	6,291,276	5,355,181	(936,095)	-15%
Ending Fund Balance	10,560,847	9,572,484	(453,056)	9,119,428	9,119,425	(3)	0%

Section E – Budget Adoption Documents

NOTICE AND RESOLUTION TO TRANSFER FUNDS AND AMEND BUDGET

A Resolution to Amend the 2023 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, 2023, at 2:00 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>2023 Adopted</u>	<u>2023 Revised</u>	<u>2023 Change</u>
Assessor	5,279,136	5,398,117	118,981
Clerk and Recorder	11,345,161	11,702,534	357,373
Community Justice Alternatives	12,340,969	12,348,753	7,784
Community Planning Infrastructure & Resources	9,201,512	9,861,968	660,456
Coroner	2,140,354	2,181,854	41,500
County Manager	76,603,025	81,408,052	4,805,027
District Attorney	11,704,870	11,763,830	58,960
Financial Services	3,074,237	3,291,677	217,440
Human and Economic Health	2,036,714	2,202,006	165,292
Information Technology	12,705,748	11,853,890	(851,858)
Sheriff	83,037,694	87,038,939	4,001,245
Surveyor	26,399	26,399	0
Treasurer	2,043,810	2,043,810	0
Total – General Fund	231,539,629	241,121,829	9,582,200

Funds

Fund 101: General, Contingency & Natural Disaster Fund

	<u>2023</u>	<u>2023 Revised</u>	<u>FY2023</u>
	<u>Appropriation</u>	<u>Appropriation</u>	<u>CHANGE</u>
Budgeted Beginning Fund Balance	111,604,404	107,521,028	(4,083,376)
Total Revenue	192,675,824	212,767,027	20,091,203
Total Expense	231,539,629	241,121,829	9,582,200
32003 Reserved for Emergencies	9,500,000	9,500,000	0
32004 Working Capital	19,500,000	10,731,737	(8,768,263)
32005 Capital Outlay and Projects	(7,010,700)	(7,010,700)	0
32006 Future Programs/Services	46,884,837	63,831,834	16,946,997
30400 Equity unassigned/unrestricted	3,866,462	2,113,3551	(1,753,107)

Fund 125: Section 125 Fund

	<u>2023</u>	<u>2023 Revised</u>	<u>FY2023</u>
	<u>Appropriation</u>	<u>Appropriation</u>	<u>CHANGE</u>
Budgeted Beginning Fund Balance	160,489	174,513	14,024
Total Revenue	5,000	21,920	16,920
Total Expense	27,000	27,000	0
32006 Future Programs/Services	138,489	169,433	30,944

Fund 200: Sales Tax Fund

	<u>2023</u>	<u>2023 Revised</u>	<u>FY2023</u>
	<u>Appropriation</u>	<u>Appropriation</u>	<u>CHANGE</u>
Budgeted Beginning Fund Balance	7,659,841	7,694,649	34,808
Total Revenue	17,050,583	15,737,137	(1,313,446)
Total Expense	13,039,054	16,607,171	3,568,117
32006 Future Programs/Services	11,671,370	6,824,615	(4,846,755)

Fund 215: Open Lands Fund

	2023	2023 Revised	FY2023
	Appropriation	Appropriation	CHANGE
Budgeted Beginning Fund Balance	14,396,280	21,640,027	7,243,747
Total Revenue	16,448,800	20,091,615	3,642,815
Total Expense	11,866,080	15,383,183	3,517,103
32006 Future Programs/Services	18,979,000	26,348,459	7,369,459

Fund 220: Parks Fund

	2023	2023 Revised	FY2023
	Appropriation	Appropriation	CHANGE
Budgeted Beginning Fund Balance	2,003,101	2,932,315	929,214
Total Revenue	6,259,823	6,894,435	634,612
Total Expense	6,535,205	7,869,024	1,333,819
32006 Future Programs/Services	1,727,719	1,957,726	230,007

Fund 225: Pest Control District Fund

	2023	2023 Revised	FY2023
	Appropriation	Appropriation	CHANGE
Budgeted Beginning Fund Balance	1,961,326	2,079,411	118,085
Total Revenue	1,598,243	1,679,013	80,770
Total Expense	3,251,752	3,231,892	(19,860)
32006 Future Programs/Services	307,817	526,532	218,715

Fund 230: Conservation Trust Fund

	2023	2023 Revised	FY2023
	Appropriation	Appropriation	CHANGE
Budgeted Beginning Fund Balance	4,634,818	5,109,684	474,866
Total Revenue	832,263	832,263	0
Total Expense	38,007	174,208	136,201
32006 Future Programs/Services	5,429,074	5,767,739	338,665

Fund 240: The Ranch Fund

	2023	2023 Revised	FY2023
	Appropriation	Appropriation	CHANGE
Budgeted Beginning Fund Balance	16,093,393	27,095,692	11,002,299
Total Revenue	25,141,208	25,668,736	527,528
Total Expense	36,534,452	51,778,625	15,244,173
32004 Working Capital	4,531,399	1,163,964	(3,367,435)
32006 Future Programs/Services	168,750	(178,161)	(346,911)

Fund 245: Building Inspection Fund

	2023 Appropriation	2023 Revised Appropriation	FY2023 CHANGE
Budgeted Beginning Fund Balance	3,663,043	4,682,394	1,019,351
Total Revenue	2,825,255	3,000,000	174,745
Total Expense	3,724,255	3,827,132	102,877
32004 Working Capital	2,764,043	2,764,043	0
32006 Future Programs/Services	0	1,091,219	1,091,219

Fund 246: Public Trustee Fund

	2023 Appropriation	2023 Revised Appropriation	FY2023 CHANGE
Budgeted Beginning Fund Balance	744,924	263,645	(481,279)
Total Revenue	540,050	197,050	(343,000)
Total Expense	332,595	332,595	0
32004 Working Capital	66,520	(414,759)	(481,279)
32006 Future Programs/Services	885,859	542,859	(343,000)

Fund 252: Road and Bridge Fund

	2023 Appropriation	2023 Revised Appropriation	FY2023 CHANGE
Budgeted Beginning Fund Balance	14,809,639	21,046,172	6,236,533
Total Revenue	40,464,032	42,464,032	2,000,000
Total Expense	53,533,294	53,533,294	0
32004 Working Capital	6,022,149	6,022,149	0
32005 Capital Outlay and Projects	4,575,699	4,575,699	0
32006 Future Programs/Services	(8,857,471)	(620,938)	8,236,533

Fund 255: Transportation Expansion

	2023 Appropriation	2023 Revised Appropriation	FY2023 CHANGE
Budgeted Beginning Fund Balance	4,324,492	7,881,917	3,557,425
Total Revenue	778,968	778,968	0
Total Expense	1,152,190	1,152,190	0
32005 - Capital Outlay and Projects	5,073,770	8,631,195	3,557,425
32006 - Future Programs/Services	(1,122,500)	(1,122,500)	0

Fund 262: Human Services Fund

	2023 Appropriation	2023 Revised Appropriation	FY2023 CHANGE
Budgeted Beginning Fund Balance	16,390,605	16,797,917	407,312
Total Revenue	62,081,109	62,081,109	0
Total Expense	65,927,457	66,208,206	280,749
32004 Working Capital	6,000,000	6,000,000	0
32006 Future Programs/Services	6,544,257	6,670,820	126,563

Fund 265: Behavioral Health Fund

	2023 Appropriation	2023 Revised Appropriation	FY2023 CHANGE
Budgeted Beginning Fund Balance	26,999,578	36,577,377	9,577,799
Total Revenue	27,707,383	25,767,910	(1,939,473)
Total Expense	26,544,337	34,943,567	8,399,230
32006 Future Programs/Services	28,162,624	27,401,720	(760,904)

Fund 268: Developmental Disabilities Fund

	2023 Appropriation	2023 Revised Appropriation	FY2023 CHANGE
Total Revenue	5,221,495	5,221,495	0
Total Expense	5,221,495	5,221,495	0

**Fund 270: Economic and Workforce
Development Fund**

	2023 Appropriation	2023 Revised Appropriation	FY2023 CHANGE
Budgeted Beginning Fund Balance	1,339,626	1,559,165	219,539
Total Revenue	9,336,811	10,093,806	756,995
Total Expense	9,593,000	10,138,593	545,593
32006 Future Programs/Services	1,083,437	1,514,378	430,941

Fund 275: Community Justice Alternatives Fund

	2023 Appropriation	2023 Revised Appropriation	FY2023 CHANGE
Budgeted Beginning Fund Balance	2,181,482	3,400,887	1,219,405
Total Revenue	11,678,007	12,220,207	542,200
Total Expense	13,588,620	13,550,730	(37,890)
32004 Working Capital	690,000	690,000	0
32005 Capital Outlay and Projects	50,000	50,000	0
32006 Future Programs/Services	(469,131)	1,330,364	1,799,495

Fund 282: Health and Environment Fund

	2023 Appropriation	2023 Revised Appropriation	FY2023 CHANGE
Budgeted Beginning Fund Balance	3,421,854	4,066,695	644,841
Total Revenue	12,964,879	14,270,539	1,305,660
Total Expense	13,195,326	14,500,988	1,305,662
32006 Future Programs/Services	3,191,407	3,836,246	644,839

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

	2023	2023 Revised	FY2023
	Appropriation	Appropriation	CHANGE
Budgeted Beginning Fund Balance	741,430	755,435	14,005
Total Revenue	81,600	81,600	0
Total Expense	8,480	8,480	0
32006 Future Programs/Services	814,550	828,555	14,005

Fund 290: Drainage Fund

	2023	2023 Revised	FY2023
	Appropriation	Appropriation	CHANGE
Budgeted Beginning Fund Balance	543,177	676,339	133,162
Total Revenue	158,520	158,520	0
Total Expense	142,590	42,590	(100,000)
32006 Future Programs/Services	559,107	792,269	233,162

Fund 295: Improvement District Fund

	2023	2023 Revised	FY2023
	Appropriation	Appropriation	CHANGE
Budgeted Beginning Fund Balance	9,447,879	10,570,381	1,122,502
Total Revenue	3,523,594	3,528,290	4,696
Total Expense	1,771,147	3,161,841	1,390,694
32006 Future Programs/Services	11,200,326	10,936,830	(263,496)

Fund 300 – Solid Waste Fund

	2023	2023 Revised	FY2023
	Appropriation	Appropriation	CHANGE
Budgeted Beginning Fund Balance	57,812,106	57,480,620	(331,486)
Total Revenue	17,349,645	17,349,645	0
Total Expense	56,207,809	26,987,077	(29,220,732)
32006 Future Programs/Services	18,953,942	47,843,188	28,889,246

Fund 400: Assessment Debt Fund

	2023	2023 Revised	FY2023
	Appropriation	Appropriation	CHANGE
Budgeted Beginning Fund Balance	1,543,902	1,630,778	86,876
Total Revenue	352,967	352,967	0
Total Expense	335,561	355,898	20,337
32006 Future Programs/Services	1,561,308	1,627,847	66,539

Fund 405: Debt Service Fund

	2023	2023 Revised	FY2023
	Appropriation	Appropriation	CHANGE
Total Revenue	5,939,500	5,939,500	0
Total Expense	5,939,500	5,939,500	0

Fund 500: Improvement District
Construction Fund

	2023 Appropriation	2023 Revised Appropriation	FY2023 CHANGE
Budgeted Beginning Fund Balance	611,582	795,496	183,914
Total Revenue	230,371	230,371	0
Total Expense	161,854	126,559	(35,295)
32006 Future Programs/Services	680,099	884,493	204,394
39901 Default-Fund Balance	0	14,815	14,815

Fund 508: IT Capital Fund

	2023 Appropriation	2023 Revised Appropriation	FY2023 CHANGE
Budgeted Beginning Fund Balance	5,798,360	6,784,339	985,979
Total Revenue	2,898,425	2,935,525	37,100
Total Expense	5,977,962	4,268,130	(1,709,832)
32005 Capital Outlay and Projects	3,158,823	5,891,734	2,732,911
32006 Future Programs/Services	(440,000)	(440,000)	0

Fund 512: Facilities Capital Fund

	2023 Appropriation	2023 Revised Appropriation	FY2023 CHANGE
Budgeted Beginning Fund Balance	36,943,893	39,795,476	2,851,583
Total Revenue	5,202,385	10,418,460	5,216,075
Total Expense	34,635,128	40,849,128	6,214,000
32005 Capital Outlay and Projects	7,511,150	9,364,808	1,853,658

Fund 522: Replacement Fund

	2023 Appropriation	2023 Revised Appropriation	FY2023 CHANGE
Budgeted Beginning Fund Balance	4,668,430	5,117,876	449,446
Total Revenue	1,560,000	1,602,720	42,720
Total Expense	971,541	3,480,868	2,509,327
32005 Capital Outlay and Projects	5,256,889	3,239,728	(2,017,161)

Fund 608: IT Operating Fund

	2023 Appropriation	2023 Revised Appropriation	FY2023 CHANGE
Budgeted Beginning Fund Balance	(676,820)	(294,369)	382,451
Total Revenue	6,386,000	6,386,000	0
Total Expense	6,621,274	6,621,274	0
32005 Capital Outlay and Projects	357,078	0	(357,078)
32006 Future Programs/Services	(1,269,172)	(529,643)	739,529

Fund 610: Facilities Operating Fund

	2023	2023 Revised	FY2023
	Appropriation	Appropriation	CHANGE
Budgeted Beginning Fund Balance	4,875,372	8,719,819	3,844,447
Total Revenue	12,945,496	13,346,616	401,120
Total Expense	13,869,117	16,222,237	2,353,120
32005 Capital Outlay and Projects	0	(179,299)	(179,299)
32006 Future Programs/Services	3,951,751	6,023,497	2,071,746

Fund 612 – Fleet Services Fund

	2023	2023 Revised	FY2023
	Appropriation	Appropriation	CHANGE
Budgeted Beginning Fund Balance	7,159,279	9,738,152	2,578,873
Total Revenue	12,914,445	12,914,445	0
Total Expense	13,462,185	14,858,302	1,396,117
32004 Working Capital	7,486,495	8,669,251	1,182,756
32005 Capital Outlay and Projects	(874,956)	(874,956)	0

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

	2023	2023 Revised	FY2023
	Appropriation	Appropriation	CHANGE
Budgeted Beginning Fund Balance	12,581,163	11,229,575	(1,351,588)
Total Revenue	33,436,750	36,121,750	2,685,000
Total Expense	31,173,651	36,942,978	5,769,327
32006 Future Programs/Services	14,844,262	10,408,347	(4,435,915)

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

	2023	2023 Revised	FY2023
	Appropriation	Appropriation	CHANGE
Budgeted Beginning Fund Balance	1,351,818	1,537,229	185,411
Total Revenue	9,000	44,000	35,000
Total Expense	255,000	255,000	0
32006 Future Programs/Services	1,105,818	1,326,229	220,411

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

	2023	2023 Revised	FY2023
	Appropriation	Appropriation	CHANGE
Budgeted Beginning Fund Balance	9,572,484	10,560,847	988,363
Total Revenue	4,560,885	4,849,857	288,972
Total Expense	4,560,885	6,291,276	1,730,391
32004 Working Capital	618,574	618,574	0
32006 Future Programs/Services	8,953,910	8,500,854	(453,056)

<u>Spending Agency</u>	2023	2023 Revised	FY2023
<u>Management Fund</u>	Appropriation	Appropriation	CHANGE
Grand Total Appropriations (MEMO ONLY)	671,737,432	706,012,860	34,275,428

PASSED AND ADOPTED

by the Board of County Commissioners of the County of Larimer on the 14th Day of December 2023

BOARD OF COUNTY COMMISSIONERS
COUNTY OF LARIMER, COLORADO

By: Jody Shaddock-McNally
Chairperson

**COUNTY OF LARIMER
RESOLUTION TO ADOPT THE 2024 BUDGET**

A RESOLUTION ADOPTING A BUDGET FOR THE COUNTY OF LARIMER, COLORADO, FOR THE CALENDAR YEAR COMMENCING ON THE FIRST DAY OF JANUARY, 2024, AND ENDING ON THE LAST DAY OF DECEMBER, 2024.

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 6, 2023, 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 in August 2023 has certified a net assessed valuation of \$9,099,028,747 for the taxable year 2023;

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 2024 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 2024 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 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), lease-purchase agreements for the County of Larimer, Colorado totals as follows:

a. Total amount to be expended during 2024 for principal, interest, and fees:

Involving Real Property

Smithfield Improvement District	\$218,480
Assessment Districts	\$326,366
Jail Improvement Project Certificates of Participation	<u>\$5,934,500</u>
TOTAL	\$6,479,346

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

Involving Real Property

Smithfield Improvement District	\$1,741,080
Assessment Districts:	\$3,635,555
Jail Expansion Certificates of Participation	\$65,217,700
TOTAL	\$70,594,335

ADOPTED THIS 14th day of December, 2023.

BOARD OF COUNTY COMMISSIONERS
OF LARIMER COUNTY, COLORADO

By: Jody Shadduck McNally
Chair, Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

[Signature]
Deputy Clerk to the Board



ADOPTED 2024 BUDGET - All Funds by Parent Fund Type

Fund Type/Fund Name	Beginning Balance	Revenues	Expenses	Reserved	Designated	Undesignated
CAPITAL PROJECTS						
500 Impr. Distr. Construction	\$899,308	\$223,740	\$48,870	\$0	\$1,074,178	\$0
508 Info. Tech. Capital Projects	\$5,451,734	\$2,953,343	\$5,219,300	\$0	\$3,185,777	\$0
512 Capital Expenditures	\$9,364,808	\$7,357,912	\$13,861,009	\$0	\$2,861,711	\$0
522 Replacement	\$3,239,728	\$1,220,000	\$1,893,046	\$0	\$2,566,682	\$0
Subtotal - Capital Projects	\$18,955,578	\$11,754,995	\$21,022,225	\$0	\$9,688,348	\$0
DEBT SERVICE						
400 Assessment Debt	\$1,627,847	\$368,113	\$326,366	\$0	\$1,669,594	\$0
405 Debt Service	\$0	\$5,939,500	\$5,939,500	\$0	\$0	\$0
Subtotal - Debt Service	\$1,627,847	\$6,307,613	\$6,265,866	\$0	\$1,669,594	\$0
ENTERPRISE						
300 Solid Waste	\$47,843,188	\$17,858,050	\$43,877,754	\$0	\$21,823,484	\$0
Subtotal - Enterprise	\$47,843,188	\$17,858,050	\$43,877,754	\$0	\$21,823,484	\$0
GENERAL FUND						
101 General	\$31,121,814	\$223,280,280	\$219,760,476	\$10,300,000	\$24,341,618	\$0
102 Climate Change Impact	\$11,030,000	\$8,000,000	\$0	\$0	\$19,030,000	\$0
105 Natural Disaster	\$37,014,412	\$1,754,838	\$13,304,470	\$0	\$22,804,949	\$2,659,831
Subtotal - General Fund	\$79,166,226	\$233,035,118	\$233,064,946	\$10,300,000	\$66,176,567	\$2,659,831
INTERNAL SERVICE						
608 Information Technology Operating	(\$529,643)	\$7,262,198	\$6,817,659	\$0	(\$85,104)	\$0
610 Facilities Management	\$5,844,198	\$13,938,172	\$14,401,716	\$0	\$5,380,654	\$0
612 Fleet Services	\$7,794,295	\$15,206,267	\$15,994,462	\$0	\$7,006,100	\$0
645 Employee Benefits	\$10,408,347	\$35,565,000	\$34,246,363	\$0	\$11,726,984	\$0
672 Unemployment	\$1,326,229	\$9,000	\$255,000	\$0	\$1,080,229	\$0
682 Risk Management	\$9,119,428	\$5,355,178	\$5,355,181	\$0	\$9,119,425	\$0
Subtotal - Internal Service	\$33,962,854	\$77,335,815	\$77,070,381	\$0	\$34,228,288	\$0
SPECIAL REVENUE						
125 Section 125 FSA	\$169,433	\$5,000	\$27,000	\$0	\$147,433	\$0
200 Sales Tax	\$6,824,615	\$14,519,748	\$12,902,208	\$0	\$8,442,155	\$0
215 Natural Resources	\$26,348,459	\$15,972,504	\$10,738,447	\$0	\$31,582,516	\$0
220 Parks	\$1,957,726	\$6,650,383	\$7,274,273	\$0	\$1,333,836	\$0
225 Pest District	\$526,532	\$1,987,942	\$1,640,584	\$0	\$873,890	\$0
230 Conservation Trust	\$5,767,739	\$938,685	\$126,100	\$0	\$6,580,324	\$0
240 The Ranch	\$985,803	\$25,450,915	\$20,321,520	\$0	\$6,115,198	\$0
245 Building Inspection	\$3,855,262	\$2,800,000	\$3,837,243	\$0	\$2,818,019	\$0
246 Public Trustee	\$128,100	\$210,000	\$179,787	\$0	\$158,313	\$0
252 Road and Bridge	\$9,976,910	\$42,343,710	\$52,130,831	\$0	\$189,789	\$0
255 Transportation Expansion	\$7,508,695	\$942,740	\$3,417,640	\$0	\$5,033,795	\$0
262 Human Services	\$12,670,820	\$64,828,337	\$65,421,978	\$0	\$12,077,179	\$0
265 Behavioral Health	\$27,401,720	\$25,949,290	\$23,528,591	\$0	\$29,822,419	\$0
268 Developmental Disabilities	\$0	\$6,300,000	\$6,300,000	\$0	\$0	\$0
270 Workforce Center	\$1,514,378	\$9,769,503	\$9,710,179	\$0	\$1,573,702	\$0
275 Community Justice Alternatives	\$2,070,364	\$13,239,590	\$14,622,165	\$0	\$687,789	\$0
282 Health and Environment	\$3,836,246	\$12,163,051	\$12,793,977	\$0	\$3,205,320	\$0
285 West Vine Stormwater Basin	\$828,555	\$80,800	\$8,610	\$0	\$900,745	\$0
290 Drainage District Fund	\$792,269	\$46,090	\$137,000	\$0	\$701,359	\$0
295 Improvement Districts	\$10,936,830	\$3,784,692	\$2,743,382	\$0	\$11,978,140	\$0
Subtotal - Special Revenue	\$124,100,456	\$247,982,980	\$247,861,515	\$0	\$124,221,921	\$0
TOTAL - ALL FUNDS	\$305,656,149	\$594,274,571	\$629,162,687	\$10,300,000	\$257,808,202	\$2,659,831

**COUNTY OF LARIMER
RESOLUTION TO SET LEVIES**

A RESOLUTION SETTING MILL LEVIES FOR THE COUNTY OF LARIMER, COLORADO, FOR THE 2023 PROPERTY TAX YEAR, FOR TAXES COLLECTED IN THE 2024 CALENDAR YEAR.

WHEREAS, on December 14th, 2023, the Board of County Commissioners, of Larimer County, Colorado adopted the 2024 Budget, and;

WHEREAS, the Board of County Commissioners has appropriated sums of money to the various funds and spending agencies for the calendar year commencing on the first day of January, 2024, and ending on the last day of December, 2024, and;

WHEREAS, the Larimer County Assessor has certified a final net assessed valuation of **\$8,691,205,361** for the taxable year 2023;

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

Section 1. That for the purpose of meeting all general operating expenses of the County of Larimer during the 2024 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 2023:

<u>Fund</u>	<u>Mill Levy</u>
General Fund (excludes credits/refunds/abatelements)	19.219
Road & Bridge Fund	0.411
Health & Environment Fund	0.542
Social Services (Human Services) Fund	<u>1.399</u>
General Operating Expenses Mill Levy	21.571

Section 2. That for the purpose of meeting all debt service expenses of the County of Larimer during the 2024 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 2023.

Section 3. That for the purpose of recovering all refunds/abatelements applicable to the County of Larimer during the 2024 budget year, there is hereby levied a General Fund mill levy of **0.056 mills** upon each dollar of the total valuation for assessment of all taxable property within the County of Larimer for the taxable year 2023.

Section 4. That for the purpose of purchasing services and support for persons with developmental disabilities during the 2024 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 2023.

Section 5. That for the purpose of providing a temporary property tax credit, and as contemplated in 39-1-111.5., there is hereby provided a temporary General Fund mill levy credit of (0.632 mills) upon each dollar of the total valuation for assessment of all taxable property within the County of Larimer for the taxable year 2023.

ADOPTED THIS 10th day of January, 2024.

BOARD OF COUNTY COMMISSIONERS
OF LARIMER COUNTY, COLORADO

By: John Kafalas
Chair, Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

[Signature]
Deputy Clerk to the Board



**EN001 GID1-Imperial Estates
RESOLUTION TO SET LEVIES**

A RESOLUTION SETTING MILL LEVIES FOR EN001 GID1-Imperial Estates, LARIMER COUNTY, COLORADO FOR THE 2023 PROPERTY TAX YEAR, FOR TAXES COLLECTED IN THE 2024 CALENDAR YEAR.

WHEREAS, on December 14th, 2023, the Board of County Commissioners, of Larimer County, Colorado adopted the 2024 Budget, and;

WHEREAS, the Board of County Commissioners has appropriated sums of money to the various funds and spending agencies for the calendar year commencing on the first day of January, 2024, and ending on the last day of December, 2024, and;

WHEREAS, the Larimer County Assessor has certified a final net assessed valuation of \$8,155,318 for the district for the taxable year 2023;

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

Section 1. That for the purpose of meeting all general operating expenses of EN001 GID1-Imperial Estates during the 2024 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 2023.

Section 2. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2024 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 2023.

Section 3. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of EN001 GID1-Imperial Estates during the 2024 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 2023.

Section 4. That for the purpose of meeting all debt service expenses of EN001 GID1-Imperial Estates during the 2024 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 2023.

Section 5. That for the purpose of meeting all refunds/abateements applicable to EN001 GID1-Imperial Estates during the 2024 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 2023.

ADOPTED THIS 10th day of January, 2024.

By: John Kefalar

Chair Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:



[Signature]
Deputy Clerk to the Board

**EN002 GID2-Pinewood Springs
RESOLUTION TO SET LEVIES**

A RESOLUTION SETTING MILL LEVIES FOR EN002 GID2-Pinewood Springs, LARIMER COUNTY, COLORADO FOR THE 2023 PROPERTY TAX YEAR, FOR TAXES COLLECTED IN THE 2024 CALENDAR YEAR.

WHEREAS, on December 14th, 2023, the Board of County Commissioners, of Larimer County, Colorado adopted the 2024 Budget, and;

WHEREAS, the Board of County Commissioners has appropriated sums of money to the various funds and spending agencies for the calendar year commencing on the first day of January, 2024, and ending on the last day of December, 2024, and;

WHEREAS, the Larimer County Assessor has certified a final net assessed valuation of \$17,067,825 for the district for the taxable year 2023;

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

Section 1. That for the purpose of meeting all general operating expenses of EN002 GID2-Pinewood Springs during the 2024 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 2023.

Section 2. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2024 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 2023.

Section 3. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of EN002 GID2-Pinewood Springs during the 2024 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 2023.

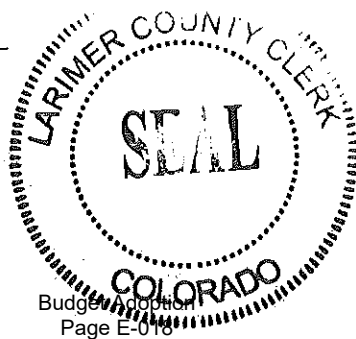
Section 4. That for the purpose of meeting all debt service expenses of EN002 GID2-Pinewood Springs during the 2024 budget year, there is hereby levied a mill levy of 0.000 upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2023.

Section 5. That for the purpose of meeting all refunds/abateements applicable to EN002 GID2-Pinewood Springs during the 2024 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 2023.

ADOPTED THIS 10th day of January, 2024.

By: John Kefalas

Chair Board of County Commissioners
County of Larimer, State of Colorado



ATTEST:
[Signature]
Deputy Clerk to the Board

**EN004 GID4-Carriage Hills
RESOLUTION TO SET LEVIES**

A RESOLUTION SETTING MILL LEVIES FOR EN004 GID4-Carriage Hills, LARIMER COUNTY, COLORADO FOR THE 2023 PROPERTY TAX YEAR, FOR TAXES COLLECTED IN THE 2024 CALENDAR YEAR.

WHEREAS, on December 14th, 2023, the Board of County Commissioners, of Larimer County, Colorado adopted the 2024 Budget, and;

WHEREAS, the Board of County Commissioners has appropriated sums of money to the various funds and spending agencies for the calendar year commencing on the first day of January, 2024, and ending on the last day of December, 2024, and;

WHEREAS, the Larimer County Assessor has certified a final net assessed valuation of \$24,670,398 for the district for the taxable year 2023;

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

Section 1. That for the purpose of meeting all general operating expenses of EN004 GID4-Carriage Hills during the 2024 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 2023.

Section 2. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2024 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 2023.

Section 3. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of EN004 GID4-Carriage Hills during the 2024 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 2023.

Section 4. That for the purpose of meeting all debt service expenses of EN004 GID4-Carriage Hills during the 2024 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 2023.

Section 5. That for the purpose of meeting all refunds/abateements applicable to EN004 GID4-Carriage Hills during the 2024 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 2023.

ADOPTED THIS 10th day of January, 2024.

By: John Defalar

Chair Board of County Commissioners
County of Larimer, State of Colorado



ATTEST: [Signature]
Deputy Clerk to the Board

**EN008 GID8-Namaqua Hills
RESOLUTION TO SET LEVIES**

A RESOLUTION SETTING MILL LEVIES FOR EN008 GID8-Namaqua Hills, LARIMER COUNTY, COLORADO FOR THE 2023 PROPERTY TAX YEAR, FOR TAXES COLLECTED IN THE 2024 CALENDAR YEAR.

WHEREAS, on December 14th, 2023, the Board of County Commissioners, of Larimer County, Colorado adopted the 2024 Budget, and;

WHEREAS, the Board of County Commissioners has appropriated sums of money to the various funds and spending agencies for the calendar year commencing on the first day of January, 2024, and ending on the last day of December, 2024, and;

WHEREAS, the Larimer County Assessor has certified a final net assessed valuation of \$6,467,505 for the district for the taxable year 2023;

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

Section 1. That for the purpose of meeting all general operating expenses of EN008 GID8-Namaqua Hills during the 2024 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 2023.

Section 2. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2024 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 2023.

Section 3. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of EN008 GID8-Namaqua Hills during the 2024 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 2023.

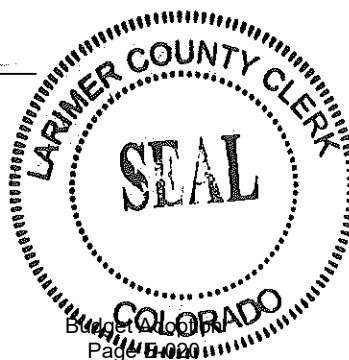
Section 4. That for the purpose of meeting all debt service expenses of EN008 GID8-Namaqua Hills during the 2024 budget year, there is hereby levied a mill levy of 0.000 upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2023.

Section 5. That for the purpose of meeting all refunds/abateements applicable to EN008 GID8-Namaqua Hills during the 2024 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 2023.

ADOPTED THIS 10th day of January, 2024.

By: John Kefalas

Chair Board of County Commissioners
County of Larimer, State of Colorado



ATTEST:

[Signature]
Deputy Clerk to the Board

**EN009 GID1991-1-Arapahoe Pines
RESOLUTION TO SET LEVIES**

A RESOLUTION SETTING MILL LEVIES FOR EN009 GID1991-1-Arapahoe Pines, LARIMER COUNTY, COLORADO FOR THE 2023 PROPERTY TAX YEAR, FOR TAXES COLLECTED IN THE 2024 CALENDAR YEAR.

WHEREAS, on December 14th, 2023, the Board of County Commissioners, of Larimer County, Colorado adopted the 2024 Budget, and;

WHEREAS, the Board of County Commissioners has appropriated sums of money to the various funds and spending agencies for the calendar year commencing on the first day of January, 2024, and ending on the last day of December, 2024, and;

WHEREAS, the Larimer County Assessor has certified a final net assessed valuation of \$696,909 for the district for the taxable year 2023;

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

Section 1. That for the purpose of meeting all general operating expenses of EN009 GID1991-1-Arapahoe Pines during the 2024 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 2023.

Section 2. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2024 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 2023.

Section 3. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of EN009 GID1991-1-Arapahoe Pines during the 2024 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 2023.

Section 4. That for the purpose of meeting all debt service expenses of EN009 GID1991-1-Arapahoe Pines during the 2024 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 2023.

Section 5. That for the purpose of meeting all refunds/abateements applicable to EN009 GID1991-1-Arapahoe Pines during the 2024 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 2023.

ADOPTED THIS 10th day of January, 2024.

By: John Kefalas
Chair Board of County Commissioners
County of Larimer, State of Colorado



ATTEST:
[Signature]
Deputy Clerk to the Board

**EN010 GID10-Homestead Estates
RESOLUTION TO SET LEVIES**

A RESOLUTION SETTING MILL LEVIES FOR EN010 GID10-Homestead Estates, LARIMER COUNTY, COLORADO FOR THE 2023 PROPERTY TAX YEAR, FOR TAXES COLLECTED IN THE 2024 CALENDAR YEAR.

WHEREAS, on December 14th, 2023, the Board of County Commissioners, of Larimer County, Colorado adopted the 2024 Budget, and;

WHEREAS, the Board of County Commissioners has appropriated sums of money to the various funds and spending agencies for the calendar year commencing on the first day of January, 2024, and ending on the last day of December, 2024, and;

WHEREAS, the Larimer County Assessor has certified a final net assessed valuation of \$0 for the district for the taxable year 2023;

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

Section 1. That for the purpose of meeting all general operating expenses of EN010 GID10-Homestead Estates during the 2024 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 2023.

Section 2. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2024 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 2023.

Section 3. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of EN010 GID10-Homestead Estates during the 2024 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 2023.

Section 4. That for the purpose of meeting all debt service expenses of EN010 GID10-Homestead Estates during the 2024 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 2023.

Section 5. That for the purpose of meeting all refunds/abateements applicable to EN010 GID10-Homestead Estates during the 2024 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 2023.

ADOPTED THIS 10th day of January, 2024.

By: John Hefalas

Chair Board of County Commissioners
County of Larimer, State of Colorado



ATTEST:

[Signature]
Deputy Clerk to the Board

**EN011 GID11-Meadowdale Hills
RESOLUTION TO SET LEVIES**

A RESOLUTION SETTING MILL LEVIES FOR EN011 GID11-Meadowdale Hills, LARIMER COUNTY, COLORADO FOR THE 2023 PROPERTY TAX YEAR, FOR TAXES COLLECTED IN THE 2024 CALENDAR YEAR.

WHEREAS, on December 14th, 2023, the Board of County Commissioners, of Larimer County, Colorado adopted the 2024 Budget, and;

WHEREAS, the Board of County Commissioners has appropriated sums of money to the various funds and spending agencies for the calendar year commencing on the first day of January, 2024, and ending on the last day of December, 2024, and;

WHEREAS, the Larimer County Assessor has certified a final net assessed valuation of \$7,166,094 for the district for the taxable year 2023;

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

Section 1. That for the purpose of meeting all general operating expenses of EN011 GID11-Meadowdale Hills during the 2024 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 2023.

Section 2. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2024 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 2023.

Section 3. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of EN011 GID11-Meadowdale Hills during the 2024 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 2023.

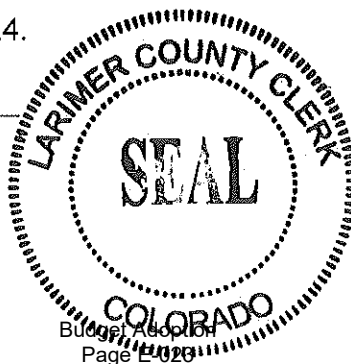
Section 4. That for the purpose of meeting all debt service expenses of EN011 GID11-Meadowdale Hills during the 2024 budget year, there is hereby levied a mill levy of 0.000 upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2023.

Section 5. That for the purpose of meeting all refunds/abateements applicable to EN011 GID11-Meadowdale Hills during the 2024 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 2023.

ADOPTED THIS 10th day of January, 2024.

By: John Kefauver

Chair Board of County Commissioners
County of Larimer, State of Colorado



ATTEST:
[Signature]
Deputy Clerk to the Board

**EN012 GID12-Club Estates
RESOLUTION TO SET LEVIES**

A RESOLUTION SETTING MILL LEVIES FOR EN012 GID12-Club Estates, LARIMER COUNTY, COLORADO FOR THE 2023 PROPERTY TAX YEAR, FOR TAXES COLLECTED IN THE 2024 CALENDAR YEAR.

WHEREAS, on December 14th, 2023, the Board of County Commissioners, of Larimer County, Colorado adopted the 2024 Budget, and;

WHEREAS, the Board of County Commissioners has appropriated sums of money to the various funds and spending agencies for the calendar year commencing on the first day of January, 2024, and ending on the last day of December, 2024, and;

WHEREAS, the Larimer County Assessor has certified a final net assessed valuation of \$1,882,109 for the district for the taxable year 2023;

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

Section 1. That for the purpose of meeting all general operating expenses of EN012 GID12-Club Estates during the 2024 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 2023.

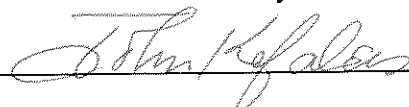
Section 2. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2024 budget year, there is hereby certified a percentage tax credit of 50% upon each dollar of the total property taxes due to the district for the taxable year 2023.

Section 3. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of EN012 GID12-Club Estates during the 2024 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 2023.

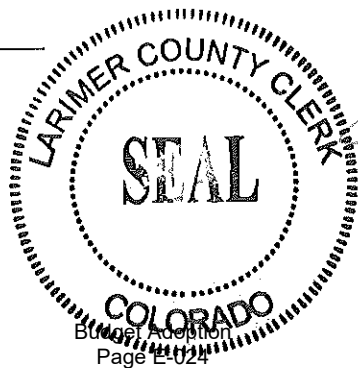
Section 4. That for the purpose of meeting all debt service expenses of EN012 GID12-Club Estates during the 2024 budget year, there is hereby levied a mill levy of 0.000 upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2023.

Section 5. That for the purpose of meeting all refunds/abateements applicable to EN012 GID12-Club Estates during the 2024 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 2023.

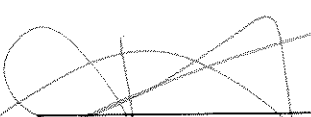
ADOPTED THIS 10th day of January, 2024.

By: 

Chair Board of County Commissioners
County of Larimer, State of Colorado



ATTEST:


Deputy Clerk to the Board

**EN013 GID13A-Red Feather
RESOLUTION TO SET LEVIES**

A RESOLUTION SETTING MILL LEVIES FOR EN013 GID13A-Red Feather, LARIMER COUNTY, COLORADO FOR THE 2023 PROPERTY TAX YEAR, FOR TAXES COLLECTED IN THE 2024 CALENDAR YEAR.

WHEREAS, on December 14th, 2023, the Board of County Commissioners, of Larimer County, Colorado adopted the 2024 Budget, and;

WHEREAS, the Board of County Commissioners has appropriated sums of money to the various funds and spending agencies for the calendar year commencing on the first day of January, 2024, and ending on the last day of December, 2024, and;

WHEREAS, the Larimer County Assessor has certified a final net assessed valuation of \$4,214,912 for the district for the taxable year 2023;

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

Section 1. That for the purpose of meeting all general operating expenses of EN013 GID13A-Red Feather during the 2024 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 2023.

Section 2. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2024 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 2023.

Section 3. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of EN013 GID13A-Red Feather during the 2024 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 2023.

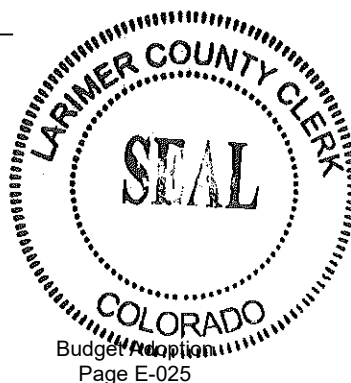
Section 4. That for the purpose of meeting all debt service expenses of EN013 GID13A-Red Feather during the 2024 budget year, there is hereby levied a mill levy of 0.000 upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2023.

Section 5. That for the purpose of meeting all refunds/abateements applicable to EN013 GID13A-Red Feather during the 2024 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 2023.

ADOPTED THIS 10th day of January, 2024.

By: John Kefalas

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 SET LEVIES**

A RESOLUTION SETTING MILL LEVIES FOR EN014 GID14-Little Valley Road, LARIMER COUNTY, COLORADO FOR THE 2023 PROPERTY TAX YEAR, FOR TAXES COLLECTED IN THE 2024 CALENDAR YEAR.

WHEREAS, on December 14th, 2023, the Board of County Commissioners, of Larimer County, Colorado adopted the 2024 Budget, and;

WHEREAS, the Board of County Commissioners has appropriated sums of money to the various funds and spending agencies for the calendar year commencing on the first day of January, 2024, and ending on the last day of December, 2024, and;

WHEREAS, the Larimer County Assessor has certified a final net assessed valuation of \$9,532,412 for the district for the taxable year 2023;

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

Section 1. That for the purpose of meeting all general operating expenses of EN014 GID14-Little Valley Road during the 2024 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 2023.

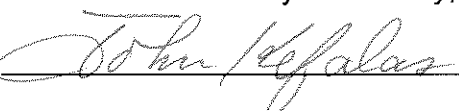
Section 2. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2024 budget year, there is hereby certified a percentage tax credit of 0% upon each dollar of the total property taxes due to the district for the taxable year 2023.

Section 3. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of EN014 GID14-Little Valley Road during the 2024 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 2023.

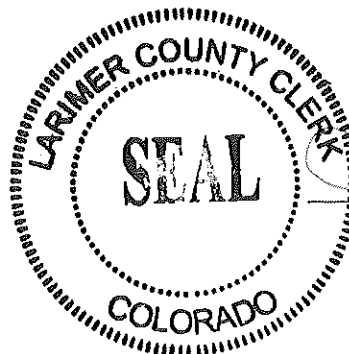
Section 4. That for the purpose of meeting all debt service expenses of EN014 GID14-Little Valley Road during the 2024 budget year, there is hereby levied a mill levy of 0.000 upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2023.

Section 5. That for the purpose of meeting all refunds/abatelements applicable to EN014 GID14-Little Valley Road during the 2024 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 2023.

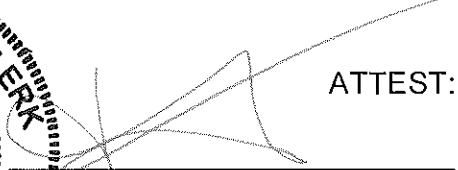
ADOPTED THIS 10th day of January, 2024.

By: 

Chair Board of County Commissioners
County of Larimer, State of Colorado



ATTEST:


Deputy Clerk to the Board

**EN016 GID16-Kitchell Subdivision
RESOLUTION TO SET LEVIES**

A RESOLUTION SETTING MILL LEVIES FOR EN016 GID16-Kitchell Subdivision, LARIMER COUNTY, COLORADO FOR THE 2023 PROPERTY TAX YEAR, FOR TAXES COLLECTED IN THE 2024 CALENDAR YEAR.

WHEREAS, on December 14th, 2023, the Board of County Commissioners, of Larimer County, Colorado adopted the 2024 Budget, and;

WHEREAS, the Board of County Commissioners has appropriated sums of money to the various funds and spending agencies for the calendar year commencing on the first day of January, 2024, and ending on the last day of December, 2024, and;

WHEREAS, the Larimer County Assessor has certified a final net assessed valuation of \$1,153,896 for the district for the taxable year 2023;

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

Section 1. That for the purpose of meeting all general operating expenses of EN016 GID16-Kitchell Subdivision during the 2024 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 2023.

Section 2. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2024 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 2023.

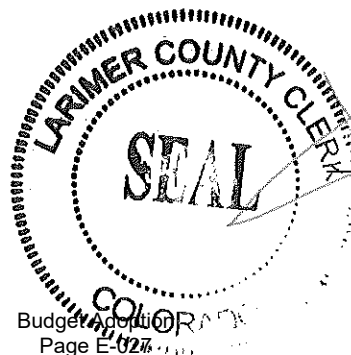
Section 3. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of EN016 GID16-Kitchell Subdivision during the 2024 budget year, there is hereby levied a temporary mill levy reduction (CRS 39-5-121 (SB 93-255)) of 0.000 mills upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2023.

Section 4. That for the purpose of meeting all debt service expenses of EN016 GID16-Kitchell Subdivision during the 2024 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 2023.

Section 5. That for the purpose of meeting all refunds/abateements applicable to EN016 GID16-Kitchell Subdivision during the 2024 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 2023.

ADOPTED THIS 10th day of January, 2024.

By: John Kefalas
Chair Board of County Commissioners
County of Larimer, State of Colorado



ATTEST:

[Signature]
Deputy Clerk to the Board

**EN017 GID17-Country Meadows
RESOLUTION TO SET LEVIES**

A RESOLUTION SETTING MILL LEVIES FOR EN017 GID17-Country Meadows, LARIMER COUNTY, COLORADO FOR THE 2023 PROPERTY TAX YEAR, FOR TAXES COLLECTED IN THE 2024 CALENDAR YEAR.

WHEREAS, on December 14th, 2023, the Board of County Commissioners, of Larimer County, Colorado adopted the 2024 Budget, and;

WHEREAS, the Board of County Commissioners has appropriated sums of money to the various funds and spending agencies for the calendar year commencing on the first day of January, 2024, and ending on the last day of December, 2024, and;

WHEREAS, the Larimer County Assessor has certified a final net assessed valuation of \$4,761,346 for the district for the taxable year 2023;

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

Section 1. That for the purpose of meeting all general operating expenses of EN017 GID17-Country Meadows during the 2024 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 2023.

Section 2. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2024 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 2023.

Section 3. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of EN017 GID17-Country Meadows during the 2024 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 2023.

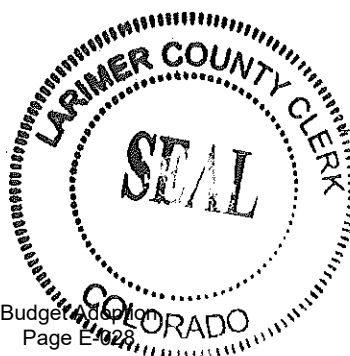
Section 4. That for the purpose of meeting all debt service expenses of EN017 GID17-Country Meadows during the 2024 budget year, there is hereby levied a mill levy of 0.000 upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2023.

Section 5. That for the purpose of meeting all refunds/abateements applicable to EN017 GID17-Country Meadows during the 2024 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 2023.

ADOPTED THIS 10th day of January, 2024.

By: John Kafalas

Chair Board of County Commissioners
County of Larimer, State of Colorado



ATTEST:
[Signature]
Deputy Clerk to the Board

**EN018 GID18-Venner Ranch
RESOLUTION TO SET LEVIES**

A RESOLUTION SETTING MILL LEVIES FOR EN018 GID18-Venner Ranch, LARIMER COUNTY, COLORADO FOR THE 2023 PROPERTY TAX YEAR, FOR TAXES COLLECTED IN THE 2024 CALENDAR YEAR.

WHEREAS, on December 14th, 2023, the Board of County Commissioners, of Larimer County, Colorado adopted the 2024 Budget, and;

WHEREAS, the Board of County Commissioners has appropriated sums of money to the various funds and spending agencies for the calendar year commencing on the first day of January, 2024, and ending on the last day of December, 2024, and;

WHEREAS, the Larimer County Assessor has certified a final net assessed valuation of \$2,892,771 for the district for the taxable year 2023;

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

Section 1. That for the purpose of meeting all general operating expenses of EN018 GID18-Venner Ranch during the 2024 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 2023.

Section 2. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2024 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 2023.

Section 3. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of EN018 GID18-Venner Ranch during the 2024 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 2023.

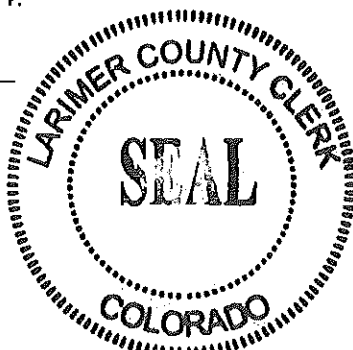
Section 4. That for the purpose of meeting all debt service expenses of EN018 GID18-Venner Ranch during the 2024 budget year, there is hereby levied a mill levy of 0.000 upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2023.

Section 5. That for the purpose of meeting all refunds/abatelements applicable to EN018 GID18-Venner Ranch during the 2024 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 2023.

ADOPTED THIS 10th day of January, 2024.

By: John Kefalas

Chair Board of County Commissioners
County of Larimer, State of Colorado



ATTEST:
[Signature]
Deputy Clerk to the Board

**EN019 PID19-Highland Hills
RESOLUTION TO SET LEVIES**

A RESOLUTION SETTING MILL LEVIES FOR EN019 PID19-Highland Hills, LARIMER COUNTY, COLORADO FOR THE 2023 PROPERTY TAX YEAR, FOR TAXES COLLECTED IN THE 2024 CALENDAR YEAR.

WHEREAS, on December 14th, 2023, the Board of County Commissioners, of Larimer County, Colorado adopted the 2024 Budget, and;

WHEREAS, the Board of County Commissioners has appropriated sums of money to the various funds and spending agencies for the calendar year commencing on the first day of January, 2024, and ending on the last day of December, 2024, and;

WHEREAS, the Larimer County Assessor has certified a final net assessed valuation of \$8,910,428 for the district for the taxable year 2023;

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

Section 1. That for the purpose of meeting all general operating expenses of EN019 PID19-Highland Hills during the 2024 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 2023.

Section 2. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2024 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 2023.

Section 3. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of EN019 PID19-Highland Hills during the 2024 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 2023.

Section 4. That for the purpose of meeting all debt service expenses of EN019 PID19-Highland Hills during the 2024 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 2023.

Section 5. That for the purpose of meeting all refunds/abateements applicable to EN019 PID19-Highland Hills during the 2024 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 2023.

ADOPTED THIS 10th day of January, 2024.

By: John Kefalas

Chair Board of County Commissioners
County of Larimer, State of Colorado



Budget Adoption
Page E-030

ATTEST:

[Signature]
Deputy Clerk to the Board

**EN020 PID20-Ptarmigan
RESOLUTION TO SET LEVIES**

A RESOLUTION SETTING MILL LEVIES FOR EN020 PID20-Ptarmigan, LARIMER COUNTY, COLORADO FOR THE 2023 PROPERTY TAX YEAR, FOR TAXES COLLECTED IN THE 2024 CALENDAR YEAR.

WHEREAS, on December 14th, 2023, the Board of County Commissioners, of Larimer County, Colorado adopted the 2024 Budget, and;

WHEREAS, the Board of County Commissioners has appropriated sums of money to the various funds and spending agencies for the calendar year commencing on the first day of January, 2024, and ending on the last day of December, 2024, and;

WHEREAS, the Larimer County Assessor has certified a final net assessed valuation of \$18,978,536 for the district for the taxable year 2023;

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

Section 1. That for the purpose of meeting all general operating expenses of EN020 PID20-Ptarmigan during the 2024 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 2023.

Section 2. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2024 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 2023.

Section 3. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of EN020 PID20-Ptarmigan during the 2024 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 2023.

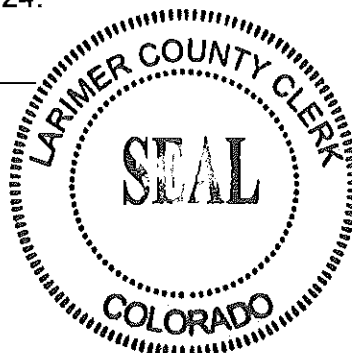
Section 4. That for the purpose of meeting all debt service expenses of EN020 PID20-Ptarmigan during the 2024 budget year, there is hereby levied a mill levy of 0.000 upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2023.

Section 5. That for the purpose of meeting all refunds/abatelements applicable to EN020 PID20-Ptarmigan during the 2024 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 2023.

ADOPTED THIS 10th day of January, 2024.

By: _____

Chair Board of County Commissioners
County of Larimer, State of Colorado



Budget Adoption
Page E-031

ATTEST:

Deputy Clerk to the Board

**EN021 PID21-Solar Ridge
RESOLUTION TO SET LEVIES**

A RESOLUTION SETTING MILL LEVIES FOR EN021 PID21-Solar Ridge, LARIMER COUNTY, COLORADO FOR THE 2023 PROPERTY TAX YEAR, FOR TAXES COLLECTED IN THE 2024 CALENDAR YEAR.

WHEREAS, on December 14th, 2023, the Board of County Commissioners, of Larimer County, Colorado adopted the 2024 Budget, and;

WHEREAS, the Board of County Commissioners has appropriated sums of money to the various funds and spending agencies for the calendar year commencing on the first day of January, 2024, and ending on the last day of December, 2024, and;

WHEREAS, the Larimer County Assessor has certified a final net assessed valuation of \$3,848,139 for the district for the taxable year 2023;

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

Section 1. That for the purpose of meeting all general operating expenses of EN021 PID21-Solar Ridge during the 2024 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 2023.

Section 2. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2024 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 2023.

Section 3. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of EN021 PID21-Solar Ridge during the 2024 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 2023.

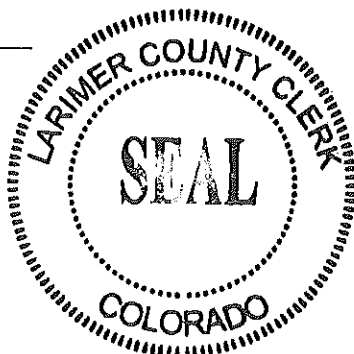
Section 4. That for the purpose of meeting all debt service expenses of EN021 PID21-Solar Ridge during the 2024 budget year, there is hereby levied a mill levy of 0.000 upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2023.

Section 5. That for the purpose of meeting all refunds/abateements applicable to EN021 PID21-Solar Ridge during the 2024 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 2023.

ADOPTED THIS 10th day of January, 2024.

By: John Kefalas

Chair Board of County Commissioners
County of Larimer, State of Colorado



Budget Adoption
Page E-032

ATTEST:

[Signature]
Deputy Clerk to the Board

**EN022 PID22-Saddleback
RESOLUTION TO SET LEVIES**

A RESOLUTION SETTING MILL LEVIES FOR EN022 PID22-Saddleback, LARIMER COUNTY, COLORADO FOR THE 2023 PROPERTY TAX YEAR, FOR TAXES COLLECTED IN THE 2024 CALENDAR YEAR.

WHEREAS, on December 14th, 2023, the Board of County Commissioners, of Larimer County, Colorado adopted the 2024 Budget, and;

WHEREAS, the Board of County Commissioners has appropriated sums of money to the various funds and spending agencies for the calendar year commencing on the first day of January, 2024, and ending on the last day of December, 2024, and;

WHEREAS, the Larimer County Assessor has certified a final net assessed valuation of \$1,315,860 for the district for the taxable year 2023;

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

Section 1. That for the purpose of meeting all general operating expenses of EN022 PID22-Saddleback during the 2024 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 2023.

Section 2. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2024 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 2023.

Section 3. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of EN022 PID22-Saddleback during the 2024 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 2023.

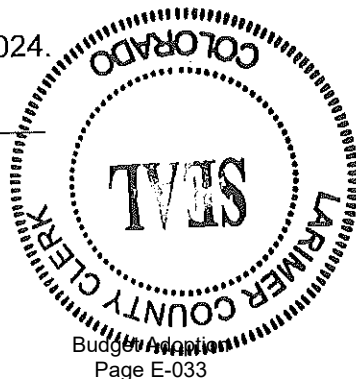
Section 4. That for the purpose of meeting all debt service expenses of EN022 PID22-Saddleback during the 2024 budget year, there is hereby levied a mill levy of 0.000 upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2023.

Section 5. That for the purpose of meeting all refunds/abateements applicable to EN022 PID22-Saddleback during the 2024 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 2023.

ADOPTED THIS 10th day of January, 2024.

By: John Kafalas

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 SET LEVIES**

A RESOLUTION SETTING MILL LEVIES FOR EN023 PID23-Eagle Rock Ranches, LARIMER COUNTY, COLORADO FOR THE 2023 PROPERTY TAX YEAR, FOR TAXES COLLECTED IN THE 2024 CALENDAR YEAR.

WHEREAS, on December 14th, 2023, the Board of County Commissioners, of Larimer County, Colorado adopted the 2024 Budget, and;

WHEREAS, the Board of County Commissioners has appropriated sums of money to the various funds and spending agencies for the calendar year commencing on the first day of January, 2024, and ending on the last day of December, 2024, and;

WHEREAS, the Larimer County Assessor has certified a final net assessed valuation of \$1,226,311 for the district for the taxable year 2023;

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

Section 1. That for the purpose of meeting all general operating expenses of EN023 PID23-Eagle Rock Ranches during the 2024 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 2023.

Section 2. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2024 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 2023.

Section 3. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of EN023 PID23-Eagle Rock Ranches during the 2024 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 2023.

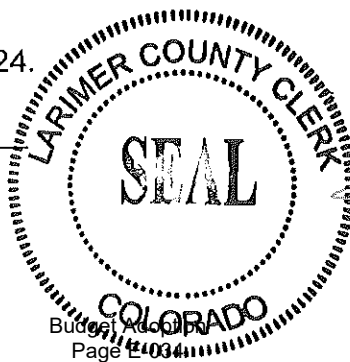
Section 4. That for the purpose of meeting all debt service expenses of EN023 PID23-Eagle Rock Ranches during the 2024 budget year, there is hereby levied a mill levy of 0.000 upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2023.

Section 5. That for the purpose of meeting all refunds/abatelements applicable to EN023 PID23-Eagle Rock Ranches during the 2024 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 2023.

ADOPTED THIS 10th day of January, 2024.

By: _____

Chair Board of County Commissioners
County of Larimer, State of Colorado



ATTEST: _____

Deputy Clerk to the Board

**EN024 PID24-Westridge
RESOLUTION TO SET LEVIES**

A RESOLUTION SETTING MILL LEVIES FOR EN024 PID24-Westridge, LARIMER COUNTY, COLORADO FOR THE 2023 PROPERTY TAX YEAR, FOR TAXES COLLECTED IN THE 2024 CALENDAR YEAR.

WHEREAS, on December 14th, 2023, the Board of County Commissioners, of Larimer County, Colorado adopted the 2024 Budget, and;

WHEREAS, the Board of County Commissioners has appropriated sums of money to the various funds and spending agencies for the calendar year commencing on the first day of January, 2024, and ending on the last day of December, 2024, and;

WHEREAS, the Larimer County Assessor has certified a final net assessed valuation of \$4,224,523 for the district for the taxable year 2023;

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

Section 1. That for the purpose of meeting all general operating expenses of EN024 PID24-Westridge during the 2024 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 2023.

Section 2. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2024 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 2023.

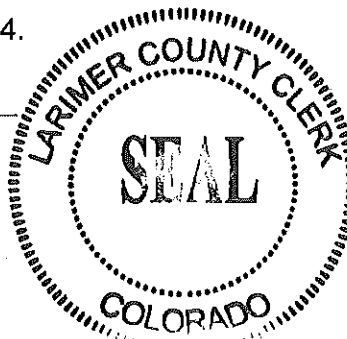
Section 3. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of EN024 PID24-Westridge during the 2024 budget year, there is hereby levied a temporary mill levy reduction (CRS 39-5-121 (SB 93-255)) of 0.000 mills upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2023.

Section 4. That for the purpose of meeting all debt service expenses of EN024 PID24-Westridge during the 2024 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 2023.

Section 5. That for the purpose of meeting all refunds/abateements applicable to EN024 PID24-Westridge during the 2024 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 2023.

ADOPTED THIS 10th day of January, 2024.

By: John Kefalas
Chair Board of County Commissioners
County of Larimer, State of Colorado



Budget Adoption
Page E-035

ATTEST:
[Signature]
Deputy Clerk to the Board

**EN025 PID25-Estes Park Estates
RESOLUTION TO SET LEVIES**

A RESOLUTION SETTING MILL LEVIES FOR EN025 PID25-Estes Park Estates, LARIMER COUNTY, COLORADO FOR THE 2023 PROPERTY TAX YEAR, FOR TAXES COLLECTED IN THE 2024 CALENDAR YEAR.

WHEREAS, on December 14th, 2023, the Board of County Commissioners, of Larimer County, Colorado adopted the 2024 Budget, and;

WHEREAS, the Board of County Commissioners has appropriated sums of money to the various funds and spending agencies for the calendar year commencing on the first day of January, 2024, and ending on the last day of December, 2024, and;

WHEREAS, the Larimer County Assessor has certified a final net assessed valuation of \$2,554,332 for the district for the taxable year 2023;

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

Section 1. That for the purpose of meeting all general operating expenses of EN025 PID25-Estes Park Estates during the 2024 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 2023.

Section 2. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2024 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 2023.

Section 3. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of EN025 PID25-Estes Park Estates during the 2024 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 2023.

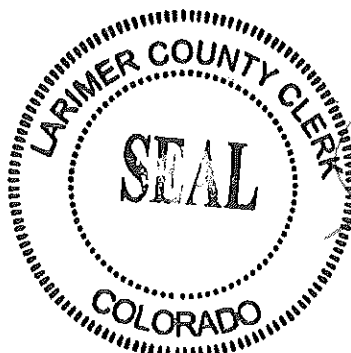
Section 4. That for the purpose of meeting all debt service expenses of EN025 PID25-Estes Park Estates during the 2024 budget year, there is hereby levied a mill levy of 0.000 upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2023.

Section 5. That for the purpose of meeting all refunds/abatelements applicable to EN025 PID25-Estes Park Estates during the 2024 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 2023.

ADOPTED THIS 10th day of January, 2024.

By: John Kefalas

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 SET LEVIES**

A RESOLUTION SETTING MILL LEVIES FOR EN026 PID26-Eagle Ranch Estates, LARIMER COUNTY, COLORADO FOR THE 2023 PROPERTY TAX YEAR, FOR TAXES COLLECTED IN THE 2024 CALENDAR YEAR.

WHEREAS, on December 14th, 2023, the Board of County Commissioners, of Larimer County, Colorado adopted the 2024 Budget, and;

WHEREAS, the Board of County Commissioners has appropriated sums of money to the various funds and spending agencies for the calendar year commencing on the first day of January, 2024, and ending on the last day of December, 2024, and;

WHEREAS, the Larimer County Assessor has certified a final net assessed valuation of \$11,098,668 for the district for the taxable year 2023;

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

Section 1. That for the purpose of meeting all general operating expenses of EN026 PID26-Eagle Ranch Estates during the 2024 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 2023.

Section 2. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2024 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 2023.

Section 3. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of EN026 PID26-Eagle Ranch Estates during the 2024 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 2023.

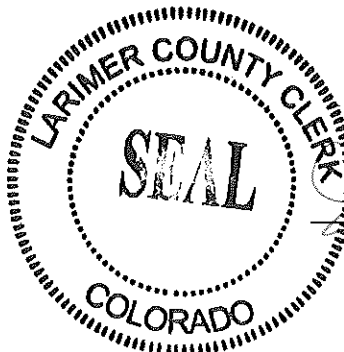
Section 4. That for the purpose of meeting all debt service expenses of EN026 PID26-Eagle Ranch Estates during the 2024 budget year, there is hereby levied a mill levy of 0.000 upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2023.

Section 5. That for the purpose of meeting all refunds/abateements applicable to EN026 PID26-Eagle Ranch Estates during the 2024 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 2023.

ADOPTED THIS 10th day of January, 2024.

By: John Kafalas

Chair Board of County Commissioners
County of Larimer, State of Colorado



ATTEST:

[Signature]
Deputy Clerk to the Board

**EN027 PID27-Crown Point
RESOLUTION TO SET LEVIES**

A RESOLUTION SETTING MILL LEVIES FOR EN027 PID27-Crown Point, LARIMER COUNTY, COLORADO FOR THE 2023 PROPERTY TAX YEAR, FOR TAXES COLLECTED IN THE 2024 CALENDAR YEAR.

WHEREAS, on December 14th, 2023, the Board of County Commissioners, of Larimer County, Colorado adopted the 2024 Budget, and;

WHEREAS, the Board of County Commissioners has appropriated sums of money to the various funds and spending agencies for the calendar year commencing on the first day of January, 2024, and ending on the last day of December, 2024, and;

WHEREAS, the Larimer County Assessor has certified a final net assessed valuation of \$853,120 for the district for the taxable year 2023;

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

Section 1. That for the purpose of meeting all general operating expenses of EN027 PID27-Crown Point during the 2024 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 2023.

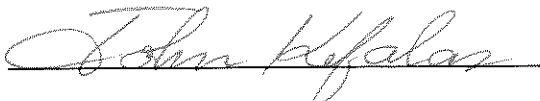
Section 2. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2024 budget year, there is hereby certified a percentage tax credit of 74% upon each dollar of the total property taxes due to the district for the taxable year 2023.

Section 3. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of EN027 PID27-Crown Point during the 2024 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 2023.

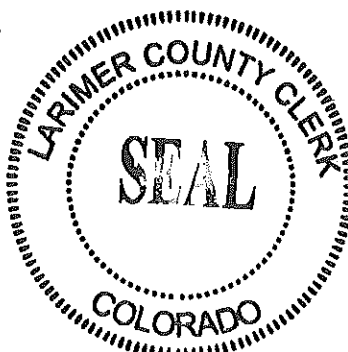
Section 4. That for the purpose of meeting all debt service expenses of EN027 PID27-Crown Point during the 2024 budget year, there is hereby levied a mill levy of 0.000 upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2023.

Section 5. That for the purpose of meeting all refunds/abatelements applicable to EN027 PID27-Crown Point during the 2024 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 2023.

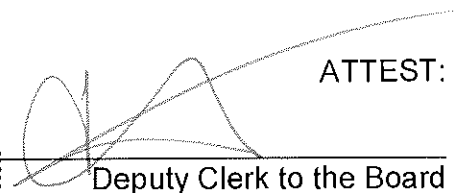
ADOPTED THIS 10th day of January, 2024.

By: 

Chair Board of County Commissioners
County of Larimer, State of Colorado



Budget Adoption
Page E-038

ATTEST:

Deputy Clerk to the Board

**EN028 PID28-Trotwood
RESOLUTION TO SET LEVIES**

A RESOLUTION SETTING MILL LEVIES FOR EN028 PID28-Trotwood, LARIMER COUNTY, COLORADO FOR THE 2023 PROPERTY TAX YEAR, FOR TAXES COLLECTED IN THE 2024 CALENDAR YEAR.

WHEREAS, on December 14th, 2023, the Board of County Commissioners, of Larimer County, Colorado adopted the 2024 Budget, and;

WHEREAS, the Board of County Commissioners has appropriated sums of money to the various funds and spending agencies for the calendar year commencing on the first day of January, 2024, and ending on the last day of December, 2024, and;

WHEREAS, the Larimer County Assessor has certified a final net assessed valuation of \$1,329,244 for the district for the taxable year 2023;

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

Section 1. That for the purpose of meeting all general operating expenses of EN028 PID28-Trotwood during the 2024 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 2023.

Section 2. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2024 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 2023.

Section 3. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of EN028 PID28-Trotwood during the 2024 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 2023.

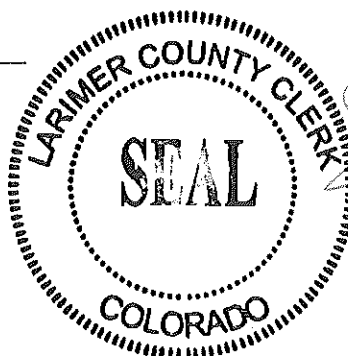
Section 4. That for the purpose of meeting all debt service expenses of EN028 PID28-Trotwood during the 2024 budget year, there is hereby levied a mill levy of 0.000 upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2023.

Section 5. That for the purpose of meeting all refunds/abateements applicable to EN028 PID28-Trotwood during the 2024 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 2023.

ADOPTED THIS 10th day of January, 2024.

By: 

Chair Board of County Commissioners
County of Larimer, State of Colorado



ATTEST:


Deputy Clerk to the Board

**EN029 PID29-Vine Drive
RESOLUTION TO SET LEVIES**

A RESOLUTION SETTING MILL LEVIES FOR EN029 PID29-Vine Drive, LARIMER COUNTY, COLORADO FOR THE 2023 PROPERTY TAX YEAR, FOR TAXES COLLECTED IN THE 2024 CALENDAR YEAR.

WHEREAS, on December 14th, 2023, the Board of County Commissioners, of Larimer County, Colorado adopted the 2024 Budget, and;

WHEREAS, the Board of County Commissioners has appropriated sums of money to the various funds and spending agencies for the calendar year commencing on the first day of January, 2024, and ending on the last day of December, 2024, and;

WHEREAS, the Larimer County Assessor has certified a final net assessed valuation of \$1,243,124 for the district for the taxable year 2023;

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

Section 1. That for the purpose of meeting all general operating expenses of EN029 PID29-Vine Drive during the 2024 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 2023.

Section 2. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2024 budget year, there is hereby certified a percentage tax credit of 36% upon each dollar of the total property taxes due to the district for the taxable year 2023.

Section 3. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of EN029 PID29-Vine Drive during the 2024 budget year, there is hereby levied a temporary mill levy reduction (CRS 39-5-121 (SB 93-255)) of -5.541 mills upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2023.

Section 4. That for the purpose of meeting all debt service expenses of EN029 PID29-Vine Drive during the 2024 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 2023.

Section 5. That for the purpose of meeting all refunds/abateements applicable to EN029 PID29-Vine Drive during the 2024 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 2023.

ADOPTED THIS 10th day of January, 2024.

By: _____

Chair Board of County Commissioners
County of Larimer, State of Colorado



ATTEST:

Deputy Clerk to the Board

**EN030 PID30-Poudre Overlook
RESOLUTION TO SET LEVIES**

A RESOLUTION SETTING MILL LEVIES FOR EN030 PID30-Poudre Overlook, LARIMER COUNTY, COLORADO FOR THE 2023 PROPERTY TAX YEAR, FOR TAXES COLLECTED IN THE 2024 CALENDAR YEAR.

WHEREAS, on December 14th, 2023, the Board of County Commissioners, of Larimer County, Colorado adopted the 2024 Budget, and;

WHEREAS, the Board of County Commissioners has appropriated sums of money to the various funds and spending agencies for the calendar year commencing on the first day of January, 2024, and ending on the last day of December, 2024, and;

WHEREAS, the Larimer County Assessor has certified a final net assessed valuation of \$4,141,327 for the district for the taxable year 2023;

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

Section 1. That for the purpose of meeting all general operating expenses of EN030 PID30-Poudre Overlook during the 2024 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 2023.

Section 2. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2024 budget year, there is hereby certified a percentage tax credit of 22% upon each dollar of the total property taxes due to the district for the taxable year 2023.

Section 3. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of EN030 PID30-Poudre Overlook during the 2024 budget year, there is hereby levied a temporary mill levy reduction (CRS 39-5-121 (SB 93-255)) of -2.799 mills upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2023.

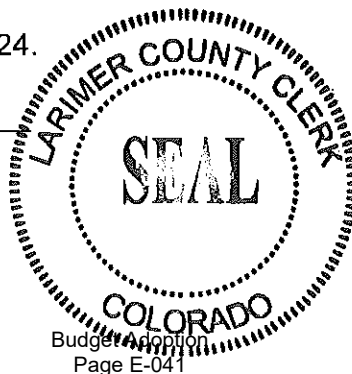
Section 4. That for the purpose of meeting all debt service expenses of EN030 PID30-Poudre Overlook during the 2024 budget year, there is hereby levied a mill levy of 0.000 upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2023.

Section 5. That for the purpose of meeting all refunds/abateements applicable to EN030 PID30-Poudre Overlook during the 2024 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 2023.

ADOPTED THIS 10th day of January, 2024.

By: John Kefalar

Chair Board of County Commissioners
County of Larimer, State of Colorado



ATTEST:
[Signature]
Deputy Clerk to the Board

**EN031 PID31-Foothills Shadow
RESOLUTION TO SET LEVIES**

A RESOLUTION SETTING MILL LEVIES FOR EN031 PID31-Foothills Shadow, LARIMER COUNTY, COLORADO FOR THE 2023 PROPERTY TAX YEAR, FOR TAXES COLLECTED IN THE 2024 CALENDAR YEAR.

WHEREAS, on December 14th, 2023, the Board of County Commissioners, of Larimer County, Colorado adopted the 2024 Budget, and;

WHEREAS, the Board of County Commissioners has appropriated sums of money to the various funds and spending agencies for the calendar year commencing on the first day of January, 2024, and ending on the last day of December, 2024, and;

WHEREAS, the Larimer County Assessor has certified a final net assessed valuation of \$1,016,762 for the district for the taxable year 2023;

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

Section 1. That for the purpose of meeting all general operating expenses of EN031 PID31-Foothills Shadow during the 2024 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 2023.

Section 2. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2024 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 2023.

Section 3. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of EN031 PID31-Foothills Shadow during the 2024 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 2023.

Section 4. That for the purpose of meeting all debt service expenses of EN031 PID31-Foothills Shadow during the 2024 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 2023.

Section 5. That for the purpose of meeting all refunds/abateements applicable to EN031 PID31-Foothills Shadow during the 2024 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 2023.

ADOPTED THIS 10th day of January, 2024.

By: John Kefalas

Chair Board of County Commissioners
County of Larimer, State of Colorado



[Signature] ATTEST:
Deputy Clerk to the Board

**EN032 PID32-Charles Heights
RESOLUTION TO SET LEVIES**

A RESOLUTION SETTING MILL LEVIES FOR EN032 PID32-Charles Heights, LARIMER COUNTY, COLORADO FOR THE 2023 PROPERTY TAX YEAR, FOR TAXES COLLECTED IN THE 2024 CALENDAR YEAR.

WHEREAS, on December 14th, 2023, the Board of County Commissioners, of Larimer County, Colorado adopted the 2024 Budget, and;

WHEREAS, the Board of County Commissioners has appropriated sums of money to the various funds and spending agencies for the calendar year commencing on the first day of January, 2024, and ending on the last day of December, 2024, and;

WHEREAS, the Larimer County Assessor has certified a final net assessed valuation of \$2,683,924 for the district for the taxable year 2023;

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

Section 1. That for the purpose of meeting all general operating expenses of EN032 PID32-Charles Heights during the 2024 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 2023.

Section 2. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2024 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 2023.

Section 3. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of EN032 PID32-Charles Heights during the 2024 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 2023.

Section 4. That for the purpose of meeting all debt service expenses of EN032 PID32-Charles Heights during the 2024 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 2023.

Section 5. That for the purpose of meeting all refunds/abateements applicable to EN032 PID32-Charles Heights during the 2024 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 2023.

ADOPTED THIS 10th day of January, 2024.

By: John Kefalas

Chair Board of County Commissioners
County of Larimer, State of Colorado



ATTEST:

[Signature]
Deputy Clerk to the Board

**EN033 PID33-Prairie Trails
RESOLUTION TO SET LEVIES**

A RESOLUTION SETTING MILL LEVIES FOR EN033 PID33-Prairie Trails, LARIMER COUNTY, COLORADO FOR THE 2023 PROPERTY TAX YEAR, FOR TAXES COLLECTED IN THE 2024 CALENDAR YEAR.

WHEREAS, on December 14th, 2023, the Board of County Commissioners, of Larimer County, Colorado adopted the 2024 Budget, and;

WHEREAS, the Board of County Commissioners has appropriated sums of money to the various funds and spending agencies for the calendar year commencing on the first day of January, 2024, and ending on the last day of December, 2024, and;

WHEREAS, the Larimer County Assessor has certified a final net assessed valuation of \$3,273,630 for the district for the taxable year 2023;

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

Section 1. That for the purpose of meeting all general operating expenses of EN033 PID33-Prairie Trails during the 2024 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 2023.

Section 2. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2024 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 2023.

Section 3. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of EN033 PID33-Prairie Trails during the 2024 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 2023.

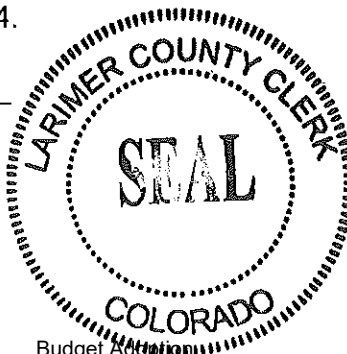
Section 4. That for the purpose of meeting all debt service expenses of EN033 PID33-Prairie Trails during the 2024 budget year, there is hereby levied a mill levy of 0.000 upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2023.

Section 5. That for the purpose of meeting all refunds/abateements applicable to EN033 PID33-Prairie Trails during the 2024 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 2023.

ADOPTED THIS 10th day of January, 2024.

By: _____

Chair Board of County Commissioners
County of Larimer, State of Colorado



Budget Adoption
Page E-044

ATTEST: _____

Deputy Clerk to the Board

**EN034 PID34-Mountain Range Shadows
RESOLUTION TO SET LEVIES**

A RESOLUTION SETTING MILL LEVIES FOR EN034 PID34-Mountain Range Shadows, LARIMER COUNTY, COLORADO FOR THE 2023 PROPERTY TAX YEAR, FOR TAXES COLLECTED IN THE 2024 CALENDAR YEAR.

WHEREAS, on December 14th, 2023, the Board of County Commissioners, of Larimer County, Colorado adopted the 2024 Budget, and;

WHEREAS, the Board of County Commissioners has appropriated sums of money to the various funds and spending agencies for the calendar year commencing on the first day of January, 2024, and ending on the last day of December, 2024, and;

WHEREAS, the Larimer County Assessor has certified a final net assessed valuation of \$5,394,145 for the district for the taxable year 2023;

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

Section 1. That for the purpose of meeting all general operating expenses of EN034 PID34-Mountain Range Shadows during the 2024 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 2023.

Section 2. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2024 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 2023.

Section 3. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of EN034 PID34-Mountain Range Shadows during the 2024 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 2023.

Section 4. That for the purpose of meeting all debt service expenses of EN034 PID34-Mountain Range Shadows during the 2024 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 2023.

Section 5. That for the purpose of meeting all refunds/abateements applicable to EN034 PID34-Mountain Range Shadows during the 2024 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 2023.

ADOPTED THIS 10th day of January, 2024.

By: John Kefalas
Chair Board of County Commissioners
County of Larimer, State of Colorado



ATTEST:

[Signature]
Deputy Clerk to the Board

**EN035 PID35-Bruns
RESOLUTION TO SET LEVIES**

A RESOLUTION SETTING MILL LEVIES FOR EN035 PID35-Bruns, LARIMER COUNTY, COLORADO FOR THE 2023 PROPERTY TAX YEAR, FOR TAXES COLLECTED IN THE 2024 CALENDAR YEAR.

WHEREAS, on December 14th, 2023, the Board of County Commissioners, of Larimer County, Colorado adopted the 2024 Budget, and;

WHEREAS, the Board of County Commissioners has appropriated sums of money to the various funds and spending agencies for the calendar year commencing on the first day of January, 2024, and ending on the last day of December, 2024, and;

WHEREAS, the Larimer County Assessor has certified a final net assessed valuation of \$1,543,408 for the district for the taxable year 2023;

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

Section 1. That for the purpose of meeting all general operating expenses of EN035 PID35-Bruns during the 2024 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 2023.

Section 2. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2024 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 2023.

Section 3. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of EN035 PID35-Bruns during the 2024 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 2023.

Section 4. That for the purpose of meeting all debt service expenses of EN035 PID35-Bruns during the 2024 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 2023.

Section 5. That for the purpose of meeting all refunds/abateements applicable to EN035 PID35-Bruns during the 2024 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 2023.

ADOPTED THIS 10th day of January, 2024.

By: John Kefalar

Chair Board of County Commissioners
County of Larimer, State of Colorado



ATTEST:

[Signature]
Deputy Clerk to the Board

**EN036 PID36-Bonnell West
RESOLUTION TO SET LEVIES**

A RESOLUTION SETTING MILL LEVIES FOR EN036 PID36-Bonnell West, LARIMER COUNTY, COLORADO FOR THE 2023 PROPERTY TAX YEAR, FOR TAXES COLLECTED IN THE 2024 CALENDAR YEAR.

WHEREAS, on December 14th, 2023, the Board of County Commissioners, of Larimer County, Colorado adopted the 2024 Budget, and;

WHEREAS, the Board of County Commissioners has appropriated sums of money to the various funds and spending agencies for the calendar year commencing on the first day of January, 2024, and ending on the last day of December, 2024, and;

WHEREAS, the Larimer County Assessor has certified a final net assessed valuation of \$7,796,614 for the district for the taxable year 2023;

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

Section 1. That for the purpose of meeting all general operating expenses of EN036 PID36-Bonnell West during the 2024 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 2023.

Section 2. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2024 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 2023.

Section 3. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of EN036 PID36-Bonnell West during the 2024 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 2023.

Section 4. That for the purpose of meeting all debt service expenses of EN036 PID36-Bonnell West during the 2024 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 2023.

Section 5. That for the purpose of meeting all refunds/abatelements applicable to EN036 PID36-Bonnell West during the 2024 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 2023.

ADOPTED THIS 10th day of January, 2024.

By: John Kefalas

Chair Board of County Commissioners
County of Larimer, State of Colorado



ATTEST:

[Signature]
Deputy Clerk to the Board

**EN037 PID37-Terry Cove
RESOLUTION TO SET LEVIES**

A RESOLUTION SETTING MILL LEVIES FOR EN037 PID37-Terry Cove, LARIMER COUNTY, COLORADO FOR THE 2023 PROPERTY TAX YEAR, FOR TAXES COLLECTED IN THE 2024 CALENDAR YEAR.

WHEREAS, on December 14th, 2023, the Board of County Commissioners, of Larimer County, Colorado adopted the 2024 Budget, and;

WHEREAS, the Board of County Commissioners has appropriated sums of money to the various funds and spending agencies for the calendar year commencing on the first day of January, 2024, and ending on the last day of December, 2024, and;

WHEREAS, the Larimer County Assessor has certified a final net assessed valuation of \$1,525,234 for the district for the taxable year 2023;

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

Section 1. That for the purpose of meeting all general operating expenses of EN037 PID37-Terry Cove during the 2024 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 2023.

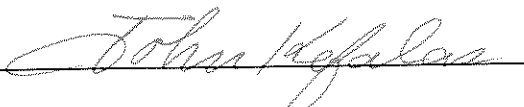
Section 2. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2024 budget year, there is hereby certified a percentage tax credit of 17% upon each dollar of the total property taxes due to the district for the taxable year 2023.

Section 3. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of EN037 PID37-Terry Cove during the 2024 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 2023.

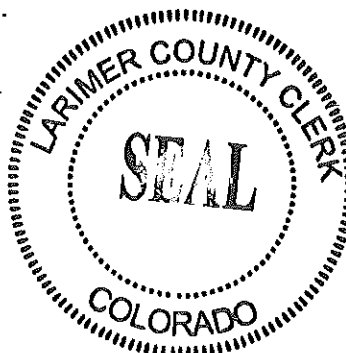
Section 4. That for the purpose of meeting all debt service expenses of EN037 PID37-Terry Cove during the 2024 budget year, there is hereby levied a mill levy of 0.000 upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2023.

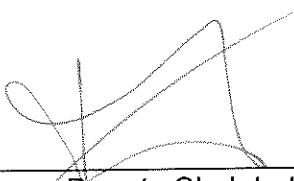
Section 5. That for the purpose of meeting all refunds/abateements applicable to EN037 PID37-Terry Cove during the 2024 budget year, there is hereby levied a mill levy of 0.000 upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2023.

ADOPTED THIS 10th day of January, 2024.

By: 

Chair Board of County Commissioners
County of Larimer, State of Colorado





ATTEST:

Deputy Clerk to the Board

**EN038 PID38-Centro Busin. Park Maint
RESOLUTION TO SET LEVIES**

A RESOLUTION SETTING MILL LEVIES FOR EN038 PID38-Centro Busin. Park Maint, LARIMER COUNTY, COLORADO FOR THE 2023 PROPERTY TAX YEAR, FOR TAXES COLLECTED IN THE 2024 CALENDAR YEAR.

WHEREAS, on December 14th, 2023, the Board of County Commissioners, of Larimer County, Colorado adopted the 2024 Budget, and;

WHEREAS, the Board of County Commissioners has appropriated sums of money to the various funds and spending agencies for the calendar year commencing on the first day of January, 2024, and ending on the last day of December, 2024, and;

WHEREAS, the Larimer County Assessor has certified a final net assessed valuation of \$22,891,291 for the district for the taxable year 2023;

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

Section 1. That for the purpose of meeting all general operating expenses of EN038 PID38-Centro Busin. Park Maint during the 2024 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 2023.

Section 2. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2024 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 2023.

Section 3. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of EN038 PID38-Centro Busin. Park Maint during the 2024 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 2023.

Section 4. That for the purpose of meeting all debt service expenses of EN038 PID38-Centro Busin. Park Maint during the 2024 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 2023.

Section 5. That for the purpose of meeting all refunds/abatelements applicable to EN038 PID38-Centro Busin. Park Maint during the 2024 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 2023.

ADOPTED THIS 10th day of January, 2024.

By: _____

John Hefalas

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 SET LEVIES**

A RESOLUTION SETTING MILL LEVIES FOR EN039 PID39-Rainbow Lakes Estates, LARIMER COUNTY, COLORADO FOR THE 2023 PROPERTY TAX YEAR, FOR TAXES COLLECTED IN THE 2024 CALENDAR YEAR.

WHEREAS, on December 14th, 2023, the Board of County Commissioners, of Larimer County, Colorado adopted the 2024 Budget, and;

WHEREAS, the Board of County Commissioners has appropriated sums of money to the various funds and spending agencies for the calendar year commencing on the first day of January, 2024, and ending on the last day of December, 2024, and;

WHEREAS, the Larimer County Assessor has certified a final net assessed valuation of \$5,189,218 for the district for the taxable year 2023;

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

Section 1. That for the purpose of meeting all general operating expenses of EN039 PID39-Rainbow Lakes Estates during the 2024 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 2023.

Section 2. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2024 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 2023.

Section 3. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of EN039 PID39-Rainbow Lakes Estates during the 2024 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 2023.

Section 4. That for the purpose of meeting all debt service expenses of EN039 PID39-Rainbow Lakes Estates during the 2024 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 2023.

Section 5. That for the purpose of meeting all refunds/abateements applicable to EN039 PID39-Rainbow Lakes Estates during the 2024 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 2023.

ADOPTED THIS 10th day of January, 2024.

By: John Kefalar
Chair Board of County Commissioners
County of Larimer, State of Colorado



[Signature] ATTEST:
Deputy Clerk to the Board

**EN040 PID40-Paragon Estates
RESOLUTION TO SET LEVIES**

A RESOLUTION SETTING MILL LEVIES FOR EN040 PID40-Paragon Estates, LARIMER COUNTY, COLORADO FOR THE 2023 PROPERTY TAX YEAR, FOR TAXES COLLECTED IN THE 2024 CALENDAR YEAR.

WHEREAS, on December 14th, 2023, the Board of County Commissioners, of Larimer County, Colorado adopted the 2024 Budget, and;

WHEREAS, the Board of County Commissioners has appropriated sums of money to the various funds and spending agencies for the calendar year commencing on the first day of January, 2024, and ending on the last day of December, 2024, and;

WHEREAS, the Larimer County Assessor has certified a final net assessed valuation of \$1,723,298 for the district for the taxable year 2023;

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

Section 1. That for the purpose of meeting all general operating expenses of EN040 PID40-Paragon Estates during the 2024 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 2023.

Section 2. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2024 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 2023.

Section 3. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of EN040 PID40-Paragon Estates during the 2024 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 2023.

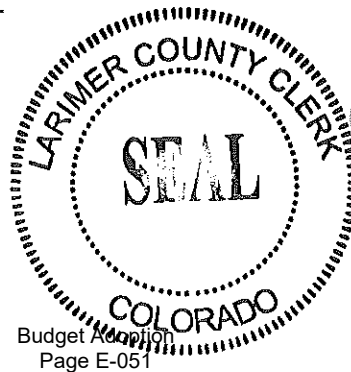
Section 4. That for the purpose of meeting all debt service expenses of EN040 PID40-Paragon Estates during the 2024 budget year, there is hereby levied a mill levy of 0.000 upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2023.

Section 5. That for the purpose of meeting all refunds/abateements applicable to EN040 PID40-Paragon Estates during the 2024 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 2023.

ADOPTED THIS 10th day of January, 2024.

By: John Hefalas

Chair Board of County Commissioners
County of Larimer, State of Colorado



ATTEST:

[Signature]
Deputy Clerk to the Board

**EN041 PID41-The Bluffs
RESOLUTION TO SET LEVIES**

A RESOLUTION SETTING MILL LEVIES FOR EN041 PID41-The Bluffs, LARIMER COUNTY, COLORADO FOR THE 2023 PROPERTY TAX YEAR, FOR TAXES COLLECTED IN THE 2024 CALENDAR YEAR.

WHEREAS, on December 14th, 2023, the Board of County Commissioners, of Larimer County, Colorado adopted the 2024 Budget, and;

WHEREAS, the Board of County Commissioners has appropriated sums of money to the various funds and spending agencies for the calendar year commencing on the first day of January, 2024, and ending on the last day of December, 2024, and;

WHEREAS, the Larimer County Assessor has certified a final net assessed valuation of \$1,461,907 for the district for the taxable year 2023;

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

Section 1. That for the purpose of meeting all general operating expenses of EN041 PID41-The Bluffs during the 2024 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 2023.

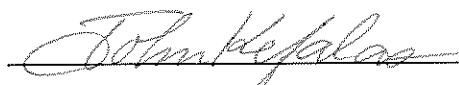
Section 2. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2024 budget year, there is hereby certified a percentage tax credit of 40% upon each dollar of the total property taxes due to the district for the taxable year 2023.

Section 3. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of EN041 PID41-The Bluffs during the 2024 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 2023.

Section 4. That for the purpose of meeting all debt service expenses of EN041 PID41-The Bluffs during the 2024 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 2023.

Section 5. That for the purpose of meeting all refunds/abateements applicable to EN041 PID41-The Bluffs during the 2024 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 2023.

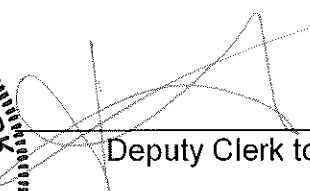
ADOPTED THIS 10th day of January, 2024.

By: 

Chair Board of County Commissioners
County of Larimer, State of Colorado



ATTEST:


Deputy Clerk to the Board

**EN042 PID42-Cottonwood Shores
RESOLUTION TO SET LEVIES**

A RESOLUTION SETTING MILL LEVIES FOR EN042 PID42-Cottonwood Shores, LARIMER COUNTY, COLORADO FOR THE 2023 PROPERTY TAX YEAR, FOR TAXES COLLECTED IN THE 2024 CALENDAR YEAR.

WHEREAS, on December 14th, 2023, the Board of County Commissioners, of Larimer County, Colorado adopted the 2024 Budget, and;

WHEREAS, the Board of County Commissioners has appropriated sums of money to the various funds and spending agencies for the calendar year commencing on the first day of January, 2024, and ending on the last day of December, 2024, and;

WHEREAS, the Larimer County Assessor has certified a final net assessed valuation of \$3,010,750 for the district for the taxable year 2023;

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

Section 1. That for the purpose of meeting all general operating expenses of EN042 PID42-Cottonwood Shores during the 2024 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 2023.

Section 2. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2024 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 2023.

Section 3. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of EN042 PID42-Cottonwood Shores during the 2024 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 2023.

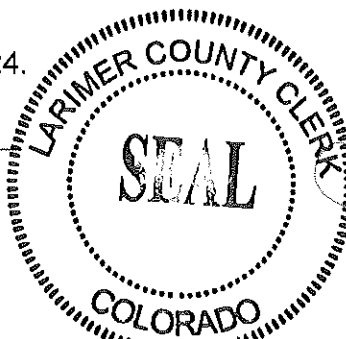
Section 4. That for the purpose of meeting all debt service expenses of EN042 PID42-Cottonwood Shores during the 2024 budget year, there is hereby levied a mill levy of 0.000 upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2023.

Section 5. That for the purpose of meeting all refunds/abatelements applicable to EN042 PID42-Cottonwood Shores during the 2024 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 2023.

ADOPTED THIS 10th day of January, 2024.

By: _____

Chair Board of County Commissioners
County of Larimer, State of Colorado



Budget Adoption
Page E-053

ATTEST: _____

Deputy Clerk to the Board

**EN043 PID43-Grayhawk Knolls
RESOLUTION TO SET LEVIES**

A RESOLUTION SETTING MILL LEVIES FOR EN043 PID43-Grayhawk Knolls, LARIMER COUNTY, COLORADO FOR THE 2023 PROPERTY TAX YEAR, FOR TAXES COLLECTED IN THE 2024 CALENDAR YEAR.

WHEREAS, on December 14th, 2023, the Board of County Commissioners, of Larimer County, Colorado adopted the 2024 Budget, and;

WHEREAS, the Board of County Commissioners has appropriated sums of money to the various funds and spending agencies for the calendar year commencing on the first day of January, 2024, and ending on the last day of December, 2024, and;

WHEREAS, the Larimer County Assessor has certified a final net assessed valuation of \$2,078,400 for the district for the taxable year 2023;

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

Section 1. That for the purpose of meeting all general operating expenses of EN043 PID43-Grayhawk Knolls during the 2024 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 2023.


Section 2. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2024 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 2023.

Section 3. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of EN043 PID43-Grayhawk Knolls during the 2024 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 2023.

Section 4. That for the purpose of meeting all debt service expenses of EN043 PID43-Grayhawk Knolls during the 2024 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 2023.

Section 5. That for the purpose of meeting all refunds/abateements applicable to EN043 PID43-Grayhawk Knolls during the 2024 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 2023.

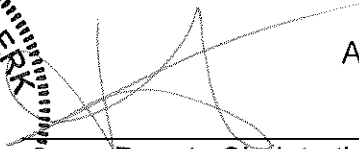
ADOPTED THIS 10th day of January, 2024.

By: 

Chair Board of County Commissioners
County of Larimer, State of Colorado



ATTEST:


Deputy Clerk to the Board

**EN044 PID44-Horseshoe View - South
RESOLUTION TO SET LEVIES**

A RESOLUTION SETTING MILL LEVIES FOR EN044 PID44-Horseshoe View - South, LARIMER COUNTY, COLORADO FOR THE 2023 PROPERTY TAX YEAR, FOR TAXES COLLECTED IN THE 2024 CALENDAR YEAR.

WHEREAS, on December 14th, 2023, the Board of County Commissioners, of Larimer County, Colorado adopted the 2024 Budget, and;

WHEREAS, the Board of County Commissioners has appropriated sums of money to the various funds and spending agencies for the calendar year commencing on the first day of January, 2024, and ending on the last day of December, 2024, and;

WHEREAS, the Larimer County Assessor has certified a final net assessed valuation of \$2,347,625 for the district for the taxable year 2023;

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

Section 1. That for the purpose of meeting all general operating expenses of EN044 PID44-Horseshoe View - South during the 2024 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 2023.

Section 2. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2024 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 2023.

Section 3. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of EN044 PID44-Horseshoe View - South during the 2024 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 2023.

Section 4. That for the purpose of meeting all debt service expenses of EN044 PID44-Horseshoe View - South during the 2024 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 2023.

Section 5. That for the purpose of meeting all refunds/abateements applicable to EN044 PID44-Horseshoe View - South during the 2024 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 2023.

ADOPTED THIS 10th day of January, 2024.

By: John Kealas
Chair Board of County Commissioners
County of Larimer, State of Colorado



ATTEST:

[Signature]
Deputy Clerk to the Board

**EN045 PID45-Willows
RESOLUTION TO SET LEVIES**

A RESOLUTION SETTING MILL LEVIES FOR EN045 PID45-Willows, LARIMER COUNTY, COLORADO FOR THE 2023 PROPERTY TAX YEAR, FOR TAXES COLLECTED IN THE 2024 CALENDAR YEAR.

WHEREAS, on December 14th, 2023, the Board of County Commissioners, of Larimer County, Colorado adopted the 2024 Budget, and;

WHEREAS, the Board of County Commissioners has appropriated sums of money to the various funds and spending agencies for the calendar year commencing on the first day of January, 2024, and ending on the last day of December, 2024, and;

WHEREAS, the Larimer County Assessor has certified a final net assessed valuation of \$1,114,384 for the district for the taxable year 2023;

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

Section 1. That for the purpose of meeting all general operating expenses of EN045 PID45-Willows during the 2024 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 2023.

Section 2. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2024 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 2023.

Section 3. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of EN045 PID45-Willows during the 2024 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 2023.

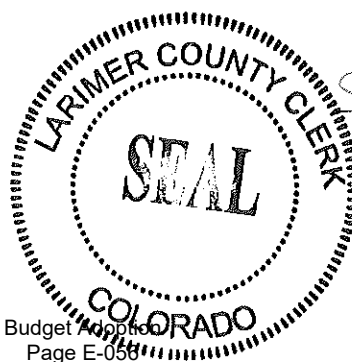
Section 4. That for the purpose of meeting all debt service expenses of EN045 PID45-Willows during the 2024 budget year, there is hereby levied a mill levy of 0.000 upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2023.

Section 5. That for the purpose of meeting all refunds/abatelements applicable to EN045 PID45-Willows during the 2024 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 2023.

ADOPTED THIS 10th day of January, 2024.

By: John Kefalas

Chair Board of County Commissioners
County of Larimer, State of Colorado



ATTEST:

[Signature]
Deputy Clerk to the Board

**EN046 PID46-Koral Heights
RESOLUTION TO SET LEVIES**

A RESOLUTION SETTING MILL LEVIES FOR EN046 PID46-Koral Heights, LARIMER COUNTY, COLORADO FOR THE 2023 PROPERTY TAX YEAR, FOR TAXES COLLECTED IN THE 2024 CALENDAR YEAR.

WHEREAS, on December 14th, 2023, the Board of County Commissioners, of Larimer County, Colorado adopted the 2024 Budget, and;

WHEREAS, the Board of County Commissioners has appropriated sums of money to the various funds and spending agencies for the calendar year commencing on the first day of January, 2024, and ending on the last day of December, 2024, and;

WHEREAS, the Larimer County Assessor has certified a final net assessed valuation of \$1,738,621 for the district for the taxable year 2023;

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

Section 1. That for the purpose of meeting all general operating expenses of EN046 PID46-Koral Heights during the 2024 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 2023.

Section 2. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2024 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 2023.

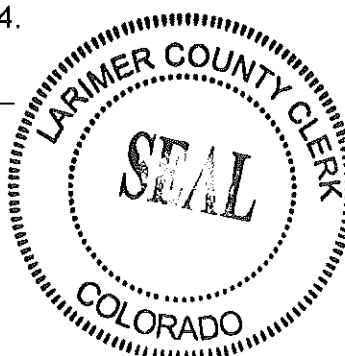
Section 3. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of EN046 PID46-Koral Heights during the 2024 budget year, there is hereby levied a temporary mill levy reduction (CRS 39-5-121 (SB 93-255)) of 0.000 mills upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2023.

Section 4. That for the purpose of meeting all debt service expenses of EN046 PID46-Koral Heights during the 2024 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 2023.

Section 5. That for the purpose of meeting all refunds/abateements applicable to EN046 PID46-Koral Heights during the 2024 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 2023.

ADOPTED THIS 10th day of January, 2024.

By: John Kefalas
Chair Board of County Commissioners
County of Larimer, State of Colorado



ATTEST:

[Signature]
Deputy Clerk to the Board

**EN047 PID47-Park Hill
RESOLUTION TO SET LEVIES**

A RESOLUTION SETTING MILL LEVIES FOR EN047 PID47-Park Hill, LARIMER COUNTY, COLORADO FOR THE 2023 PROPERTY TAX YEAR, FOR TAXES COLLECTED IN THE 2024 CALENDAR YEAR.

WHEREAS, on December 14th, 2023, the Board of County Commissioners, of Larimer County, Colorado adopted the 2024 Budget, and;

WHEREAS, the Board of County Commissioners has appropriated sums of money to the various funds and spending agencies for the calendar year commencing on the first day of January, 2024, and ending on the last day of December, 2024, and;

WHEREAS, the Larimer County Assessor has certified a final net assessed valuation of \$500,662 for the district for the taxable year 2023;

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

Section 1. That for the purpose of meeting all general operating expenses of EN047 PID47-Park Hill during the 2024 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 2023.

Section 2. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2024 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 2023.

Section 3. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of EN047 PID47-Park Hill during the 2024 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 2023.

Section 4. That for the purpose of meeting all debt service expenses of EN047 PID47-Park Hill during the 2024 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 2023.

Section 5. That for the purpose of meeting all refunds/abateements applicable to EN047 PID47-Park Hill during the 2024 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 2023.

ADOPTED THIS 10th day of January, 2024.

By: John Kafalas

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 SET LEVIES**

A RESOLUTION SETTING MILL LEVIES FOR EN048 PID48-Puebla Vista Estates, LARIMER COUNTY, COLORADO FOR THE 2023 PROPERTY TAX YEAR, FOR TAXES COLLECTED IN THE 2024 CALENDAR YEAR.

WHEREAS, on December 14th, 2023, the Board of County Commissioners, of Larimer County, Colorado adopted the 2024 Budget, and;

WHEREAS, the Board of County Commissioners has appropriated sums of money to the various funds and spending agencies for the calendar year commencing on the first day of January, 2024, and ending on the last day of December, 2024, and;

WHEREAS, the Larimer County Assessor has certified a final net assessed valuation of \$884,661 for the district for the taxable year 2023;

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

Section 1. That for the purpose of meeting all general operating expenses of EN048 PID48-Puebla Vista Estates during the 2024 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 2023.

Section 2. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2024 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 2023.

Section 3. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of EN048 PID48-Puebla Vista Estates during the 2024 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 2023.

Section 4. That for the purpose of meeting all debt service expenses of EN048 PID48-Puebla Vista Estates during the 2024 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 2023.

Section 5. That for the purpose of meeting all refunds/abatelements applicable to EN048 PID48-Puebla Vista Estates during the 2024 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 2023.

ADOPTED THIS 10th day of January, 2024.

By: _____

Chair Board of County Commissioners
County of Larimer, State of Colorado



ATTEST: _____

Deputy Clerk to the Board

**EN049 PID49-Wagon Wheel
RESOLUTION TO SET LEVIES**

A RESOLUTION SETTING MILL LEVIES FOR EN049 PID49-Wagon Wheel, LARIMER COUNTY, COLORADO FOR THE 2023 PROPERTY TAX YEAR, FOR TAXES COLLECTED IN THE 2024 CALENDAR YEAR.

WHEREAS, on December 14th, 2023, the Board of County Commissioners, of Larimer County, Colorado adopted the 2024 Budget, and;

WHEREAS, the Board of County Commissioners has appropriated sums of money to the various funds and spending agencies for the calendar year commencing on the first day of January, 2024, and ending on the last day of December, 2024, and;

WHEREAS, the Larimer County Assessor has certified a final net assessed valuation of \$411,791 for the district for the taxable year 2023;

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

Section 1. That for the purpose of meeting all general operating expenses of EN049 PID49-Wagon Wheel during the 2024 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 2023.

Section 2. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2024 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 2023.

Section 3. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of EN049 PID49-Wagon Wheel during the 2024 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 2023.

Section 4. That for the purpose of meeting all debt service expenses of EN049 PID49-Wagon Wheel during the 2024 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 2023.

Section 5. That for the purpose of meeting all refunds/abateements applicable to EN049 PID49-Wagon Wheel during the 2024 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 2023.

ADOPTED THIS 10th day of January, 2024.

By: *John Kefalos*

Chair Board of County Commissioners
County of Larimer, State of Colorado



ATTEST:

[Signature]
Deputy Clerk to the Board

**EN051 PID51-Clydesdale Estates
RESOLUTION TO SET LEVIES**

A RESOLUTION SETTING MILL LEVIES FOR EN051 PID51-Clydesdale Estates, LARIMER COUNTY, COLORADO FOR THE 2023 PROPERTY TAX YEAR, FOR TAXES COLLECTED IN THE 2024 CALENDAR YEAR.

WHEREAS, on December 14th, 2023, the Board of County Commissioners, of Larimer County, Colorado adopted the 2024 Budget, and;

WHEREAS, the Board of County Commissioners has appropriated sums of money to the various funds and spending agencies for the calendar year commencing on the first day of January, 2024, and ending on the last day of December, 2024, and;

WHEREAS, the Larimer County Assessor has certified a final net assessed valuation of \$2,957,280 for the district for the taxable year 2023;

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

Section 1. That for the purpose of meeting all general operating expenses of EN051 PID51-Clydesdale Estates during the 2024 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 2023.

Section 2. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2024 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 2023.

Section 3. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of EN051 PID51-Clydesdale Estates during the 2024 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 2023.

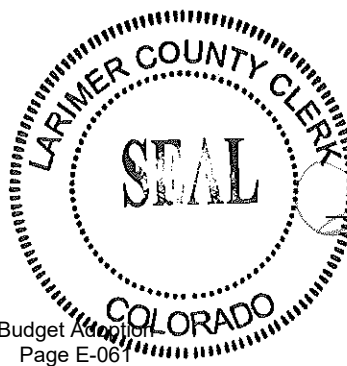
Section 4. That for the purpose of meeting all debt service expenses of EN051 PID51-Clydesdale Estates during the 2024 budget year, there is hereby levied a mill levy of 0.000 upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2023.

Section 5. That for the purpose of meeting all refunds/abateements applicable to EN051 PID51-Clydesdale Estates during the 2024 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 2023.

ADOPTED THIS 10th day of January, 2024.

By: _____

Chair Board of County Commissioners
County of Larimer, State of Colorado



ATTEST: _____

Deputy Clerk to the Board

**EN052 PID52-Soldier Canyon Estates
RESOLUTION TO SET LEVIES**

A RESOLUTION SETTING MILL LEVIES FOR EN052 PID52-Soldier Canyon Estates, LARIMER COUNTY, COLORADO FOR THE 2023 PROPERTY TAX YEAR, FOR TAXES COLLECTED IN THE 2024 CALENDAR YEAR.

WHEREAS, on December 14th, 2023, the Board of County Commissioners, of Larimer County, Colorado adopted the 2024 Budget, and;

WHEREAS, the Board of County Commissioners has appropriated sums of money to the various funds and spending agencies for the calendar year commencing on the first day of January, 2024, and ending on the last day of December, 2024, and;

WHEREAS, the Larimer County Assessor has certified a final net assessed valuation of \$1,124,667 for the district for the taxable year 2023;

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

Section 1. That for the purpose of meeting all general operating expenses of EN052 PID52-Soldier Canyon Estates during the 2024 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 2023.

Section 2. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2024 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 2023.

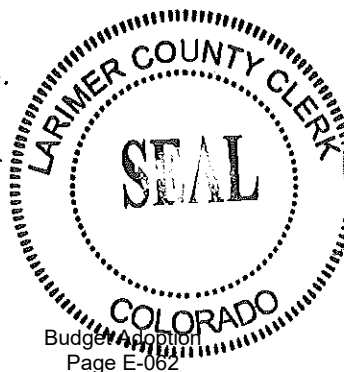
Section 3. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of EN052 PID52-Soldier Canyon Estates during the 2024 budget year, there is hereby levied a temporary mill levy reduction (CRS 39-5-121 (SB 93-255)) of 0.000 mills upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2023.

Section 4. That for the purpose of meeting all debt service expenses of EN052 PID52-Soldier Canyon Estates during the 2024 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 2023.

Section 5. That for the purpose of meeting all refunds/abatelements applicable to EN052 PID52-Soldier Canyon Estates during the 2024 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 2023.

ADOPTED THIS 10th day of January, 2024.

By: John K. Hales
Chair Board of County Commissioners
County of Larimer, State of Colorado



ATTEST:

[Signature]
Deputy Clerk to the Board

**EN053 PID53-Horseshoe View - North
RESOLUTION TO SET LEVIES**

A RESOLUTION SETTING MILL LEVIES FOR EN053 PID53-Horseshoe View - North, LARIMER COUNTY, COLORADO FOR THE 2023 PROPERTY TAX YEAR, FOR TAXES COLLECTED IN THE 2024 CALENDAR YEAR.

WHEREAS, on December 14th, 2023, the Board of County Commissioners, of Larimer County, Colorado adopted the 2024 Budget, and;

WHEREAS, the Board of County Commissioners has appropriated sums of money to the various funds and spending agencies for the calendar year commencing on the first day of January, 2024, and ending on the last day of December, 2024, and;

WHEREAS, the Larimer County Assessor has certified a final net assessed valuation of \$2,695,198 for the district for the taxable year 2023;

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

Section 1. That for the purpose of meeting all general operating expenses of EN053 PID53-Horseshoe View - North during the 2024 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 2023.

Section 2. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2024 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 2023.

Section 3. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of EN053 PID53-Horseshoe View - North during the 2024 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 2023.

Section 4. That for the purpose of meeting all debt service expenses of EN053 PID53-Horseshoe View - North during the 2024 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 2023.

Section 5. That for the purpose of meeting all refunds/abateements applicable to EN053 PID53-Horseshoe View - North during the 2024 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 2023.

ADOPTED THIS 10th day of January, 2024.

By: John Pfalzer
Chair Board of County Commissioners
County of Larimer, State of Colorado



ATTEST:

[Signature]
Deputy Clerk to the Board

**EN054 PID54-Terry Shores
RESOLUTION TO SET LEVIES**

A RESOLUTION SETTING MILL LEVIES FOR EN054 PID54-Terry Shores, LARIMER COUNTY, COLORADO FOR THE 2023 PROPERTY TAX YEAR, FOR TAXES COLLECTED IN THE 2024 CALENDAR YEAR.

WHEREAS, on December 14th, 2023, the Board of County Commissioners, of Larimer County, Colorado adopted the 2024 Budget, and;

WHEREAS, the Board of County Commissioners has appropriated sums of money to the various funds and spending agencies for the calendar year commencing on the first day of January, 2024, and ending on the last day of December, 2024, and;

WHEREAS, the Larimer County Assessor has certified a final net assessed valuation of \$5,730,464 for the district for the taxable year 2023;

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

Section 1. That for the purpose of meeting all general operating expenses of EN054 PID54-Terry Shores during the 2024 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 2023.

Section 2. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2024 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 2023.

Section 3. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of EN054 PID54-Terry Shores during the 2024 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 2023.

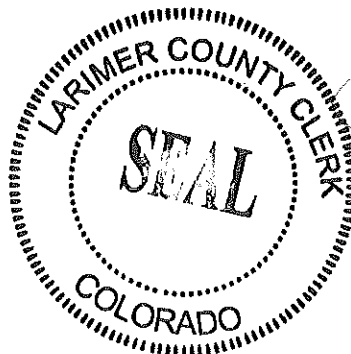
Section 4. That for the purpose of meeting all debt service expenses of EN054 PID54-Terry Shores during the 2024 budget year, there is hereby levied a mill levy of 0.000 upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2023.

Section 5. That for the purpose of meeting all refunds/abateements applicable to EN054 PID54-Terry Shores during the 2024 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 2023.

ADOPTED THIS 10th day of January, 2024.

By: John Kefalas

Chair Board of County Commissioners
County of Larimer, State of Colorado



ATTEST:

[Signature]
Deputy Clerk to the Board

**EN055 PID55-Storm Mountain
RESOLUTION TO SET LEVIES**

A RESOLUTION SETTING MILL LEVIES FOR EN055 PID55-Storm Mountain, LARIMER COUNTY, COLORADO FOR THE 2023 PROPERTY TAX YEAR, FOR TAXES COLLECTED IN THE 2024 CALENDAR YEAR.

WHEREAS, on December 14th, 2023, the Board of County Commissioners, of Larimer County, Colorado adopted the 2024 Budget, and;

WHEREAS, the Board of County Commissioners has appropriated sums of money to the various funds and spending agencies for the calendar year commencing on the first day of January, 2024, and ending on the last day of December, 2024, and;

WHEREAS, the Larimer County Assessor has certified a final net assessed valuation of \$14,050,738 for the district for the taxable year 2023;

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

Section 1. That for the purpose of meeting all general operating expenses of EN055 PID55-Storm Mountain during the 2024 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 2023.

Section 2. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2024 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 2023.

Section 3. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of EN055 PID55-Storm Mountain during the 2024 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 2023.

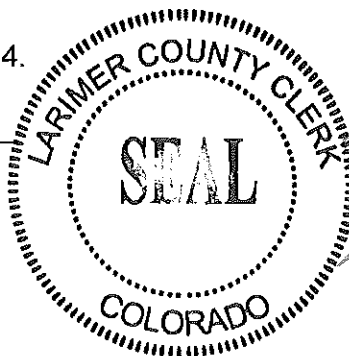
Section 4. That for the purpose of meeting all debt service expenses of EN055 PID55-Storm Mountain during the 2024 budget year, there is hereby levied a mill levy of 0.000 upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2023.

Section 5. That for the purpose of meeting all refunds/abateements applicable to EN055 PID55-Storm Mountain during the 2024 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 2023.

ADOPTED THIS 10th day of January, 2024.

By: _____

Chair Board of County Commissioners
County of Larimer, State of Colorado



ATTEST: _____

Deputy Clerk to the Board

**EN056 PID56-Boyd's West
RESOLUTION TO SET LEVIES**

A RESOLUTION SETTING MILL LEVIES FOR EN056 PID56-Boyd's West, LARIMER COUNTY, COLORADO FOR THE 2023 PROPERTY TAX YEAR, FOR TAXES COLLECTED IN THE 2024 CALENDAR YEAR.

WHEREAS, on December 14th, 2023, the Board of County Commissioners, of Larimer County, Colorado adopted the 2024 Budget, and;

WHEREAS, the Board of County Commissioners has appropriated sums of money to the various funds and spending agencies for the calendar year commencing on the first day of January, 2024, and ending on the last day of December, 2024, and;

WHEREAS, the Larimer County Assessor has certified a final net assessed valuation of \$328,041 for the district for the taxable year 2023;

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

Section 1. That for the purpose of meeting all general operating expenses of EN056 PID56-Boyd's West during the 2024 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 2023.

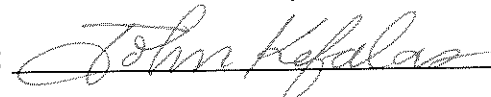
Section 2. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2024 budget year, there is hereby certified a **percentage tax credit of 70%** upon each dollar of the total property taxes due to the district for the taxable year 2023.

Section 3. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of EN056 PID56-Boyd's West during the 2024 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 2023.

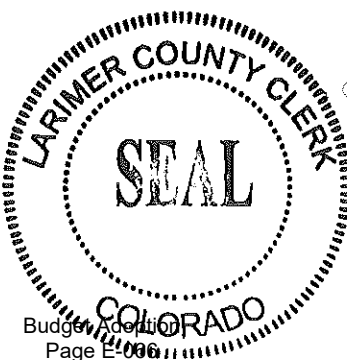
Section 4. That for the purpose of meeting all debt service expenses of EN056 PID56-Boyd's West during the 2024 budget year, there is hereby levied a mill levy of 0.000 upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2023.

Section 5. That for the purpose of meeting all refunds/abateements applicable to EN056 PID56-Boyd's West during the 2024 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 2023.

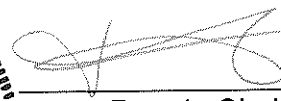
ADOPTED THIS 10th day of January, 2024.

By: 

Chair Board of County Commissioners
County of Larimer, State of Colorado



ATTEST:



Deputy Clerk to the Board

**EN057 PID57-Cobblestone Farms
RESOLUTION TO SET LEVIES**

A RESOLUTION SETTING MILL LEVIES FOR EN057 PID57-Cobblestone Farms, LARIMER COUNTY, COLORADO FOR THE 2023 PROPERTY TAX YEAR, FOR TAXES COLLECTED IN THE 2024 CALENDAR YEAR.

WHEREAS, on December 14th, 2023, the Board of County Commissioners, of Larimer County, Colorado adopted the 2024 Budget, and;

WHEREAS, the Board of County Commissioners has appropriated sums of money to the various funds and spending agencies for the calendar year commencing on the first day of January, 2024, and ending on the last day of December, 2024, and;

WHEREAS, the Larimer County Assessor has certified a final net assessed valuation of \$832,405 for the district for the taxable year 2023;

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

Section 1. That for the purpose of meeting all general operating expenses of EN057 PID57-Cobblestone Farms during the 2024 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 2023.

Section 2. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2024 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 2023.

Section 3. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of EN057 PID57-Cobblestone Farms during the 2024 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 2023.

Section 4. That for the purpose of meeting all debt service expenses of EN057 PID57-Cobblestone Farms during the 2024 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 2023.

Section 5. That for the purpose of meeting all refunds/abateements applicable to EN057 PID57-Cobblestone Farms during the 2024 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 2023.

ADOPTED THIS 10th day of January, 2024.

By: John Kefalas

Chair Board of County Commissioners
County of Larimer, State of Colorado



ATTEST:

[Signature]
Deputy Clerk to the Board

**EN058 PID58-Misty Creek
RESOLUTION TO SET LEVIES**

A RESOLUTION SETTING MILL LEVIES FOR EN058 PID58-Misty Creek, LARIMER COUNTY, COLORADO FOR THE 2023 PROPERTY TAX YEAR, FOR TAXES COLLECTED IN THE 2024 CALENDAR YEAR.

WHEREAS, on December 14th, 2023, the Board of County Commissioners, of Larimer County, Colorado adopted the 2024 Budget, and;

WHEREAS, the Board of County Commissioners has appropriated sums of money to the various funds and spending agencies for the calendar year commencing on the first day of January, 2024, and ending on the last day of December, 2024, and;

WHEREAS, the Larimer County Assessor has certified a final net assessed valuation of \$738,679 for the district for the taxable year 2023;

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

Section 1. That for the purpose of meeting all general operating expenses of EN058 PID58-Misty Creek during the 2024 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 2023.

Section 2. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2024 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 2023.

Section 3. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of EN058 PID58-Misty Creek during the 2024 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 2023.

Section 4. That for the purpose of meeting all debt service expenses of EN058 PID58-Misty Creek during the 2024 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 2023.

Section 5. That for the purpose of meeting all refunds/abateements applicable to EN058 PID58-Misty Creek during the 2024 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 2023.

ADOPTED THIS 10th day of January, 2024.

By: John Kafalas

Chair Board of County Commissioners
County of Larimer, State of Colorado



Budget Adoption
Page E-068

ATTEST:
[Signature]
Deputy Clerk to the Board

**EN059 PID59-Grasslands
RESOLUTION TO SET LEVIES**

A RESOLUTION SETTING MILL LEVIES FOR EN059 PID59-Grasslands, LARIMER COUNTY, COLORADO FOR THE 2023 PROPERTY TAX YEAR, FOR TAXES COLLECTED IN THE 2024 CALENDAR YEAR.

WHEREAS, on December 14th, 2023, the Board of County Commissioners, of Larimer County, Colorado adopted the 2024 Budget, and;

WHEREAS, the Board of County Commissioners has appropriated sums of money to the various funds and spending agencies for the calendar year commencing on the first day of January, 2024, and ending on the last day of December, 2024, and;

WHEREAS, the Larimer County Assessor has certified a final net assessed valuation of \$3,429,194 for the district for the taxable year 2023;

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

Section 1. That for the purpose of meeting all general operating expenses of EN059 PID59-Grasslands during the 2024 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 2023.

Section 2. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2024 budget year, there is hereby certified a percentage tax credit of 76% upon each dollar of the total property taxes due to the district for the taxable year 2023.

Section 3. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of EN059 PID59-Grasslands during the 2024 budget year, there is hereby levied a temporary mill levy reduction (CRS 39-5-121 (SB 93-255)) of -25.988 mills upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2023.

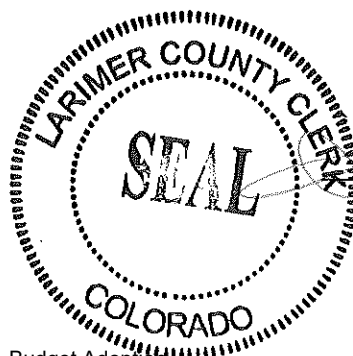
Section 4. That for the purpose of meeting all debt service expenses of EN059 PID59-Grasslands during the 2024 budget year, there is hereby levied a mill levy of 0.000 upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2023.

Section 5. That for the purpose of meeting all refunds/abateements applicable to EN059 PID59-Grasslands during the 2024 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 2023.

ADOPTED THIS 10th day of January, 2024.

By: *John Kefalas*

Chair Board of County Commissioners
County of Larimer, State of Colorado



ATTEST:

[Signature]
Deputy Clerk to the Board

**EN060 PID60-Smithfield Maintenance
RESOLUTION TO SET LEVIES**

A RESOLUTION SETTING MILL LEVIES FOR EN060 PID60-Smithfield Maintenance, LARIMER COUNTY, COLORADO FOR THE 2023 PROPERTY TAX YEAR, FOR TAXES COLLECTED IN THE 2024 CALENDAR YEAR.

WHEREAS, on December 14th, 2023, the Board of County Commissioners, of Larimer County, Colorado adopted the 2024 Budget, and;

WHEREAS, the Board of County Commissioners has appropriated sums of money to the various funds and spending agencies for the calendar year commencing on the first day of January, 2024, and ending on the last day of December, 2024, and;

WHEREAS, the Larimer County Assessor has certified a final net assessed valuation of \$31,635,642 for the district for the taxable year 2023;

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

Section 1. That for the purpose of meeting all general operating expenses of EN060 PID60-Smithfield Maintenance during the 2024 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 2023.

Section 2. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2024 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 2023.

Section 3. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of EN060 PID60-Smithfield Maintenance during the 2024 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 2023.

Section 4. That for the purpose of meeting all debt service expenses of EN060 PID60-Smithfield Maintenance during the 2024 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 2023.

Section 5. That for the purpose of meeting all refunds/abateements applicable to EN060 PID60-Smithfield Maintenance during the 2024 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 2023.

ADOPTED THIS 10th day of January, 2024.

By: John Kefalas
Chair Board of County Commissioners
County of Larimer, State of Colorado



ATTEST:
[Signature]
Deputy Clerk to the Board

**EN061 PID61-Little Thompson
RESOLUTION TO SET LEVIES**

A RESOLUTION SETTING MILL LEVIES FOR EN061 PID61-Little Thompson, LARIMER COUNTY, COLORADO FOR THE 2023 PROPERTY TAX YEAR, FOR TAXES COLLECTED IN THE 2024 CALENDAR YEAR.

WHEREAS, on December 14th, 2023, the Board of County Commissioners, of Larimer County, Colorado adopted the 2024 Budget, and;

WHEREAS, the Board of County Commissioners has appropriated sums of money to the various funds and spending agencies for the calendar year commencing on the first day of January, 2024, and ending on the last day of December, 2024, and;

WHEREAS, the Larimer County Assessor has certified a final net assessed valuation of \$5,114,825 for the district for the taxable year 2023;

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

Section 1. That for the purpose of meeting all general operating expenses of EN061 PID61-Little Thompson during the 2024 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 2023.

Section 2. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2024 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 2023.

Section 3. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of EN061 PID61-Little Thompson during the 2024 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 2023.

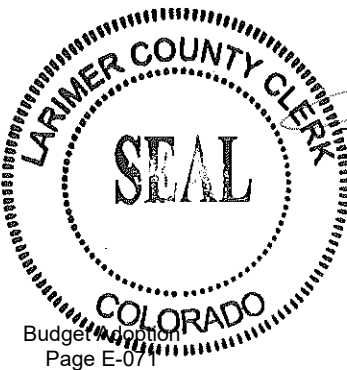
Section 4. That for the purpose of meeting all debt service expenses of EN061 PID61-Little Thompson during the 2024 budget year, there is hereby levied a mill levy of 0.000 upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2023.

Section 5. That for the purpose of meeting all refunds/abatelements applicable to EN061 PID61-Little Thompson during the 2024 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 2023.

ADOPTED THIS 10th day of January, 2024.

By: John Kefalos

Chair Board of County Commissioners
County of Larimer, State of Colorado



ATTEST:
[Signature]
Deputy Clerk to the Board

**EN062 PID62-Ridgewood Meadows
RESOLUTION TO SET LEVIES**

A RESOLUTION SETTING MILL LEVIES FOR EN062 PID62-Ridgewood Meadows, LARIMER COUNTY, COLORADO FOR THE 2023 PROPERTY TAX YEAR, FOR TAXES COLLECTED IN THE 2024 CALENDAR YEAR.

WHEREAS, on December 14th, 2023, the Board of County Commissioners, of Larimer County, Colorado adopted the 2024 Budget, and;

WHEREAS, the Board of County Commissioners has appropriated sums of money to the various funds and spending agencies for the calendar year commencing on the first day of January, 2024, and ending on the last day of December, 2024, and;

WHEREAS, the Larimer County Assessor has certified a final net assessed valuation of \$1,786,371 for the district for the taxable year 2023;

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

Section 1. That for the purpose of meeting all general operating expenses of EN062 PID62-Ridgewood Meadows during the 2024 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 2023.

Section 2. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2024 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 2023.

Section 3. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of EN062 PID62-Ridgewood Meadows during the 2024 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 2023.

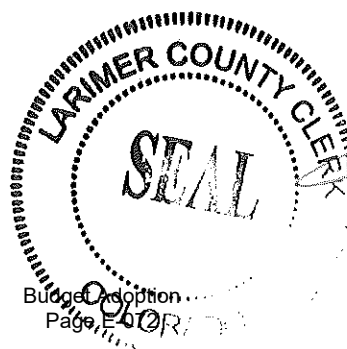
Section 4. That for the purpose of meeting all debt service expenses of EN062 PID62-Ridgewood Meadows during the 2024 budget year, there is hereby levied a mill levy of 0.000 upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2023.

Section 5. That for the purpose of meeting all refunds/abateements applicable to EN062 PID62-Ridgewood Meadows during the 2024 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 2023.

ADOPTED THIS 10th day of January, 2024.

By: John Kofalus

Chair Board of County Commissioners
County of Larimer, State of Colorado



ATTEST:

[Signature]
Deputy Clerk to the Board

**EN063 PID63-Autumn Creek
RESOLUTION TO SET LEVIES**

A RESOLUTION SETTING MILL LEVIES FOR EN063 PID63-Autumn Creek, LARIMER COUNTY, COLORADO FOR THE 2023 PROPERTY TAX YEAR, FOR TAXES COLLECTED IN THE 2024 CALENDAR YEAR.

WHEREAS, on December 14th, 2023, the Board of County Commissioners, of Larimer County, Colorado adopted the 2024 Budget, and;

WHEREAS, the Board of County Commissioners has appropriated sums of money to the various funds and spending agencies for the calendar year commencing on the first day of January, 2024, and ending on the last day of December, 2024, and;

WHEREAS, the Larimer County Assessor has certified a final net assessed valuation of \$909,336 for the district for the taxable year 2023;

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

Section 1. That for the purpose of meeting all general operating expenses of EN063 PID63-Autumn Creek during the 2024 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 2023.

Section 2. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2024 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 2023.

Section 3. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of EN063 PID63-Autumn Creek during the 2024 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 2023.

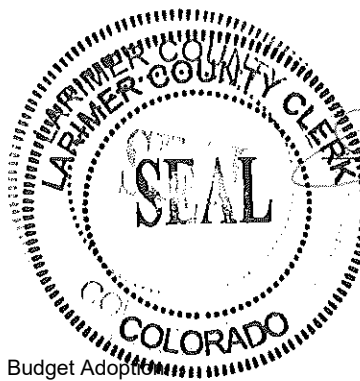
Section 4. That for the purpose of meeting all debt service expenses of EN063 PID63-Autumn Creek during the 2024 budget year, there is hereby levied a mill levy of 0.000 upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2023.

Section 5. That for the purpose of meeting all refunds/abateements applicable to EN063 PID63-Autumn Creek during the 2024 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 2023.

ADOPTED THIS 10th day of January, 2024.

By: John Kefalas

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 SET LEVIES**

A RESOLUTION SETTING MILL LEVIES FOR EN064 PID64-Soaring Peaks Ranches, LARIMER COUNTY, COLORADO FOR THE 2023 PROPERTY TAX YEAR, FOR TAXES COLLECTED IN THE 2024 CALENDAR YEAR.

WHEREAS, on December 14th, 2023, the Board of County Commissioners, of Larimer County, Colorado adopted the 2024 Budget, and;

WHEREAS, the Board of County Commissioners has appropriated sums of money to the various funds and spending agencies for the calendar year commencing on the first day of January, 2024, and ending on the last day of December, 2024, and;

WHEREAS, the Larimer County Assessor has certified a final net assessed valuation of \$1,489,997 for the district for the taxable year 2023;

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

Section 1. That for the purpose of meeting all general operating expenses of EN064 PID64-Soaring Peaks Ranches during the 2024 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 2023.

Section 2. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2024 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 2023.

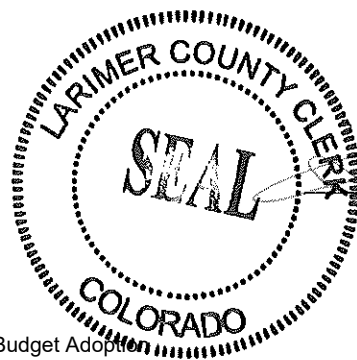
Section 3. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of EN064 PID64-Soaring Peaks Ranches during the 2024 budget year, there is hereby levied a temporary mill levy reduction (CRS 39-5-121 (SB 93-255)) of -25.492 mills upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2023.

Section 4. That for the purpose of meeting all debt service expenses of EN064 PID64-Soaring Peaks Ranches during the 2024 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 2023.

Section 5. That for the purpose of meeting all refunds/abateements applicable to EN064 PID64-Soaring Peaks Ranches during the 2024 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 2023.

ADOPTED THIS 10th day of January, 2024.

By: John Kgalas
Chair Board of County Commissioners
County of Larimer, State of Colorado



ATTEST:
[Signature]
Deputy Clerk to the Board

**EN065 PID65-Riviera Estates
RESOLUTION TO SET LEVIES**

A RESOLUTION SETTING MILL LEVIES FOR EN065 PID65-Riviera Estates, LARIMER COUNTY, COLORADO FOR THE 2023 PROPERTY TAX YEAR, FOR TAXES COLLECTED IN THE 2024 CALENDAR YEAR.

WHEREAS, on December 14th, 2023, the Board of County Commissioners, of Larimer County, Colorado adopted the 2024 Budget, and;

WHEREAS, the Board of County Commissioners has appropriated sums of money to the various funds and spending agencies for the calendar year commencing on the first day of January, 2024, and ending on the last day of December, 2024, and;

WHEREAS, the Larimer County Assessor has certified a final net assessed valuation of \$1,049,523 for the district for the taxable year 2023;

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

Section 1. That for the purpose of meeting all general operating expenses of EN065 PID65-Riviera Estates during the 2024 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 2023.

Section 2. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2024 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 2023.

Section 3. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of EN065 PID65-Riviera Estates during the 2024 budget year, there is hereby levied a temporary mill levy reduction (CRS 39-5-121 (SB 93-255)) of -4.130 mills upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2023.

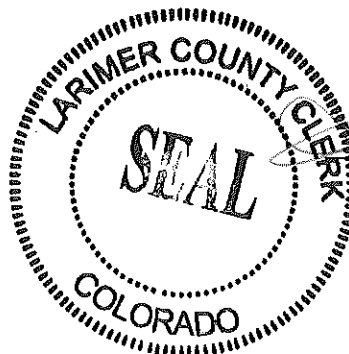
Section 4. That for the purpose of meeting all debt service expenses of EN065 PID65-Riviera Estates during the 2024 budget year, there is hereby levied a mill levy of 0.000 upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2023.

Section 5. That for the purpose of meeting all refunds/abateements applicable to EN065 PID65-Riviera Estates during the 2024 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 2023.

ADOPTED THIS 10th day of January, 2024.

By: John Kefalas

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 SET LEVIES**

A RESOLUTION SETTING MILL LEVIES FOR EN066 PID66-Carter Lake Heights, LARIMER COUNTY, COLORADO FOR THE 2023 PROPERTY TAX YEAR, FOR TAXES COLLECTED IN THE 2024 CALENDAR YEAR.

WHEREAS, on December 14th, 2023, the Board of County Commissioners, of Larimer County, Colorado adopted the 2024 Budget, and;

WHEREAS, the Board of County Commissioners has appropriated sums of money to the various funds and spending agencies for the calendar year commencing on the first day of January, 2024, and ending on the last day of December, 2024, and;

WHEREAS, the Larimer County Assessor has certified a final net assessed valuation of \$1,603,708 for the district for the taxable year 2023;

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

Section 1. That for the purpose of meeting all general operating expenses of EN066 PID66-Carter Lake Heights during the 2024 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 2023.

Section 2. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2024 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 2023.

Section 3. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of EN066 PID66-Carter Lake Heights during the 2024 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 2023.

Section 4. That for the purpose of meeting all debt service expenses of EN066 PID66-Carter Lake Heights during the 2024 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 2023.

Section 5. That for the purpose of meeting all refunds/abateements applicable to EN066 PID66-Carter Lake Heights during the 2024 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 2023.

ADOPTED THIS 10th day of January, 2024.

By: _____

Chair Board of County Commissioners
County of Larimer, State of Colorado



ATTEST: _____

Deputy Clerk to the Board

**EN067 PID67 Manor Ridge Estates
RESOLUTION TO SET LEVIES**

A RESOLUTION SETTING MILL LEVIES FOR EN067 PID67 Manor Ridge Estates, LARIMER COUNTY, COLORADO FOR THE 2023 PROPERTY TAX YEAR, FOR TAXES COLLECTED IN THE 2024 CALENDAR YEAR.

WHEREAS, on December 14th, 2023, the Board of County Commissioners, of Larimer County, Colorado adopted the 2024 Budget, and;

WHEREAS, the Board of County Commissioners has appropriated sums of money to the various funds and spending agencies for the calendar year commencing on the first day of January, 2024, and ending on the last day of December, 2024, and;

WHEREAS, the Larimer County Assessor has certified a final net assessed valuation of \$6,061,987 for the district for the taxable year 2023;

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

Section 1. That for the purpose of meeting all general operating expenses of EN067 PID67 Manor Ridge Estates during the 2024 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 2023.

Section 2. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2024 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 2023.

Section 3. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of EN067 PID67 Manor Ridge Estates during the 2024 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 2023.

Section 4. That for the purpose of meeting all debt service expenses of EN067 PID67 Manor Ridge Estates during the 2024 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 2023.

Section 5. That for the purpose of meeting all refunds/abateements applicable to EN067 PID67 Manor Ridge Estates during the 2024 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 2023.

ADOPTED THIS 10th day of January, 2024.

By: John Kefalos

Chair Board of County Commissioners
County of Larimer, State of Colorado



ATTEST:

Deputy Clerk to the Board

**EN068 PID68 Scenic Ranch Estates
RESOLUTION TO SET LEVIES**

A RESOLUTION SETTING MILL LEVIES FOR EN068 PID68 Scenic Ranch Estates, LARIMER COUNTY, COLORADO FOR THE 2023 PROPERTY TAX YEAR, FOR TAXES COLLECTED IN THE 2024 CALENDAR YEAR.

WHEREAS, on December 14th, 2023, the Board of County Commissioners, of Larimer County, Colorado adopted the 2024 Budget, and;

WHEREAS, the Board of County Commissioners has appropriated sums of money to the various funds and spending agencies for the calendar year commencing on the first day of January, 2024, and ending on the last day of December, 2024, and;

WHEREAS, the Larimer County Assessor has certified a final net assessed valuation of \$1,242,715 for the district for the taxable year 2023;

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

Section 1. That for the purpose of meeting all general operating expenses of EN068 PID68 Scenic Ranch Estates during the 2024 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 2023.

Section 2. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2024 budget year, there is hereby certified a percentage tax credit of 41% upon each dollar of the total property taxes due to the district for the taxable year 2023.

Section 3. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of EN068 PID68 Scenic Ranch Estates during the 2024 budget year, there is hereby levied a temporary mill levy reduction (CRS 39-5-121 (SB 93-255)) of -10.947 mills upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2023.

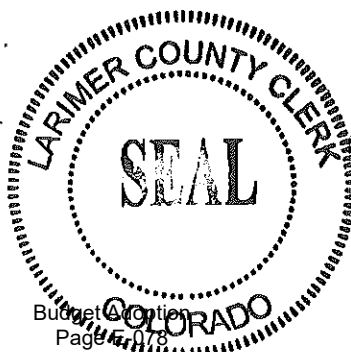
Section 4. That for the purpose of meeting all debt service expenses of EN068 PID68 Scenic Ranch Estates during the 2024 budget year, there is hereby levied a mill levy of 0.000 upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2023.

Section 5. That for the purpose of meeting all refunds/abatements applicable to EN068 PID68 Scenic Ranch Estates during the 2024 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 2023.

ADOPTED THIS 10th day of January, 2024.

By: John Kefalos

Chair Board of County Commissioners
County of Larimer, State of Colorado



ATTEST:

[Signature]
Deputy Clerk to the Board

**EN069 PID69 Crystal View
RESOLUTION TO SET LEVIES**

A RESOLUTION SETTING MILL LEVIES FOR EN069 PID69 Crystal View, LARIMER COUNTY, COLORADO FOR THE 2023 PROPERTY TAX YEAR, FOR TAXES COLLECTED IN THE 2024 CALENDAR YEAR.

WHEREAS, on December 14th, 2023, the Board of County Commissioners, of Larimer County, Colorado adopted the 2024 Budget, and;

WHEREAS, the Board of County Commissioners has appropriated sums of money to the various funds and spending agencies for the calendar year commencing on the first day of January, 2024, and ending on the last day of December, 2024, and;

WHEREAS, the Larimer County Assessor has certified a final net assessed valuation of \$1,249,801 for the district for the taxable year 2023;

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

Section 1. That for the purpose of meeting all general operating expenses of EN069 PID69 Crystal View during the 2024 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 2023.

Section 2. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2024 budget year, there is hereby certified a percentage tax credit of 34% upon each dollar of the total property taxes due to the district for the taxable year 2023.

Section 3. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of EN069 PID69 Crystal View during the 2024 budget year, there is hereby levied a temporary mill levy reduction (CRS 39-5-121 (SB 93-255)) of -34.822 mills upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2023.

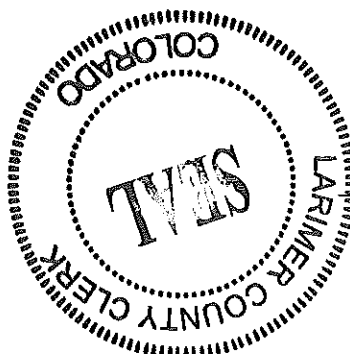
Section 4. That for the purpose of meeting all debt service expenses of EN069 PID69 Crystal View during the 2024 budget year, there is hereby levied a mill levy of 0.000 upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2023.

Section 5. That for the purpose of meeting all refunds/abatements applicable to EN069 PID69 Crystal View during the 2024 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 2023.

ADOPTED THIS 10th day of January, 2024.

By: _____

Chair Board of County Commissioners
County of Larimer, State of Colorado



ATTEST: _____

Deputy Clerk to the Board

**EN070 PID70 Trappers Point
RESOLUTION TO SET LEVIES**

A RESOLUTION SETTING MILL LEVIES FOR EN070 PID70 Trappers Point, LARIMER COUNTY, COLORADO FOR THE 2023 PROPERTY TAX YEAR, FOR TAXES COLLECTED IN THE 2024 CALENDAR YEAR.

WHEREAS, on December 14th, 2023, the Board of County Commissioners, of Larimer County, Colorado adopted the 2024 Budget, and;

WHEREAS, the Board of County Commissioners has appropriated sums of money to the various funds and spending agencies for the calendar year commencing on the first day of January, 2024, and ending on the last day of December, 2024, and;

WHEREAS, the Larimer County Assessor has certified a final net assessed valuation of \$3,089,562 for the district for the taxable year 2023;

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

Section 1. That for the purpose of meeting all general operating expenses of EN070 PID70 Trappers Point during the 2024 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 2023.

Section 2. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2024 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 2023.

Section 3. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of EN070 PID70 Trappers Point during the 2024 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 2023.

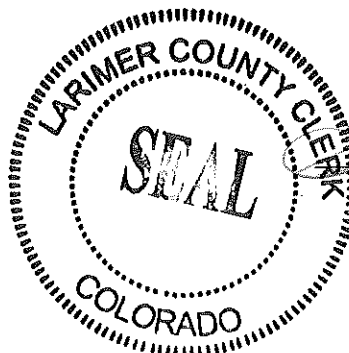
Section 4. That for the purpose of meeting all debt service expenses of EN070 PID70 Trappers Point during the 2024 budget year, there is hereby levied a mill levy of 0.000 upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2023.

Section 5. That for the purpose of meeting all refunds/abateements applicable to EN070 PID70 Trappers Point during the 2024 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 2023.

ADOPTED THIS 10th day of January, 2024.

By: 

Chair Board of County Commissioners
County of Larimer, State of Colorado



ATTEST:


Deputy Clerk to the Board

**EN071 PID71 Rockview Wildflower Ridge
RESOLUTION TO SET LEVIES**

A RESOLUTION SETTING MILL LEVIES FOR EN071 PID71 Rockview Wildflower Ridge, LARIMER COUNTY, COLORADO FOR THE 2023 PROPERTY TAX YEAR, FOR TAXES COLLECTED IN THE 2024 CALENDAR YEAR.

WHEREAS, on December 14th, 2023, the Board of County Commissioners, of Larimer County, Colorado adopted the 2024 Budget, and;

WHEREAS, the Board of County Commissioners has appropriated sums of money to the various funds and spending agencies for the calendar year commencing on the first day of January, 2024, and ending on the last day of December, 2024, and;

WHEREAS, the Larimer County Assessor has certified a final net assessed valuation of \$2,371,702 for the district for the taxable year 2023;

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

Section 1. That for the purpose of meeting all general operating expenses of EN071 PID71 Rockview Wildflower Ridge during the 2024 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 2023.

Section 2. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2024 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 2023.

Section 3. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of EN071 PID71 Rockview Wildflower Ridge during the 2024 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 2023.

Section 4. That for the purpose of meeting all debt service expenses of EN071 PID71 Rockview Wildflower Ridge during the 2024 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 2023.

Section 5. That for the purpose of meeting all refunds/abateements applicable to EN071 PID71 Rockview Wildflower Ridge during the 2024 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 2023.

ADOPTED THIS 10th day of January, 2024.

By: John Kefalas
Chair Board of County Commissioners
County of Larimer, State of Colorado



ATTEST:

Deputy Clerk to the Board

**EN073 PID73 Meadows at Rolling Hills
RESOLUTION TO SET LEVIES**

A RESOLUTION SETTING MILL LEVIES FOR EN073 PID73 Meadows at Rolling Hills, LARIMER COUNTY, COLORADO FOR THE 2023 PROPERTY TAX YEAR, FOR TAXES COLLECTED IN THE 2024 CALENDAR YEAR.

WHEREAS, on December 14th, 2023, the Board of County Commissioners, of Larimer County, Colorado adopted the 2024 Budget, and;

WHEREAS, the Board of County Commissioners has appropriated sums of money to the various funds and spending agencies for the calendar year commencing on the first day of January, 2024, and ending on the last day of December, 2024, and;

WHEREAS, the Larimer County Assessor has certified a final net assessed valuation of \$970,862 for the district for the taxable year 2023;

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

Section 1. That for the purpose of meeting all general operating expenses of EN073 PID73 Meadows at Rolling Hills during the 2024 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 2023.

Section 2. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2024 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 2023.

Section 3. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of EN073 PID73 Meadows at Rolling Hills during the 2024 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 2023.

Section 4. That for the purpose of meeting all debt service expenses of EN073 PID73 Meadows at Rolling Hills during the 2024 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 2023.

Section 5. That for the purpose of meeting all refunds/abatelements applicable to EN073 PID73 Meadows at Rolling Hills during the 2024 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 2023.

ADOPTED THIS 10th day of January, 2024.

By: John Hepokas
Chair Board of County Commissioners
County of Larimer, State of Colorado



ATTEST:
[Signature]
Deputy Clerk to the Board

**EN074 PID74 Eagle Crest
RESOLUTION TO SET LEVIES**

A RESOLUTION SETTING MILL LEVIES FOR EN074 PID74 Eagle Crest, LARIMER COUNTY, COLORADO FOR THE 2023 PROPERTY TAX YEAR, FOR TAXES COLLECTED IN THE 2024 CALENDAR YEAR.

WHEREAS, on December 14th, 2023, the Board of County Commissioners, of Larimer County, Colorado adopted the 2024 Budget, and;

WHEREAS, the Board of County Commissioners has appropriated sums of money to the various funds and spending agencies for the calendar year commencing on the first day of January, 2024, and ending on the last day of December, 2024, and;

WHEREAS, the Larimer County Assessor has certified a final net assessed valuation of \$1,613,280 for the district for the taxable year 2023;

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

Section 1. That for the purpose of meeting all general operating expenses of EN074 PID74 Eagle Crest during the 2024 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 2023.

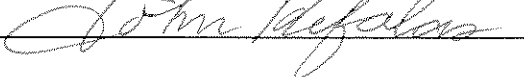
Section 2. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2024 budget year, there is hereby certified a percentage tax credit of 5% upon each dollar of the total property taxes due to the district for the taxable year 2023.

Section 3. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of EN074 PID74 Eagle Crest during the 2024 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 2023.

Section 4. That for the purpose of meeting all debt service expenses of EN074 PID74 Eagle Crest during the 2024 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 2023.

Section 5. That for the purpose of meeting all refunds/abateements applicable to EN074 PID74 Eagle Crest during the 2024 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 2023.

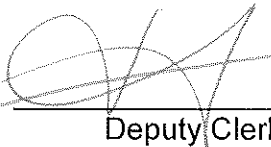
ADOPTED THIS 10th day of January, 2024.

By: 

Chair Board of County Commissioners
County of Larimer, State of Colorado



Budget Adoption
Page E-083

ATTEST: 
Deputy Clerk to the Board

**EN121 - Shared Road
RESOLUTION TO SET LEVIES**

A RESOLUTION SETTING MILL LEVIES FOR EN121 - Shared Road, LARIMER COUNTY, COLORADO FOR THE 2023 PROPERTY TAX YEAR, FOR TAXES COLLECTED IN THE 2024 CALENDAR YEAR.

WHEREAS, on December 14th, 2023, the Board of County Commissioners, of Larimer County, Colorado adopted the 2024 Budget, and;

WHEREAS, the Board of County Commissioners has appropriated sums of money to the various funds and spending agencies for the calendar year commencing on the first day of January, 2024, and ending on the last day of December, 2024, and;

WHEREAS, the Larimer County Assessor has certified a final net assessed valuation of \$0 for the district for the taxable year 2023;

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

Section 1. That for the purpose of meeting all general operating expenses of EN121 - Shared Road during the 2024 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 2023.

Section 2. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2024 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 2023.

Section 3. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of EN121 - Shared Road during the 2024 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 2023.

Section 4. That for the purpose of meeting all debt service expenses of EN121 - Shared Road during the 2024 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 2023.

Section 5. That for the purpose of meeting all refunds/abatements applicable to EN121 - Shared Road during the 2024 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 2023.

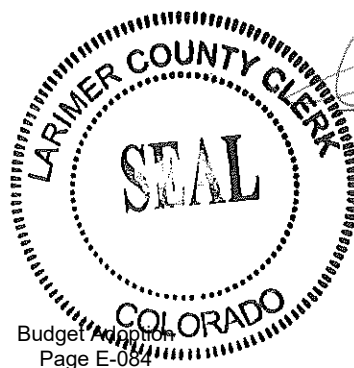
ADOPTED THIS 10th day of January, 2024.

By: John Kefalas

Chair Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

[Signature]
Deputy Clerk to the Board



**Larimer County Pest District
RESOLUTION TO SET LEVIES**

A RESOLUTION SETTING MILL LEVIES FOR the Larimer County Pest District, LARIMER COUNTY, COLORADO FOR THE 2023 PROPERTY TAX YEAR, FOR TAXES COLLECTED IN THE 2024 CALENDAR YEAR.

WHEREAS, on December 14th, 2023, the Board of County Commissioners, of Larimer County, Colorado adopted the 2024 Budget, and;

WHEREAS, the Board of County Commissioners has appropriated sums of money to the various funds and spending agencies for the calendar year commencing on the first day of January, 2024, and ending on the last day of December, 2024, and;

WHEREAS, the Larimer County Assessor has certified a final net assessed valuation of \$7,218,849,373 for the district for the taxable year 2023;

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

Section 1. That for the purpose of meeting all general operating expenses of the Larimer County Pest District during the 2024 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 2023.

Section 2. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2024 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 2023.

Section 3. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the Larimer County Pest District during the 2024 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 2023.

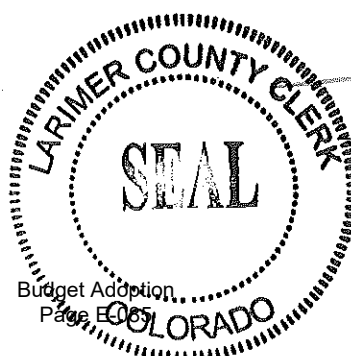
Section 4. That for the purpose of meeting all debt service expenses of the Larimer County Pest District during the 2024 budget year, there is hereby levied a mill levy of 0.000 upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2023.

Section 5. That for the purpose of meeting all refunds/abatements applicable to the Larimer County Pest District during the 2024 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 2023.

ADOPTED THIS 10th day of January, 2024.

By: John Kefalas

Chair Board of County Commissioners
County of Larimer, State of Colorado



ATTEST: [Signature]
Deputy Clerk to the Board

**Larimer County Public Trustee
RESOLUTION TO SET LEVIES**

A RESOLUTION SETTING MILL LEVIES FOR the Larimer County Public Trustee, LARIMER COUNTY, COLORADO FOR THE 2023 PROPERTY TAX YEAR, FOR TAXES COLLECTED IN THE 2024 CALENDAR YEAR.

WHEREAS, on December 14th, 2023, the Board of County Commissioners, of Larimer County, Colorado adopted the 2024 Budget, and;

WHEREAS, the Board of County Commissioners has appropriated sums of money to the various funds and spending agencies for the calendar year commencing on the first day of January, 2024, and ending on the last day of December, 2024, and;

WHEREAS, the Larimer County Assessor has certified a final net assessed valuation of \$8,691,205,361 for the district for the taxable year 2023;

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

Section 1. That for the purpose of meeting all general operating expenses of the Larimer County Public Trustee during the 2024 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 2023.

Section 2. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2024 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 2023.

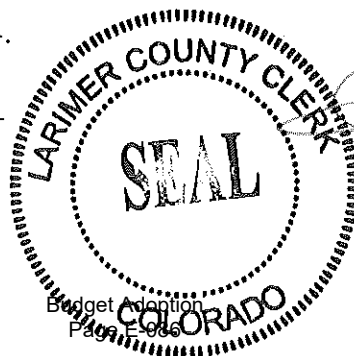
Section 3. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the Larimer County Public Trustee during the 2024 budget year, there is hereby levied a temporary mill levy reduction (CRS 39-5-121 (SB 93-255)) of 0.000 mills upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2023.

Section 4. That for the purpose of meeting all debt service expenses of the Larimer County Public Trustee during the 2024 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 2023.

Section 5. That for the purpose of meeting all refunds/abateements applicable to the Larimer County Public Trustee during the 2024 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 2023.

ADOPTED THIS 10th day of January, 2024.

By: John Kefalos
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 2024**

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, 2024, AND ENDING ON THE LAST DAY OF DECEMBER, 2024.

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 2024 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, 2023.

By: *Jody Shadduck-McNally*
Chair, Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

[Signature]
Deputy Clerk to the Board



2024 Appropriation of Funds by Spending Agency

Rollup Fund and Spending Agency

2024 Spending Agency Appropriation

101 General, 102 Disaster Contingency, and 105 Disaster Response Funds

Assessor	\$5,508,110
Clerk and Recorder	\$14,321,664
Community Justice Alternatives	\$13,272,327
Community Planning Infrastructure and Resources	\$12,938,624
Coroner	\$2,334,234
County Manager	\$60,460,481
District Attorney	\$12,281,082
Financial Services	\$3,178,140
Human and Economic Health	\$2,724,272
Information Technology	\$12,364,047
Sheriff	\$91,624,573
Surveyor	\$77,172
Treasurer	\$1,980,220

General Fund Memo Total: \$233,064,946

125 Section 125 Fund

County Manager	<u>\$27,000</u>
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Section 125 Fund Memo Total: \$27,000

200 Sales Tax Fund

Financial Services	<u>\$12,902,208</u>
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Sales Tax Fund Memo Total: \$12,902,208

215 Natural Resources Fund

Community Planning, Infrastructure & Resources	<u>\$10,738,447</u>
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Natural Resources Fund Memo Total: \$10,738,447

220 Parks Fund

Community Planning, Infrastructure & Resources	<u>\$7,274,273</u>
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Parks Fund Memo Total: \$7,274,273

225 Pest District Fund

Community Planning, Infrastructure & Resources	<u>\$1,640,584</u>
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Pest District Fund Memo Total: \$1,640,584

230 Conservation Trust Fund

Community Planning, Infrastructure & Resources	<u>\$126,100</u>
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Conservation Trust Fund Memo Total: \$126,100

240 The Ranch Fund

Community Planning, Infrastructure & Resources	<u>\$20,321,520</u>
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The Ranch Fund Memo Total: \$20,321,520

Rollup Fund and Spending Agency**2024 Spending Agency Appropriation**

245 Building Inspections Fund		
Community Planning, Infrastructure & Resources		\$3,837,243
Building Inspections Fund Memo Total:		\$3,837,243
246 Public Trustee Fund		
Office of the Treasurer		\$179,787
Public Trustee Fund Memo Total:		\$179,787
252 Road and Bridge Fund		
Community Planning, Infrastructure & Resources		\$52,130,831
Road and Bridge Fund Memo Total:		\$52,130,831
255 Transportation Expansion Fund		
Community Planning, Infrastructure & Resources		\$3,417,640
Transportation Expansion Fund Memo Total:		\$3,417,640
262 Human Services Fund		
Human and Economic Health Services		\$65,421,978
Human Services Fund Memo Total:		\$65,421,978
265 Behavioral Health Fund		
Human and Economic Health Services		\$23,528,591
Human Services Fund Memo Total:		\$23,528,591
268 Developmental Disabilities Fund		
County Manager		\$6,300,000
Developmental Disabilities Fund Memo Total:		\$6,300,000
270 Economic and Workforce Development Fund		
Human and Economic Health Services		\$9,710,179
Workforce Center Fund Memo Total:		\$9,710,179
275 Community Justice Alternatives Fund		
Community Justice Alternatives		\$14,622,165
Community Justice Alternatives Fund Memo Total:		\$14,622,165
282 Health and Environment Fund		
Human and Economic Health Services		\$12,793,977
Health and Environment Fund Memo Total:		\$12,793,977
285 West Vine Stormwater Basin Fund		
Community Planning, Infrastructure & Resources		\$8,610
West Vine Stormwater Basin Fund Memo Total:		\$8,610
290 Drainage Fund		
Community Planning, Infrastructure & Resources		\$137,000
Drainage Fund Memo Total:		\$137,000

Rollup Fund and Spending Agency**2024 Spending Agency Appropriation**

295 General & Public Improvement Districts Fund		
Community Planning, Infrastructure & Resources		\$2,743,382
General & Public Improvement Districts Fund Memo Total:		\$2,743,382
300 Solid Waste Fund		
Community Planning, Infrastructure & Resources		\$43,877,754
Solid Waste Fund Memo Total:		\$43,877,754
400 Assessment Debt Fund		
Community Planning, Infrastructure & Resources		\$326,366
Assessment Debt Fund Memo Total:		\$326,366
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		\$48,870
Assessment Debt Fund Memo Total:		\$48,870
508 Information Technology Capital Projects Fund		
Information Technology		\$5,219,300
Information Technology Capital Projects Fund Memo Total:		\$5,219,300
512 Facilities Capital Expenditures Fund		
County Manager		\$13,861,009
Facilities Capital Expenditures Fund Memo Total:		\$13,861,009
522 Replacement Fund		
Clerk & Recorder		\$455,063
Community Development		\$10,000
County Manager		\$645,000
Coroner		\$11,500
Community Justice Alternatives		\$168,600
District Attorney		\$3,500
Road & Bridge		\$6,423
Human and Economic Health Services		\$33,990
Sheriff		\$715,070
Treasurer		\$12,500
Replacement Fund Memo Total:		\$1,893,046
608 Information Management Fund		
Information Technology Management		\$6,817,659
Information Technology Management Fund Memo Total:		\$6,817,659

Rollup Fund and Spending Agency**2024 Spending Agency Appropriation**610 Facilities Management Fund
County Manager

\$14,401,716

Facilities Management Fund Memo Total: \$14,401,716

612 Fleet Services Fund
County Manager

\$15,994,462

Fleet Services Fund Memo Total: \$15,994,462

645 Self-Insured Employee Benefits Fund
County Manager

\$34,246,363

Self-Insured Employee Benefits Fund Memo Total: \$34,246,363

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

\$5,355,181

Self-Insured Risk Management Fund Memo Total: \$5,355,181

Report Total (Memo Only):**\$629,162,687**

**COUNTY OF LARIMER
RESOLUTION TO DESIGNATE ENDING 2024 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
2024, AND ENDING ON THE LAST DAY OF DECEMBER 2024.

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 2024 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, 2023.

By: Jody Shaddock-McNally
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

[Signature]
Deputy Clerk to the Board



Designations of 2024 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 2024 Ending Fund Balance
CAPITAL PROJECTS						
500 Improvement District Const	\$0	\$1,074,178	\$0	\$0	\$0	\$1,074,178
508 Information Technology Capital	\$0	\$3,185,777	\$0	\$0	\$0	\$3,185,777
512 Capital Expenditures	\$0	\$2,861,711	\$0	\$0	\$0	\$2,861,711
522 Replacement	\$0	\$2,566,682	\$0	\$0	\$0	\$2,566,682
Subtotal - Capital Projects	\$0	\$9,688,348	\$0	\$0	\$0	\$9,688,348
DEBT SERVICE						
400 Assessment Debt	\$0	\$0	\$0	\$1,669,594	\$0	\$1,669,594
Subtotal - Debt Service	\$0	\$0	\$0	\$1,669,594	\$0	\$1,669,594
ENTERPRISE						
300 Solid Waste	\$0	\$0	\$1,600,000	\$20,223,484	\$0	\$21,823,484
Subtotal - Enterprise	\$0	\$0	\$1,600,000	\$20,223,484	\$0	\$21,823,484
GENERAL FUND						
101 General	\$10,300,000	\$0	\$22,000,000	\$2,341,618	\$0	\$34,641,618
102 Climate Change Impact				\$19,030,000		
105 Natural Disaster	\$0	\$0	\$0	\$22,804,949	\$2,659,831	\$25,464,780
Subtotal - General Fund	\$10,300,000	\$0	\$22,000,000	\$44,176,567	\$2,659,831	\$79,136,398
INTERNAL SERVICE						
608 Info Tech Operating	\$0		(\$377,488)	\$292,384	\$0	(\$85,104)
610 Facilities Management	\$0	\$3,709,685	\$1,670,969		\$0	\$5,380,654
612 Fleet Services	\$0	\$6,106,100	\$900,000		\$0	\$7,006,100
645 Employee Benefits	\$0		\$7,000,000	\$4,726,984	\$0	\$11,726,984
672 Unemployment	\$0		\$50,000	\$1,030,229	\$0	\$1,080,229
682 Risk Management	\$0		\$550,000	\$8,569,425	\$0	\$9,119,425
Subtotal - Internal Service	\$0	\$9,815,785	\$9,793,481	\$14,619,022	\$0	\$34,228,288
SPECIAL REVENUE						
125 Section 125	\$0			\$147,433	\$0	\$147,433
200 Sales Tax	\$0			\$8,442,155	\$0	\$8,442,155
215 Natural Resources	\$0		\$800,000	\$30,782,516	\$0	\$31,582,516
220 Parks	\$0		\$800,000	\$533,836	\$0	\$1,333,836
225 Pest District	\$0	(\$275,847)	\$80,000	\$1,069,737	\$0	\$873,890
230 Conservation Trust Fund	\$0			\$6,580,324	\$0	\$6,580,324
240 The Ranch	\$0	\$1,938,588	\$1,700,000	\$2,476,610	\$0	\$6,115,198
245 Building Inspections	\$0		\$650,000	\$2,168,019	\$0	\$2,818,019
246 Public Trustee	\$0		\$158,313		\$0	\$158,313
252 Road and Bridge	\$0		\$189,789		\$0	\$189,789
255 Transportation Expansion	\$0	\$5,033,795			\$0	\$5,033,795
262 Human Services	\$0		\$1,400,000	\$10,677,179	\$0	\$12,077,179
265 Behavioral Health	\$0		\$2,400,000	\$27,422,419	\$0	\$29,822,419
270 Workforce Center	\$0		\$250,000	\$1,323,702	\$0	\$1,573,702
275 Community Justice Alternatives	\$0		\$687,789		\$0	\$687,789
282 Health and Environment	\$0		\$1,300,000	\$1,905,320	\$0	\$3,205,320
285 West Vine Stormwater	\$0			\$900,745		\$900,745
290 Drainage	\$0			\$701,359	\$0	\$701,359
295 Improvement District	\$0			\$11,978,140	\$0	\$11,978,140
SUBTOTAL - Special Revenue	\$0	\$6,696,536	\$10,415,891	\$107,109,494	\$0	\$124,221,921
TOTAL - ALL FUNDS	\$10,300,000	\$26,200,669	\$43,809,372	\$187,798,161	\$2,659,831	\$270,768,033

**EN002 GID2-Pinewood Springs
RESOLUTION TO ADOPT 2024 BUDGET**

A Resolution Adopting A Budget For **EN002 GID2-Pinewood Springs**, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2024, And Ending On The Last Day Of December, 2024.

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 6, 2023, 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, in August the Larimer County Assessor has certified an initial net assessed valuation of **\$18,164,901** for the district for the taxable year 2023;

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	12,327	179,667	121,190	70,804

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 **EN002 GID2-Pinewood Springs**, Colorado.

Section 4. 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 5. That in accordance with CRS 29-1-103, lease-purchase agreements for **EN002 GID2-Pinewood Springs** Totals as follows:

- a. Total amount to be expended during 2024:
 - 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, 2024.

By: Jody Shadduck-McNally
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 2024 BUDGET**

A Resolution Adopting A Budget For **EN004 GID4-Carriage Hills**, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2024, And Ending On The Last Day Of December, 2024.

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 6, 2023, 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, in August the Larimer County Assessor has certified an initial net assessed valuation of **\$26,316,102** for the district for the taxable year 2023;

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	460,234	256,586	167,211	549,609

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 **EN004 GID4-Carriage Hills**, Colorado.

Section 4. 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 5. That in accordance with CRS 29-1-103, lease-purchase agreements for **EN004 GID4-Carriage Hills** Totals as follows:

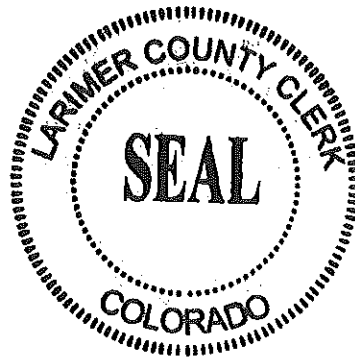
- a. Total amount to be expended during 2024:
 - Involving Real Property 0
- b. Total maximum payment liability over the entire terms of all agreements:
 - Involving Real Property 0

ADOPTED THIS 14th day of December, 2024.

By: Jody Shaddock-McNally
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 2024 BUDGET**

A Resolution Adopting A Budget For **EN008 GID8-Namaqua Hills**, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2024, And Ending On The Last Day Of December, 2024.

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 6, 2023, 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, in August the Larimer County Assessor has certified an initial net assessed valuation of **\$6,893,644** for the district for the taxable year 2023;

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	781,300	54,916	422,559	413,657

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 **EN008 GID8-Namaqua Hills**, Colorado.

Section 4. 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 5. That in accordance with CRS 29-1-103, lease-purchase agreements for **EN008 GID8-Namaqua Hills** Totals as follows:

- a. Total amount to be expended during 2024:
 - 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, 2024.

By: Jody Shadduck McNally
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

[Signature]
Deputy Clerk to the Board



**EN009 GID1991-1-Arapahoe Pines
RESOLUTION TO ADOPT 2024 BUDGET**

A Resolution Adopting A Budget For **EN009 GID1991-1-Arapahoe Pines**, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2024, And Ending On The Last Day Of December, 2024.

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 6, 2023, 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, in August the Larimer County Assessor has certified an initial net assessed valuation of **\$822,654** for the district for the taxable year 2023;

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	177,742	23,244	16,006	184,980

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 **EN009 GID1991-1-Arapahoe Pines**, Colorado.

Section 4. 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 5. That in accordance with CRS 29-1-103, lease-purchase agreements for **EN009 GID1991-1-Arapahoe Pines** Totals as follows:

- a. Total amount to be expended during 2024:
 - 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, 2024.

By: Jody Shadduck-McNally
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

[Signature]
Deputy Clerk to the Board



**EN010 - GID10-Homestead Estates
RESOLUTION TO ADOPT 2024 BUDGET**

A Resolution Adopting A Budget For **EN010 - GID10-Homestead Estates**, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2024, And Ending On The Last Day Of December, 2024.

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 6, 2023, 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, in August the Larimer County Assessor has certified an initial net assessed valuation of **\$2,049,286** for the district for the taxable year 2023;

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	18,045	0	0	18,045

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 **EN010 - GID10-Homestead Estates**, Colorado.

Section 4. 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 5. That in accordance with CRS 29-1-103, lease-purchase agreements for **EN010 - GID10-Homestead Estates** Totals as follows:

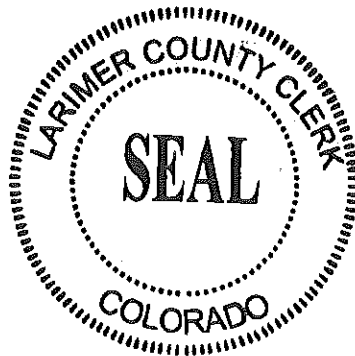
- a. Total amount to be expended during 2024:
Involving Real Property 0
- b. Total maximum payment liability over the entire terms of all agreements:
Involving Real Property 0

ADOPTED THIS 14th day of December, 2024.

By: Jody Shaddock-McNally
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

[Signature]
Deputy Clerk to the Board



**EN011 GID11-Meadowdale
RESOLUTION TO ADOPT 2024 BUDGET**

A Resolution Adopting A Budget For **EN011 GID11-Meadowdale**, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2024, And Ending On The Last Day Of December, 2024.

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 6, 2023, 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, in August the Larimer County Assessor has certified an initial net assessed valuation of **\$7,596,872** for the district for the taxable year 2023;

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	4,062	41,660	27,700	18,022

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** 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 **EN011 GID11-Meadowdale**, Colorado.

Section 4. 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 5. That in accordance with CRS 29-1-103, lease-purchase agreements for **EN011 GID11-Meadowdale** Totals as follows:

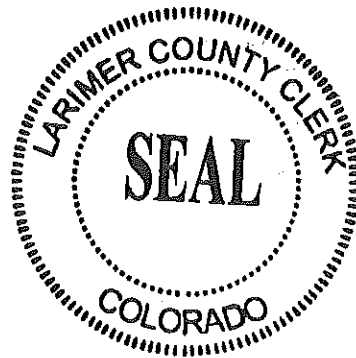
- | | |
|---|---|
| a. Total amount to be expended during 2024: | |
| Involving Real Property | 0 |
| b. Total maximum payment liability over the entire terms of all agreements: | |
| Involving Real Property | 0 |

ADOPTED THIS 14th day of December, 2024.

By: Jody Shaddock-McNally
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 2024 BUDGET**

A Resolution Adopting A Budget For **EN012 GID12-Club Estates**, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2024, And Ending On The Last Day Of December, 2024.

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 6, 2023, 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, in August the Larimer County Assessor has certified an initial net assessed valuation of **\$2,040,649** for the district for the taxable year 2023;

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	268,244	23,120	251,449	39,915

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 **EN012 GID12-Club Estates**, Colorado.

Section 4. 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 5. That in accordance with CRS 29-1-103, lease-purchase agreements for **EN012 GID12-Club Estates** Totals as follows:

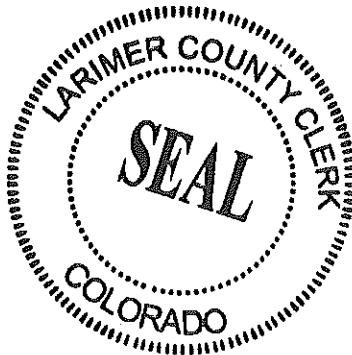
- a. Total amount to be expended during 2024:
Involving Real Property 0
- b. Total maximum payment liability over the entire terms of all agreements:
Involving Real Property 0

ADOPTED THIS 14th day of December, 2024.

By: Jody Shadduck-McNally
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 2024 BUDGET**

A Resolution Adopting A Budget For **EN013 GID13A-Red Feather**, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2024, And Ending On The Last Day Of December, 2024.

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 6, 2023, 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, in August the Larimer County Assessor has certified an initial net assessed valuation of **\$4,751,600** for the district for the taxable year 2023;

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	91,439	50,218	22,975	118,682

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 **EN013 GID13A-Red Feather**, Colorado.

Section 4. 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 5. That in accordance with CRS 29-1-103, lease-purchase agreements for **EN013 GID13A-Red Feather** Totals as follows:

- a. Total amount to be expended during 2024:
 - 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, 2024.

By: Jody Shaddock-McNally
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 2024 BUDGET**

A Resolution Adopting A Budget For **EN014 GID14-Little Valley Road**, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2024, And Ending On The Last Day Of December, 2024.

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 6, 2023, 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, in August the Larimer County Assessor has certified an initial net assessed valuation of **\$9,973,359** for the district for the taxable year 2023;

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	22,818	144,492	144,215	23,095

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 **EN014 GID14-Little Valley Road**, Colorado.

Section 4. 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 5. That in accordance with CRS 29-1-103, lease-purchase agreements for **EN014 GID14-Little Valley Road** Totals as follows:

- a. Total amount to be expended during 2024:
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, 2024.

By: Jody Shadduck-McNally
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 2024 BUDGET**

A Resolution Adopting A Budget For **EN016 GID16-Kitchell Subdivision**, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2024, And Ending On The Last Day Of December, 2024.

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 6, 2023, 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, in August the Larimer County Assessor has certified an initial net assessed valuation of **\$1,205,451** for the district for the taxable year 2023;

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	75,178	10,999	15,713	70,464

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 **EN016 GID16-Kitchell Subdivision**, Colorado.

Section 4. 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 5. That in accordance with CRS 29-1-103, lease-purchase agreements for **EN016 GID16-Kitchell Subdivision** Totals as follows:

- a. Total amount to be expended during 2024:
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, 2024.

By: Jody Shadduck McNally
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 2024 BUDGET**

A Resolution Adopting A Budget For **EN017 GID17-Country Meadows**, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2024, And Ending On The Last Day Of December, 2024.

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 6, 2023, 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, in August the Larimer County Assessor has certified an initial net assessed valuation of **\$5,069,630** for the district for the taxable year 2023;

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	125,247	40,954	27,654	138,547

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 **EN017 GID17-Country Meadows**, Colorado.

Section 4. 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 5. That in accordance with CRS 29-1-103, lease-purchase agreements for **EN017 GID17-Country Meadows** Totals as follows:

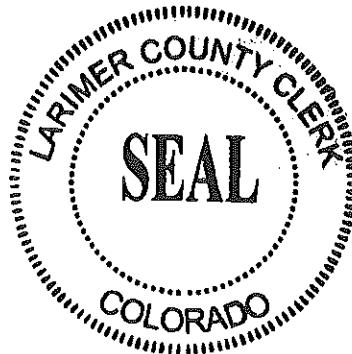
- a. Total amount to be expended during 2024:
Involving Real Property 0
- b. Total maximum payment liability over the entire terms of all agreements:
Involving Real Property 0

ADOPTED THIS 14th day of December, 2024.

By: Jody Shaddock McNally
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 2024 BUDGET**

A Resolution Adopting A Budget For **EN018 GID18-Venner Ranch**, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2024, And Ending On The Last Day Of December, 2024.

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 6, 2023, 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, in August the Larimer County Assessor has certified an initial net assessed valuation of **\$3,049,677** for the district for the taxable year 2023;

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	31,415	34,781	39,254	26,942

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 **EN018 GID18-Venner Ranch**, Colorado.

Section 4. 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.

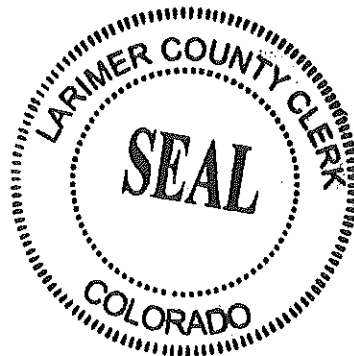
Section 5. That in accordance with CRS 29-1-103, lease-purchase agreements for **EN018 GID18-Venner Ranch** Totals as follows:

- a. Total amount to be expended during 2024:
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, 2024.

By: Jody Shaddock-McKally
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 2024 BUDGET**

A Resolution Adopting A Budget For **EN019 PID19-Highland Hills**, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2024, And Ending On The Last Day Of December, 2024.

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 6, 2023, 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, in August the Larimer County Assessor has certified an initial net assessed valuation of **\$9,317,123** for the district for the taxable year 2023;

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	283,574	107,181	26,947	363,808

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 **EN019 PID19-Highland Hills**, Colorado.

Section 4. 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.

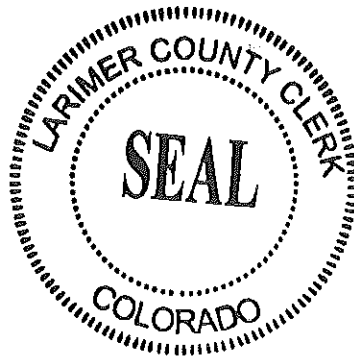
Section 5. That in accordance with CRS 29-1-103, lease-purchase agreements for **EN019 PID19-Highland Hills** Totals as follows:

- a. Total amount to be expended during 2024:
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, 2024.

By: Jody Shadduck-McNally
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST: [Signature]
Deputy Clerk to the Board



**EN020 PID20-Ptarmigan
RESOLUTION TO ADOPT 2024 BUDGET**

A Resolution Adopting A Budget For **EN020 PID20-Ptarmigan**, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2024, And Ending On The Last Day Of December, 2024.

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 6, 2023, 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, in August the Larimer County Assessor has certified an initial net assessed valuation of **\$20,100,109** for the district for the taxable year 2023;

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	180,931	181,480	26,763	335,648

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 **EN020 PID20-Ptarmigan**, Colorado.

Section 4. 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 5. That in accordance with CRS 29-1-103, lease-purchase agreements for **EN020 PID20-Ptarmigan** Totals as follows:

- a. Total amount to be expended during 2024:
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, 2024.

By: Jody Shaddock-McNally
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 2024 BUDGET**

A Resolution Adopting A Budget For **EN021 PID21-Solar Ridge**, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2024, And Ending On The Last Day Of December, 2024.

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 6, 2023, 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, in August the Larimer County Assessor has certified an initial net assessed valuation of **\$4,077,151** for the district for the taxable year 2023;

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	236,248	67,811	20,092	283,967

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 **EN021 PID21-Solar Ridge**, Colorado.

Section 4. 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 5. That in accordance with CRS 29-1-103, lease-purchase agreements for **EN021 PID21-Solar Ridge** Totals as follows:

- a. Total amount to be expended during 2024:
 - 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, 2024.

By: Jody Shaddock McNally
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

[Signature]
Deputy Clerk to the Board



**EN022 PID22-Saddleback
RESOLUTION TO ADOPT 2024 BUDGET**

A Resolution Adopting A Budget For **EN022 PID22-Saddleback**, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2024, And Ending On The Last Day Of December, 2024.

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 6, 2023, 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, in August the Larimer County Assessor has certified an initial net assessed valuation of **\$1,398,839** for the district for the taxable year 2023;

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	72,366	16,485	6,868	81,983

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 **EN022 PID22-Saddleback**, Colorado.

Section 4. 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 5. That in accordance with CRS 29-1-103, lease-purchase agreements for **EN022 PID22-Saddleback** Totals as follows:

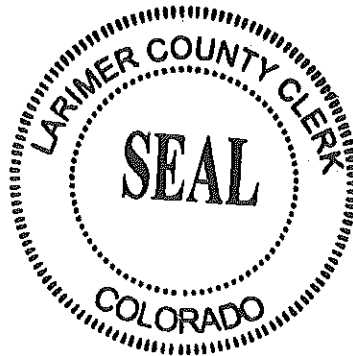
- a. Total amount to be expended during 2024:
 - Involving Real Property 0
- b. Total maximum payment liability over the entire terms of all agreements:
 - Involving Real Property 0

ADOPTED THIS 14th day of December, 2024.

By: *Jody Shaddock-McKally*
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 2024 BUDGET**

A Resolution Adopting A Budget For **EN023 PID23-Eagle Rock Ranches**, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2024, And Ending On The Last Day Of December, 2024.

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 6, 2023, 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, in August the Larimer County Assessor has certified an initial net assessed valuation of **\$1,275,081** for the district for the taxable year 2023;

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	8,541	14,543	13,942	9,142

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 **EN023 PID23-Eagle Rock Ranches**, Colorado.

Section 4. 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 5. That in accordance with CRS 29-1-103, lease-purchase agreements for **EN023 PID23-Eagle Rock Ranches** Totals as follows:

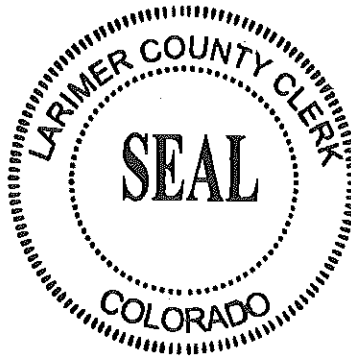
- | | |
|---|---|
| a. Total amount to be expended during 2024: | |
| Involving Real Property | 0 |
| b. Total maximum payment liability over the entire terms of all agreements: | |
| Involving Real Property | 0 |

ADOPTED THIS 14th day of December, 2024.

By: Jody Shaddock-McNally
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

[Signature]
Deputy Clerk to the Board



**EN024 PID24-Westridge
RESOLUTION TO ADOPT 2024 BUDGET**

A Resolution Adopting A Budget For **EN024 PID24-Westridge**, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2024, And Ending On The Last Day Of December, 2024.

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 6, 2023, 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, in August the Larimer County Assessor has certified an initial net assessed valuation of **\$4,422,068** for the district for the taxable year 2023;

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	86,576	39,329	7,549	118,356

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 **EN024 PID24-Westridge**, Colorado.

Section 4. 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 5. That in accordance with CRS 29-1-103, lease-purchase agreements for **EN024 PID24-Westridge** Totals as follows:

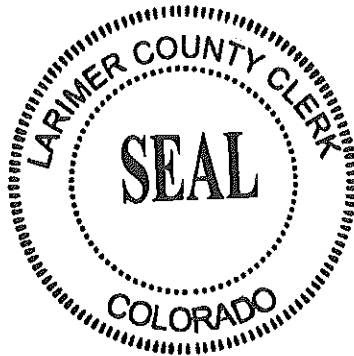
- a. Total amount to be expended during 2024:
 - Involving Real Property 0
- b. Total maximum payment liability over the entire terms of all agreements:
 - Involving Real Property 0

ADOPTED THIS 14th day of December, 2024.

By: Jody Shaddock McNally
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 2024 BUDGET**

A Resolution Adopting A Budget For **EN025 PID25-Estes Park Estates**, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2024, And Ending On The Last Day Of December, 2024.

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 6, 2023, 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, in August the Larimer County Assessor has certified an initial net assessed valuation of **\$2,742,146** for the district for the taxable year 2023;

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	10,588	40,359	34,615	16,332

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 **EN025 PID25-Estes Park Estates**, Colorado.

Section 4. 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 5. That in accordance with CRS 29-1-103, lease-purchase agreements for **EN025 PID25-Estes Park Estates** Totals as follows:

- a. Total amount to be expended during 2024:
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, 2024.

By: Jody Shaddock McNally
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 2024 BUDGET**

A Resolution Adopting A Budget For **EN026 PID26-Eagle Ranch Estates**, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2024, And Ending On The Last Day Of December, 2024.

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 6, 2023, 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, in August the Larimer County Assessor has certified an initial net assessed valuation of **\$11,538,631** for the district for the taxable year 2023;

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	443,009	111,298	7,214	547,093

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 **EN026 PID26-Eagle Ranch Estates**, Colorado.

Section 4. 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 5. That in accordance with CRS 29-1-103, lease-purchase agreements for **EN026 PID26-Eagle Ranch Estates** Totals as follows:

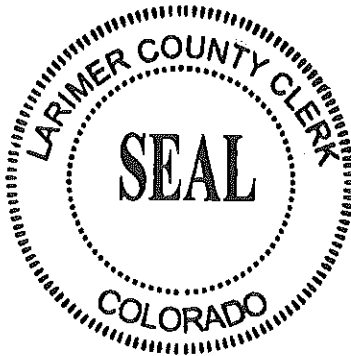
- | | |
|---|---|
| a. Total amount to be expended during 2024: | |
| Involving Real Property | 0 |
| b. Total maximum payment liability over the entire terms of all agreements: | |
| Involving Real Property | 0 |

ADOPTED THIS 14th day of December, 2024.

By: *Jody Shadduck McNally*
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 2024 BUDGET**

A Resolution Adopting A Budget For **EN027 PID27-Crown Point**, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2024, And Ending On The Last Day Of December, 2024.

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 6, 2023, 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, in August the Larimer County Assessor has certified an initial net assessed valuation of **\$926,125** for the district for the taxable year 2023;

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	63,750	13,048	10,846	65,952

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 **EN027 PID27-Crown Point**, Colorado.

Section 4. 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 5. That in accordance with CRS 29-1-103, lease-purchase agreements for **EN027 PID27-Crown Point** Totals as follows:

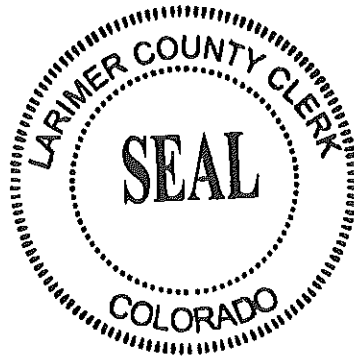
- a. Total amount to be expended during 2024:
 - Involving Real Property 0
- b. Total maximum payment liability over the entire terms of all agreements:
 - Involving Real Property 0

ADOPTED THIS 14th day of December, 2024.

By: Jody Shaddock-Minelly
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

[Signature]
Deputy Clerk to the Board



**EN028 PID28-Trotwood
RESOLUTION TO ADOPT 2024 BUDGET**

A Resolution Adopting A Budget For **EN028 PID28-Trotwood**, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2024, And Ending On The Last Day Of December, 2024.

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 6, 2023, 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, in August the Larimer County Assessor has certified an initial net assessed valuation of **\$1,395,986** for the district for the taxable year 2023;

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	59,856	12,949	32,339	40,466

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 **EN028 PID28-Trotwood**, Colorado.

Section 4. 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 5. That in accordance with CRS 29-1-103, lease-purchase agreements for **EN028 PID28-Trotwood** Totals as follows:

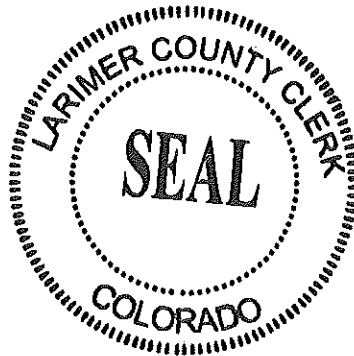
- a. Total amount to be expended during 2024:
 - Involving Real Property 0
- b. Total maximum payment liability over the entire terms of all agreements:
 - Involving Real Property 0

ADOPTED THIS 14th day of December, 2024.

By: Jody Shaddock-McNally
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 2024 BUDGET**

A Resolution Adopting A Budget For **EN029 PID29-Vine Drive**, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2024, And Ending On The Last Day Of December, 2024.

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 6, 2023, 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, in August the Larimer County Assessor has certified an initial net assessed valuation of **\$1,370,226** for the district for the taxable year 2023;

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	8,584	11,404	16,039	3,949

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 **EN029 PID29-Vine Drive**, Colorado.

Section 4. 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 5. That in accordance with CRS 29-1-103, lease-purchase agreements for **EN029 PID29-Vine Drive** Totals as follows:

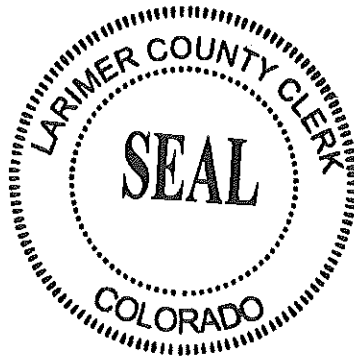
- a. Total amount to be expended during 2024:
Involving Real Property 0
- b. Total maximum payment liability over the entire terms of all agreements:
Involving Real Property 0

ADOPTED THIS 14th day of December, 2024.

By: Jody Shaddock McNally
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 2024 BUDGET**

A Resolution Adopting A Budget For **EN030 PID30-Poudre Overlook**, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2024, And Ending On The Last Day Of December, 2024.

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 6, 2023, 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, in August the Larimer County Assessor has certified an initial net assessed valuation of **\$4,416,181** for the district for the taxable year 2023;

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	353,809	38,014	3,664	388,159

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 **EN030 PID30-Poudre Overlook**, Colorado.

Section 4. 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 5. That in accordance with CRS 29-1-103, lease-purchase agreements for **EN030 PID30-Poudre Overlook** Totals as follows:

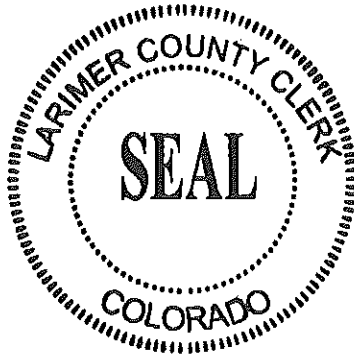
- a. Total amount to be expended during 2024:
 - Involving Real Property 0
- b. Total maximum payment liability over the entire terms of all agreements:
 - Involving Real Property 0

ADOPTED THIS 14th day of December, 2024.

By: Jody Shaddock McNally
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 2024 BUDGET**

A Resolution Adopting A Budget For **EN031 PID31-Foothills Shadow**, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2024, And Ending On The Last Day Of December, 2024.

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 6, 2023, 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, in August the Larimer County Assessor has certified an initial net assessed valuation of **\$1,072,463** for the district for the taxable year 2023;

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	120,636	27,521	2,984	145,173

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 **EN031 PID31-Foothills Shadow**, Colorado.

Section 4. 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 5. That in accordance with CRS 29-1-103, lease-purchase agreements for **EN031 PID31-Foothills Shadow** Totals as follows:

- a. Total amount to be expended during 2024:
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, 2024.

By: Jody Shaddock McNally
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 2024 BUDGET**

A Resolution Adopting A Budget For **EN032 PID32-Charles Heights**, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2024, And Ending On The Last Day Of December, 2024.

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 6, 2023, 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, in August the Larimer County Assessor has certified an initial net assessed valuation of **\$2,840,429** for the district for the taxable year 2023;

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	4,058	24,156	20,165	8,049

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 **EN032 PID32-Charles Heights**, Colorado.

Section 4. 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 5. That in accordance with CRS 29-1-103, lease-purchase agreements for **EN032 PID32-Charles Heights** Totals as follows:

- a. Total amount to be expended during 2024:
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, 2024.

By: Jody Shadduck-McNally
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 2024 BUDGET**

A Resolution Adopting A Budget For **EN033 PID33-Prairie Trails**, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2024, And Ending On The Last Day Of December, 2024.

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 6, 2023, 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, in August the Larimer County Assessor has certified an initial net assessed valuation of **\$3,456,548** for the district for the taxable year 2023;

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	27,646	97,745	23,335	102,056

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 **EN033 PID33-Prairie Trails**, Colorado.

Section 4. 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 5. That in accordance with CRS 29-1-103, lease-purchase agreements for **EN033 PID33-Prairie Trails** Totals as follows:

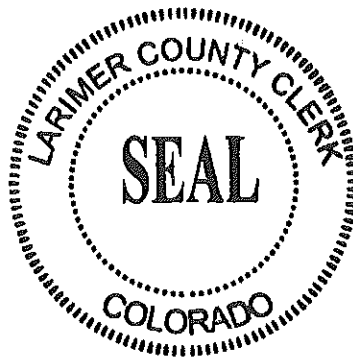
- a. Total amount to be expended during 2024:
 - Involving Real Property 0
- b. Total maximum payment liability over the entire terms of all agreements:
 - Involving Real Property 0

ADOPTED THIS 14th day of December, 2024.

By: *Jody Shaddock McNally*
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 2024 BUDGET**

A Resolution Adopting A Budget For **EN034 PID34-Mountain Range Shadows**, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2024, And Ending On The Last Day Of December, 2024.

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 6, 2023, 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, in August the Larimer County Assessor has certified an initial net assessed valuation of **\$6,232,530** for the district for the taxable year 2023;

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	482,489	106,621	18,910	570,200

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 **EN034 PID34-Mountain Range Shadows**, Colorado.

Section 4. 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 5. That in accordance with CRS 29-1-103, lease-purchase agreements for **EN034 PID34-Mountain Range Shadows** Totals as follows:

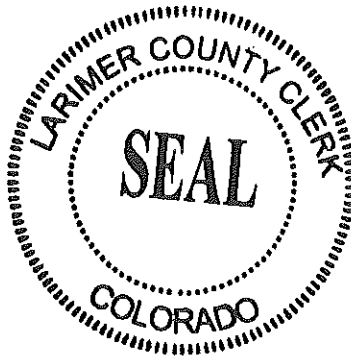
- a. Total amount to be expended during 2024:
Involving Real Property 0
- b. Total maximum payment liability over the entire terms of all agreements:
Involving Real Property 0

ADOPTED THIS 14th day of December, 2024.

By: Jody Shaddock-McNally
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

[Signature]
Deputy Clerk to the Board



EN035 PID35-Bruns
RESOLUTION TO ADOPT 2024 BUDGET

A Resolution Adopting A Budget For **EN035 PID35-Bruns**, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2024, And Ending On The Last Day Of December, 2024.

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 6, 2023, 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, in August the Larimer County Assessor has certified an initial net assessed valuation of **\$1,625,914** for the district for the taxable year 2023;

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	122,563	22,573	1,963	143,173

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 **EN035 PID35-Bruns**, Colorado.

Section 4. 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 5. That in accordance with CRS 29-1-103, lease-purchase agreements for **EN035 PID35-Bruns** Totals as follows:

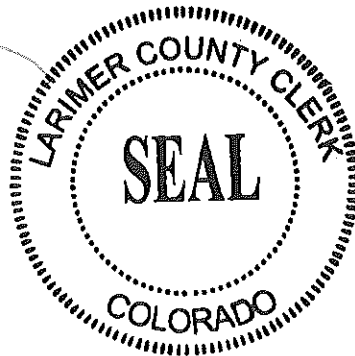
- a. Total amount to be expended during 2024:
Involving Real Property 0
- b. Total maximum payment liability over the entire terms of all agreements:
Involving Real Property 0

ADOPTED THIS 14th day of December, 2024.

By: Jody Shaddock-McNally
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 2024 BUDGET

A Resolution Adopting A Budget For **EN036 PID36-Bonnell West**, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2024, And Ending On The Last Day Of December, 2024.

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 6, 2023, 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, in August the Larimer County Assessor has certified an initial net assessed valuation of **\$8,195,420** for the district for the taxable year 2023;

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	587,842	105,774	7,356	686,260

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 **EN036 PID36-Bonnell West**, Colorado.

Section 4. 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 5. That in accordance with CRS 29-1-103, lease-purchase agreements for **EN036 PID36-Bonnell West** Totals as follows:

- a. Total amount to be expended during 2024:
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, 2024.

By: Gody Shadduck McNally
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 2024 BUDGET**

A Resolution Adopting A Budget For **EN037 PID37-Terry Cove**, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2024, And Ending On The Last Day Of December, 2024.

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 6, 2023, 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, in August the Larimer County Assessor has certified an initial net assessed valuation of **\$1,588,670** for the district for the taxable year 2023;

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	59,483	11,188	1,225	69,446

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 **EN037 PID37-Terry Cove**, Colorado.

Section 4. 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 5. That in accordance with CRS 29-1-103, lease-purchase agreements for **EN037 PID37-Terry Cove** Totals as follows:

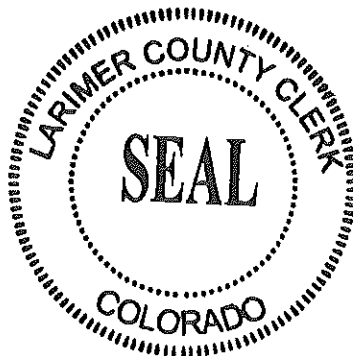
- | | |
|---|---|
| a. Total amount to be expended during 2024: | |
| Involving Real Property | 0 |
| b. Total maximum payment liability over the entire terms of all agreements: | |
| Involving Real Property | 0 |

ADOPTED THIS 14th day of December, 2024.

By: Jody Shaddock McNally
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 2024 BUDGET**

A Resolution Adopting A Budget For **EN038 PID38-Centro Busin. Park Maint**, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2024, And Ending On The Last Day Of December, 2024.

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 6, 2023, 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, in August the Larimer County Assessor has certified an initial net assessed valuation of **\$23,138,036** for the district for the taxable year 2023;

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	335,974	67,312	4,363	398,923

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 **EN038 PID38-Centro Busin. Park Maint**, Colorado.

Section 4. 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 5. That in accordance with CRS 29-1-103, lease-purchase agreements for **EN038 PID38-Centro Busin. Park Maint** Totals as follows:

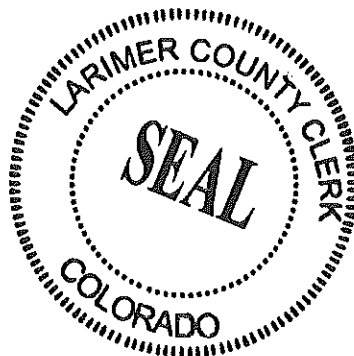
- | | |
|---|---|
| a. Total amount to be expended during 2024: | |
| Involving Real Property | 0 |
| b. Total maximum payment liability over the entire terms of all agreements: | |
| Involving Real Property | 0 |

ADOPTED THIS 14th day of December, 2024.

By: *Jadey Shaddock-McNalley*
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 2024 BUDGET**

A Resolution Adopting A Budget For **EN039 PID39-Rainbow Lakes Estates**, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2024, And Ending On The Last Day Of December, 2024.

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 6, 2023, 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, in August the Larimer County Assessor has certified an initial net assessed valuation of **\$5,424,504** for the district for the taxable year 2023;

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	478,022	51,492	4,338	525,176

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 **EN039 PID39-Rainbow Lakes Estates**, Colorado.

Section 4. 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 5. That in accordance with CRS 29-1-103, lease-purchase agreements for **EN039 PID39- Rainbow Lakes Estates** Totals as follows:

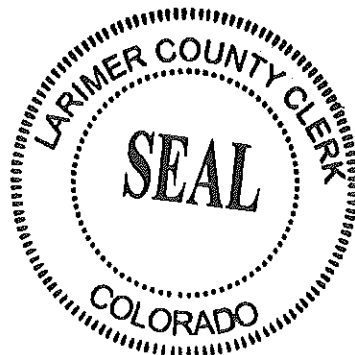
- | | |
|---|---|
| a. Total amount to be expended during 2024: | |
| Involving Real Property | 0 |
| b. Total maximum payment liability over the entire terms of all agreements: | |
| Involving Real Property | 0 |

ADOPTED THIS 14th day of December, 2024.

By: Jody Shaddock McNally
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 2024 BUDGET**

A Resolution Adopting A Budget For **EN040 PID40-Paragon Estates**, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2024, And Ending On The Last Day Of December, 2024.

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 6, 2023, 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, in August the Larimer County Assessor has certified an initial net assessed valuation of **\$1,807,530** for the district for the taxable year 2023;

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	289,480	39,511	3,561	325,430

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 **EN040 PID40-Paragon Estates**, Colorado.

Section 4. 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 5. That in accordance with CRS 29-1-103, lease-purchase agreements for **EN040 PID40-Paragon Estates** Totals as follows:

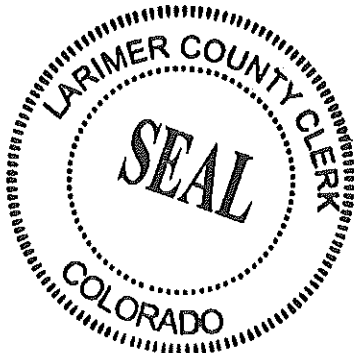
- a. Total amount to be expended during 2024:
Involving Real Property 0
- b. Total maximum payment liability over the entire terms of all agreements:
Involving Real Property 0

ADOPTED THIS 14th day of December, 2024.

By: Jody Shadduck McNally
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 2024 BUDGET

A Resolution Adopting A Budget For **EN041 PID41-The Bluffs**, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2024, And Ending On The Last Day Of December, 2024.

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 6, 2023, 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, in August the Larimer County Assessor has certified an initial net assessed valuation of **\$1,524,486** for the district for the taxable year 2023;

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	2,248	28,977	3,879	27,346

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 **EN041 PID41-The Bluffs**, Colorado.

Section 4. 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 5. That in accordance with CRS 29-1-103, lease-purchase agreements for **EN041 PID41-The Bluffs** Totals as follows:

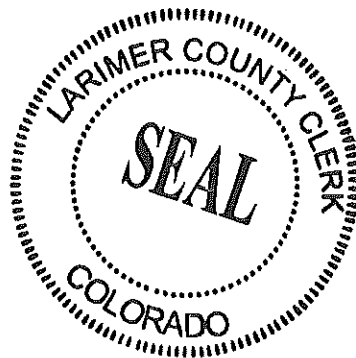
- a. Total amount to be expended during 2024:
Involving Real Property 0
- b. Total maximum payment liability over the entire terms of all agreements:
Involving Real Property 0

ADOPTED THIS 14th day of December, 2024.

By: Jody Shaddock McNelly
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 2024 BUDGET**

A Resolution Adopting A Budget For **EN042 PID42-Cottonwood Shores**, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2024, And Ending On The Last Day Of December, 2024.

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 6, 2023, 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, in August the Larimer County Assessor has certified an initial net assessed valuation of **\$3,105,913** for the district for the taxable year 2023;

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	192,193	36,905	4,392	224,706

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 **EN042 PID42-Cottonwood Shores**, Colorado.

Section 4. 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 5. That in accordance with CRS 29-1-103, lease-purchase agreements for **EN042 PID42-Cottonwood Shores** Totals as follows:

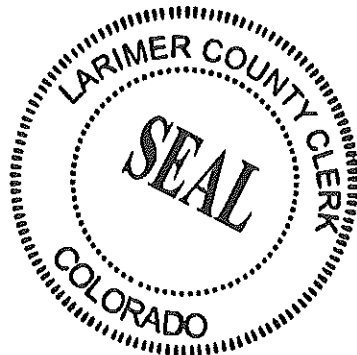
- a. Total amount to be expended during 2024:
Involving Real Property 0
- b. Total maximum payment liability over the entire terms of all agreements:
Involving Real Property 0

ADOPTED THIS 14th day of December, 2024.

By: Jody Shaddock McNally
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 2024 BUDGET**

A Resolution Adopting A Budget For **EN043 PID43-Grayhawk Knolls**, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2024, And Ending On The Last Day Of December, 2024.

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 6, 2023, 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, in August the Larimer County Assessor has certified an initial net assessed valuation of **\$2,166,031** for the district for the taxable year 2023;

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	150,699	42,246	17,238	175,707

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 **EN043 PID43-Grayhawk Knolls**, Colorado.

Section 4. 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 5. That in accordance with CRS 29-1-103, lease-purchase agreements for **EN043 PID43-Grayhawk Knolls** Totals as follows:

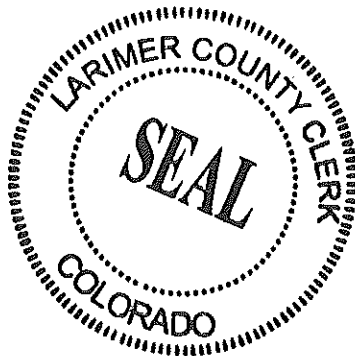
- a. Total amount to be expended during 2024:
Involving Real Property 0
- b. Total maximum payment liability over the entire terms of all agreements:
Involving Real Property 0

ADOPTED THIS 14th day of December, 2024.

By: *Joely Shadduck-McNally*
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

[Signature]
Deputy Clerk to the Board



**EN044 PID44-Horseshoe View - South
RESOLUTION TO ADOPT 2024 BUDGET**

A Resolution Adopting A Budget For **EN044 PID44-Horseshoe View - South**, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2024, And Ending On The Last Day Of December, 2024.

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 6, 2023, 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, in August the Larimer County Assessor has certified an initial net assessed valuation of **\$2,564,725** for the district for the taxable year 2023;

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	124,916			124,916

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 **EN044 PID44-Horseshoe View - South**, Colorado.

Section 4. 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 5. That in accordance with CRS 29-1-103, lease-purchase agreements for **EN044 PID44-Horseshoe View - South Totals** as follows:

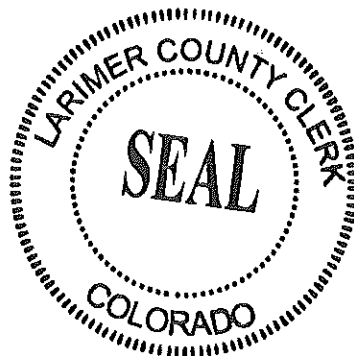
- a. Total amount to be expended during 2024:
Involving Real Property 0
- b. Total maximum payment liability over the entire terms of all agreements:
Involving Real Property 0

ADOPTED THIS 14th day of December, 2024.

By: Jody Shaddock McNally
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

[Signature]
Deputy Clerk to the Board



EN045 PID45-Willows
RESOLUTION TO ADOPT 2024 BUDGET

A Resolution Adopting A Budget For **EN045 PID45-Willows**, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2024, And Ending On The Last Day Of December, 2024.

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 6, 2023, 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, in August the Larimer County Assessor has certified an initial net assessed valuation of **\$1,170,380** for the district for the taxable year 2023;

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	93,411	26,321	13,706	106,026

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 **EN045 PID45-Willows**, Colorado.

Section 4. 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 5. That in accordance with CRS 29-1-103, lease-purchase agreements for **EN045 PID45-Willows** Totals as follows:

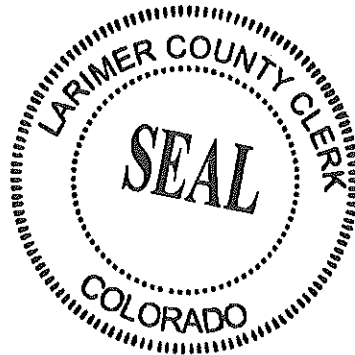
- a. Total amount to be expended during 2024:
 - Involving Real Property 0
- b. Total maximum payment liability over the entire terms of all agreements:
 - Involving Real Property 0

ADOPTED THIS 14th day of December, 2024.

By: Jody Shaddock-McNally
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 2024 BUDGET**

A Resolution Adopting A Budget For **EN046 PID46-Koral Heights**, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2024, And Ending On The Last Day Of December, 2024.

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 6, 2023, 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, in August the Larimer County Assessor has certified an initial net assessed valuation of **\$1,848,980** for the district for the taxable year 2023;

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	13,264	27,602	22,289	18,577

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 **EN046 PID46-Koral Heights**, Colorado.

Section 4. 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 5. That in accordance with CRS 29-1-103, lease-purchase agreements for **EN046 PID46-Koral Heights** Totals as follows:

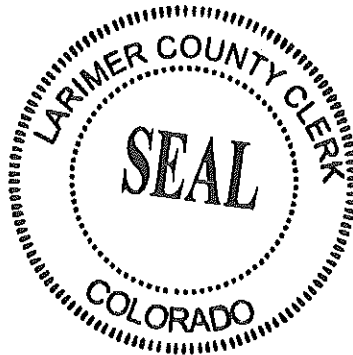
- a. Total amount to be expended during 2024:
Involving Real Property 0
- b. Total maximum payment liability over the entire terms of all agreements:
Involving Real Property 0

ADOPTED THIS 14th day of December, 2024.

By: Jody Shadduck McNally
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 2024 BUDGET**

A Resolution Adopting A Budget For **EN047 PID47-Park Hill**, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2024, And Ending On The Last Day Of December, 2024.

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 6, 2023, 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, in August the Larimer County Assessor has certified an initial net assessed valuation of **\$534,718** for the district for the taxable year 2023;

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	15,535	8,518	15,952	8,101

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 **EN047 PID47-Park Hill**, Colorado.

Section 4. 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 5. That in accordance with CRS 29-1-103, lease-purchase agreements for **EN047 PID47-Park Hill** Totals as follows:

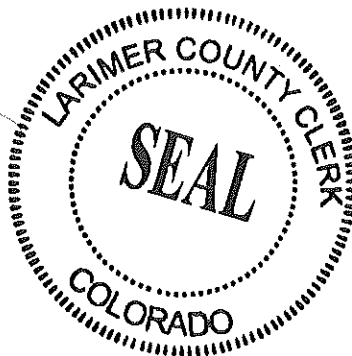
- | | |
|---|---|
| a. Total amount to be expended during 2024: | |
| Involving Real Property | 0 |
| b. Total maximum payment liability over the entire terms of all agreements: | |
| Involving Real Property | 0 |

ADOPTED THIS 14th day of December, 2024.

By: Jody Shaddock-McNally
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 2024 BUDGET**

A Resolution Adopting A Budget For **EN048 PID48-Puebla Vista Estates**, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2024, And Ending On The Last Day Of December, 2024.

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 6, 2023, 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, in August the Larimer County Assessor has certified an initial net assessed valuation of **\$941,792** for the district for the taxable year 2023;

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	93,314	25,304	12,140	106,478

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 **EN048 PID48-Puebla Vista Estates**, Colorado.

Section 4. 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 5. That in accordance with CRS 29-1-103, lease-purchase agreements for **EN048 PID48-Puebla Vista Estates** Totals as follows:

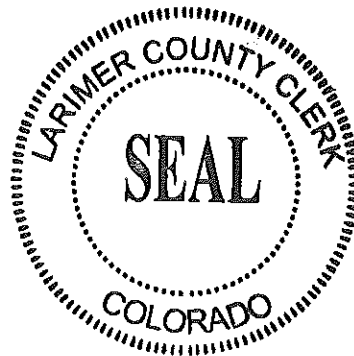
- a. Total amount to be expended during 2024:
Involving Real Property 0
- b. Total maximum payment liability over the entire terms of all agreements:
Involving Real Property 0

ADOPTED THIS 14th day of December, 2024.

By: Jody Shaddock McNally
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 2024 BUDGET**

A Resolution Adopting A Budget For **EN049 PID49-Wagon Wheel**, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2024, And Ending On The Last Day Of December, 2024.

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 6, 2023, 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, in August the Larimer County Assessor has certified an initial net assessed valuation of **\$434,673** for the district for the taxable year 2023;

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	14,093	6,925	449	20,569

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 **EN049 PID49-Wagon Wheel**, Colorado.

Section 4. 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 5. That in accordance with CRS 29-1-103, lease-purchase agreements for **EN049 PID49-Wagon Wheel Totals** as follows:

- a. Total amount to be expended during 2024:
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, 2024.

By: Jody Shadduck-McNally
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 2024 BUDGET**

A Resolution Adopting A Budget For **EN051 PID51-Clydesdale Estates**, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2024, And Ending On The Last Day Of December, 2024.

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 6, 2023, 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, in August the Larimer County Assessor has certified an initial net assessed valuation of **\$3,158,925** for the district for the taxable year 2023;

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	131,792	52,227	3,385	180,634

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 **EN051 PID51-Clydesdale Estates**, Colorado.

Section 4. 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 5. That in accordance with CRS 29-1-103, lease-purchase agreements for **EN051 PID51-Clydesdale Estates** Totals as follows:

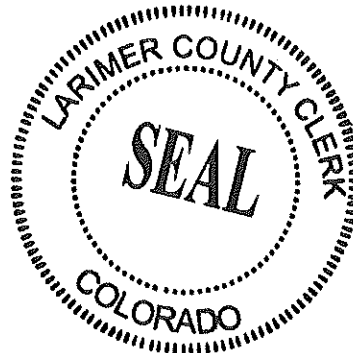
- a. Total amount to be expended during 2024:
 - Involving Real Property 0
- b. Total maximum payment liability over the entire terms of all agreements:
 - Involving Real Property 0

ADOPTED THIS 14th day of December, 2024.

By: Jody Shadduck McNally
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 2024 BUDGET**

A Resolution Adopting A Budget For **EN052 PID52-Soldier Canyon Estates**, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2024, And Ending On The Last Day Of December, 2024.

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 6, 2023, 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, in August the Larimer County Assessor has certified an initial net assessed valuation of **\$1,205,932** for the district for the taxable year 2023;

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	16,765	11,878	10,770	17,873

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 **EN052 PID52-Soldier Canyon Estates**, Colorado.

Section 4. 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 5. That in accordance with CRS 29-1-103, lease-purchase agreements for **EN052 PID52-Soldier Canyon Estates** Totals as follows:

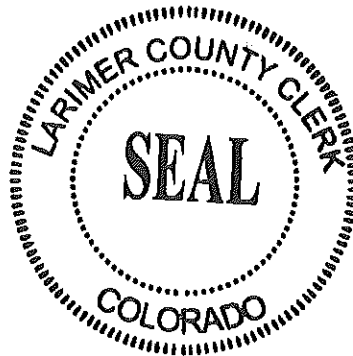
- a. Total amount to be expended during 2024:
 - Involving Real Property 0
- b. Total maximum payment liability over the entire terms of all agreements:
 - Involving Real Property 0

ADOPTED THIS 14th day of December, 2024.

By: *Joody Shaddock-McNally*
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

[Signature]
Deputy Clerk to the Board



**EN053 PID53-Horseshoe View - North
RESOLUTION TO ADOPT 2024 BUDGET**

A Resolution Adopting A Budget For **EN053 PID53-Horseshoe View - North**, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2024, And Ending On The Last Day Of December, 2024.

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 6, 2023, 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, in August the Larimer County Assessor has certified an initial net assessed valuation of **\$2,892,843** for the district for the taxable year 2023;

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	78,489	55,905	3,623	130,771

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 **EN053 PID53-Horseshoe View - North**, Colorado.

Section 4. 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 5. That in accordance with CRS 29-1-103, lease-purchase agreements for **EN053 PID53-Horseshoe View - North** Totals as follows:

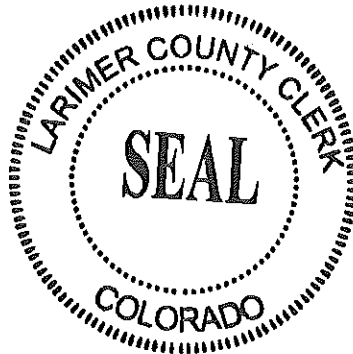
- | | |
|---|---|
| a. Total amount to be expended during 2024: | |
| Involving Real Property | 0 |
| b. Total maximum payment liability over the entire terms of all agreements: | |
| Involving Real Property | 0 |

ADOPTED THIS 14th day of December, 2024.

By: *Jody Shaddock McNally*
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 2024 BUDGET**

A Resolution Adopting A Budget For **EN054 PID54-Terry Shores**, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2024, And Ending On The Last Day Of December, 2024.

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 6, 2023, 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, in August the Larimer County Assessor has certified an initial net assessed valuation of **\$6,015,159** for the district for the taxable year 2023;

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	129,405	0	0	129,405

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 **EN054 PID54-Terry Shores**, Colorado.

Section 4. 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 5. That in accordance with CRS 29-1-103, lease-purchase agreements for **EN054 PID54-Terry Shores** Totals as follows:

- a. Total amount to be expended during 2024:
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, 2024.

By: Jody Shadduck McNally
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 2024 BUDGET**

A Resolution Adopting A Budget For **EN055 PID55-Storm Mountain**, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2024, And Ending On The Last Day Of December, 2024.

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 6, 2023, 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, in August the Larimer County Assessor has certified an initial net assessed valuation of **\$15,296,830** for the district for the taxable year 2023;

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	35,695	296,546	223,845	108,396

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 **EN055 PID55-Storm Mountain**, Colorado.

Section 4. 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 5. That in accordance with CRS 29-1-103, lease-purchase agreements for **EN055 PID55-Storm Mountain** Totals as follows:

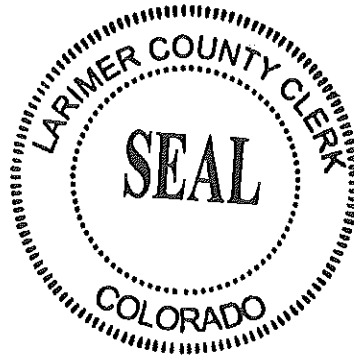
- a. Total amount to be expended during 2024:
 - Involving Real Property 0
- b. Total maximum payment liability over the entire terms of all agreements:
 - Involving Real Property 0

ADOPTED THIS 14th day of December, 2024.

By: Jody Shadduck McNally
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 2024 BUDGET**

A Resolution Adopting A Budget For **EN056 PID56-Boyd's West**, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2024, And Ending On The Last Day Of December, 2024.

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 6, 2023, 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, in August the Larimer County Assessor has certified an initial net assessed valuation of **\$344,687** for the district for the taxable year 2023;

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	47,265	11,159	11,224	47,200

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 **EN056 PID56-Boyd's West**, Colorado.

Section 4. 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 5. That in accordance with CRS 29-1-103, lease-purchase agreements for **EN056 PID56-Boyd's West** Totals as follows:

- a. Total amount to be expended during 2024:
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, 2024.

By: Andy Shaddock-McNally
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 2024 BUDGET**

A Resolution Adopting A Budget For **EN057 PID57-Cobblestone Farms**, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2024, And Ending On The Last Day Of December, 2024.

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 6, 2023, 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, in August the Larimer County Assessor has certified an initial net assessed valuation of **\$861,027** for the district for the taxable year 2023;

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	48,550	20,920	1,855	67,615

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 **EN057 PID57-Cobblestone Farms**, Colorado.

Section 4. 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 5. That in accordance with CRS 29-1-103, lease-purchase agreements for **EN057 PID57-Cobblestone Farms** Totals as follows:

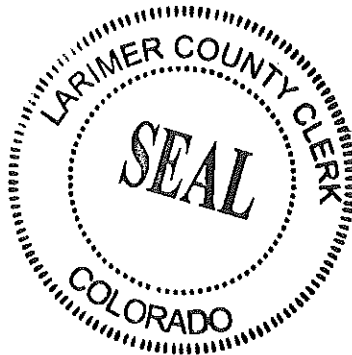
- a. Total amount to be expended during 2024:
Involving Real Property 0
- b. Total maximum payment liability over the entire terms of all agreements:
Involving Real Property 0

ADOPTED THIS 14th day of December, 2024.

By: Jody Shaddock McNally
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 2024 BUDGET**

A Resolution Adopting A Budget For **EN058 PID58-Misty Creek**, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2024, And Ending On The Last Day Of December, 2024.

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 6, 2023, 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, in August the Larimer County Assessor has certified an initial net assessed valuation of **\$780,944** for the district for the taxable year 2023;

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	58,140	14,735	11,455	61,420

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 **EN058 PID58-Misty Creek**, Colorado.

Section 4. 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 5. That in accordance with CRS 29-1-103, lease-purchase agreements for **EN058 PID58-Misty Creek** Totals as follows:

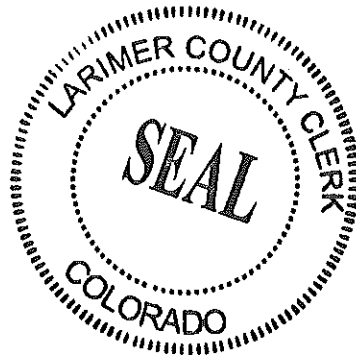
- | | |
|---|---|
| a. Total amount to be expended during 2024: | |
| Involving Real Property | 0 |
| b. Total maximum payment liability over the entire terms of all agreements: | |
| Involving Real Property | 0 |

ADOPTED THIS 14th day of December, 2024.

By: *Jody Shaddock-McNally*
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

[Signature]
Deputy Clerk to the Board



**EN059 PID59-Grasslands
RESOLUTION TO ADOPT 2024 BUDGET**

A Resolution Adopting A Budget For **EN059 PID59-Grasslands**, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2024, And Ending On The Last Day Of December, 2024.

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 6, 2023, 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, in August the Larimer County Assessor has certified an initial net assessed valuation of **\$3,681,301** for the district for the taxable year 2023;

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	164,141	29,116	15,387	177,870

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 **EN059 PID59-Grasslands**, Colorado.

Section 4. 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 5. That in accordance with CRS 29-1-103, lease-purchase agreements for **EN059 PID59-Grasslands** Totals as follows:

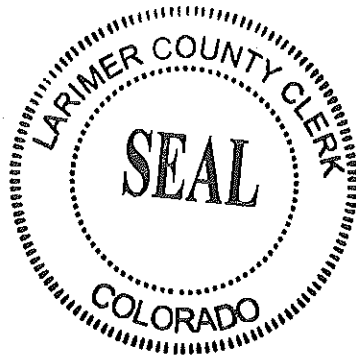
- | | |
|---|---|
| a. Total amount to be expended during 2024: | |
| Involving Real Property | 0 |
| b. Total maximum payment liability over the entire terms of all agreements: | |
| Involving Real Property | 0 |

ADOPTED THIS 14th day of December, 2024.

By: *Jody Shaddock McNelly*
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

[Signature]
Deputy Clerk to the Board



**EN060 PID60-Smithfield Maintenance
RESOLUTION TO ADOPT 2024 BUDGET**

A Resolution Adopting A Budget For **EN060 PID60-Smithfield Maintenance**, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2024, And Ending On The Last Day Of December, 2024.

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 6, 2023, 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, in August the Larimer County Assessor has certified an initial net assessed valuation of **\$31,673,313** for the district for the taxable year 2023;

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 Maintenance	470,001	108,669	9,043	569,627

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 Maintenance** for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners, and made a part of the public records of **EN060 PID60-Smithfield Maintenance**, Colorado.

Section 4. 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 5. That in accordance with CRS 29-1-103, lease-purchase agreements for **EN060 PID60-Smithfield Maintenance** Totals as follows:

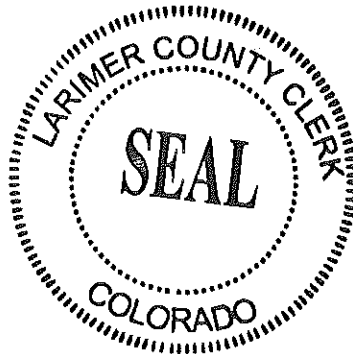
- a. Total amount to be expended during 2024:
Involving Real Property 0
- b. Total maximum payment liability over the entire terms of all agreements:
Involving Real Property 0

ADOPTED THIS 14th day of December, 2024.

By: *Jody Shaddock McNally*
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 2024 BUDGET**

A Resolution Adopting A Budget For **EN061 PID61-Little Thompson**, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2024, And Ending On The Last Day Of December, 2024.

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 6, 2023, 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, in August the Larimer County Assessor has certified an initial net assessed valuation of **\$5,388,072** for the district for the taxable year 2023;

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	10,996	74,896	64,854	21,038

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 **EN061 PID61-Little Thompson**, Colorado.

Section 4. 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 5. That in accordance with CRS 29-1-103, lease-purchase agreements for **EN061 PID61-Little Thompson** Totals as follows:

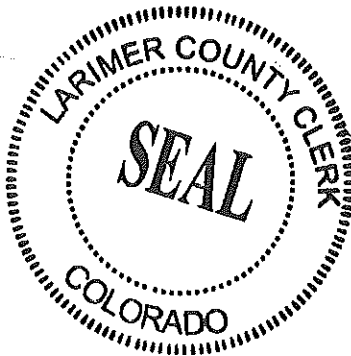
- a. Total amount to be expended during 2024:
Involving Real Property 0
- b. Total maximum payment liability over the entire terms of all agreements:
Involving Real Property 0

ADOPTED THIS 14th day of December, 2024.

By: *Jody Shaddock-McNally*
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 2024 BUDGET**

A Resolution Adopting A Budget For **EN062 PID62-Ridgewood Meadows**, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2024, And Ending On The Last Day Of December, 2024.

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 6, 2023, 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, in August the Larimer County Assessor has certified an initial net assessed valuation of **\$1,884,666** for the district for the taxable year 2023;

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	316,423	69,663	354,515	31,571

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 **EN062 PID62-Ridgewood Meadows**, Colorado.

Section 4. 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 5. That in accordance with CRS 29-1-103, lease-purchase agreements for **EN062 PID62-Ridgewood Meadows** Totals as follows:

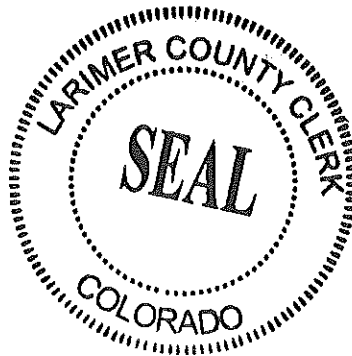
- a. Total amount to be expended during 2024:
Involving Real Property 0
- b. Total maximum payment liability over the entire terms of all agreements:
Involving Real Property 0

ADOPTED THIS 14th day of December, 2024.

By: Jody Shadduck McNally
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 2024 BUDGET**

A Resolution Adopting A Budget For **EN063 PID63-Autumn Creek**, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2024, And Ending On The Last Day Of December, 2024.

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 6, 2023, 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, in August the Larimer County Assessor has certified an initial net assessed valuation of **\$950,550** for the district for the taxable year 2023;

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	73,170	22,775	1,976	93,969

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 **EN063 PID63-Autumn Creek**, Colorado.

Section 4. 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 5. That in accordance with CRS 29-1-103, lease-purchase agreements for **EN063 PID63-Autumn Creek** Totals as follows:

- a. Total amount to be expended during 2024:
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, 2024.

By: *Jorge Shaddock McNally*
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 2024 BUDGET**

A Resolution Adopting A Budget For **EN064 PID64-Soaring Peaks Ranches**, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2024, And Ending On The Last Day Of December, 2024.

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 6, 2023, 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, in August the Larimer County Assessor has certified an initial net assessed valuation of **\$1,552,223** for the district for the taxable year 2023;

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	454	202	513	143

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 **EN064 PID64-Soaring Peaks Ranches**, Colorado.

Section 4. 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 5. That in accordance with CRS 29-1-103, lease-purchase agreements for **EN064 PID64-Soaring Peaks Ranches** Totals as follows:

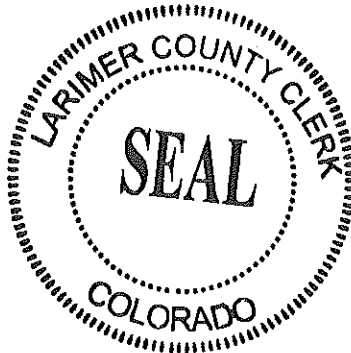
- a. Total amount to be expended during 2024:
Involving Real Property 0
- b. Total maximum payment liability over the entire terms of all agreements:
Involving Real Property 0

ADOPTED THIS 14th day of December, 2024.

By: Jody Shaddock-McNally
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 2024 BUDGET**

A Resolution Adopting A Budget For **EN065 PID65-Riviera Estates**, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2024, And Ending On The Last Day Of December, 2024.

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 6, 2023, 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, in August the Larimer County Assessor has certified an initial net assessed valuation of **\$1,116,383** for the district for the taxable year 2023;

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	106,006	24,574	2,593	127,987

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 **EN065 PID65-Riviera Estates**, Colorado.

Section 4. 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 5. That in accordance with CRS 29-1-103, lease-purchase agreements for **EN065 PID65-Riviera Estates** Totals as follows:

- a. Total amount to be expended during 2024:
 - 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, 2024.

By: Jody Shaddock-McNally
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 2024 BUDGET**

A Resolution Adopting A Budget For **EN066 PID66-Carter Lake Heights**, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2024, And Ending On The Last Day Of December, 2024.

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 6, 2023, 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, in August the Larimer County Assessor has certified an initial net assessed valuation of **\$1,754,873** for the district for the taxable year 2023;

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	4,111	30,376	29,469	5,018

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 **EN066 PID66-Carter Lake Heights**, Colorado.

Section 4. 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 5. That in accordance with CRS 29-1-103, lease-purchase agreements for **EN066 PID66-Carter Lake Heights** Totals as follows:

- a. Total amount to be expended during 2024:
 - 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, 2024.

By: Jody Shaddock-McWally
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 2024 BUDGET**

A Resolution Adopting A Budget For **EN067 PID67 Manor Ridge Estates**, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2024, And Ending On The Last Day Of December, 2024.

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 6, 2023, 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, in August the Larimer County Assessor has certified an initial net assessed valuation of **\$6,455,857** for the district for the taxable year 2023;

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	661,719	213,220	18,820	856,119

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 **EN067 PID67 Manor Ridge Estates**, Colorado.

Section 4. 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 5. That in accordance with CRS 29-1-103, lease-purchase agreements for **EN067 PID67 Manor Ridge Estates** Totals as follows:

- a. Total amount to be expended during 2024:
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, 2024.

By: *Jody Shaddock McNally*
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 2024 BUDGET**

A Resolution Adopting A Budget For **EN068 PID68 Scenic Ranch Estates**, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2024, And Ending On The Last Day Of December, 2024.

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 6, 2023, 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, in August the Larimer County Assessor has certified an initial net assessed valuation of **\$1,303,333** for the district for the taxable year 2023;

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	40,029	19,885	1,289	58,625

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 **EN068 PID68 Scenic Ranch Estates**, Colorado.

Section 4. 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 5. That in accordance with CRS 29-1-103, lease-purchase agreements for **EN068 PID68 Scenic Ranch Estates** Totals as follows:

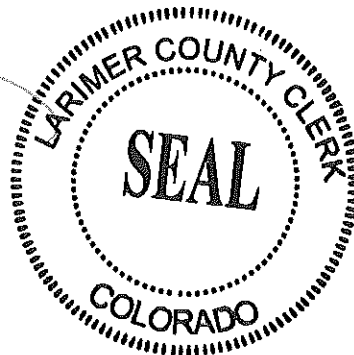
- a. Total amount to be expended during 2024:
 - Involving Real Property 0
- b. Total maximum payment liability over the entire terms of all agreements:
 - Involving Real Property 0

ADOPTED THIS 14th day of December, 2024.

By: Jody Shaddock-Medley
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 2024 BUDGET**

A Resolution Adopting A Budget For **EN069 PID69 Crystal View**, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2024, And Ending On The Last Day Of December, 2024.

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 6, 2023, 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, in August the Larimer County Assessor has certified an initial net assessed valuation of **\$1,375,253** for the district for the taxable year 2023;

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	231,135	89,088	35,774	284,449

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 **EN069 PID69 Crystal View**, Colorado.

Section 4. 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 5. That in accordance with CRS 29-1-103, lease-purchase agreements for **EN069 PID69 Crystal View** Totals as follows:

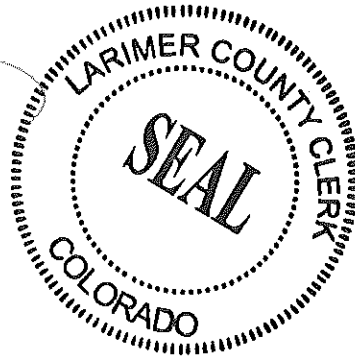
- a. Total amount to be expended during 2024:
 - Involving Real Property 0
- b. Total maximum payment liability over the entire terms of all agreements:
 - Involving Real Property 0

ADOPTED THIS 14th day of December, 2024.

By: Jody Shadduck McNally
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 2024 BUDGET**

A Resolution Adopting A Budget For **EN070 PID70 Trappers Point**, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2024, And Ending On The Last Day Of December, 2024.

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 6, 2023, 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, in August the Larimer County Assessor has certified an initial net assessed valuation of **\$3,245,056** for the district for the taxable year 2023;

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	329,645	124,910	9,096	445,459

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 **EN070 PID70 Trappers Point**, Colorado.

Section 4. 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 5. That in accordance with CRS 29-1-103, lease-purchase agreements for **EN070 PID70 Trappers Point** Totals as follows:

- a. Total amount to be expended during 2024:
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, 2024.

By: Jody Shadduck-McNally
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 2024 BUDGET**

A Resolution Adopting A Budget For **EN071 PID71 Rockview Wildflower Ridge**, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2024, And Ending On The Last Day Of December, 2024.

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 6, 2023, 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, in August the Larimer County Assessor has certified an initial net assessed valuation of **\$2,510,931** for the district for the taxable year 2023;

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	271,945	111,244	7,210	375,979

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 **EN071 PID71 Rockview Wildflower Ridge**, Colorado.

Section 4. 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 5. That in accordance with CRS 29-1-103, lease-purchase agreements for **EN071 PID71 Rockview Wildflower Ridge** Totals as follows:

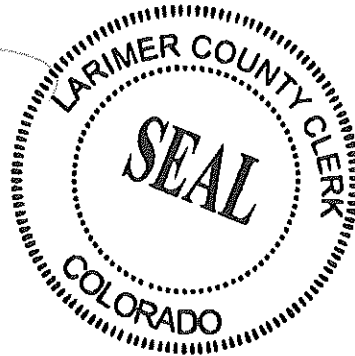
- | | |
|---|---|
| a. Total amount to be expended during 2024: | |
| Involving Real Property | 0 |
| b. Total maximum payment liability over the entire terms of all agreements: | |
| Involving Real Property | 0 |

ADOPTED THIS 14th day of December, 2024.

By: *Jody Shaddock McNally*
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 2024 BUDGET**

A Resolution Adopting A Budget For **EN073 PID73 Meadows at Rolling Hills**, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2024, And Ending On The Last Day Of December, 2024.

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 6, 2023, 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, in August the Larimer County Assessor has certified an initial net assessed valuation of **\$1,014,514** for the district for the taxable year 2023;

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	73,982	30,011	61,945	42,048

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 **EN073 PID73 Meadows at Rolling Hills**, Colorado.

Section 4. 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 5. That in accordance with CRS 29-1-103, lease-purchase agreements for **EN073 PID73 Meadows at Rolling Hills** Totals as follows:

- a. Total amount to be expended during 2024:
 - 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, 2024.

By: Jody Shaddock-McNally
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 2024 BUDGET**

A Resolution Adopting A Budget For **EN074 PID74 Eagle Crest**, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2024, And Ending On The Last Day Of December, 2024.

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 6, 2023, 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, in August the Larimer County Assessor has certified an initial net assessed valuation of **\$1,704,524** for the district for the taxable year 2023;

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	131,271	79,759	5,212	205,818

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 **EN074 PID74 Eagle Crest**, Colorado.

Section 4. 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 5. That in accordance with CRS 29-1-103, lease-purchase agreements for **EN074 PID74 Eagle Crest** Totals as follows:

- a. Total amount to be expended during 2024:
 - 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, 2024.

By: Jody Shadduck-McNally
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

[Signature]
Deputy Clerk to the Board



**EN460 PID60-Smithfield Debt
RESOLUTION TO ADOPT 2024 BUDGET**

A Resolution Adopting A Budget For **EN460 PID60-Smithfield Debt**, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2024, And Ending On The Last Day Of December, 2024.

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 6, 2023, 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, in August the Larimer County Assessor has certified an initial net assessed valuation of **\$31,673,313** for the district for the taxable year 2023;

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>
EN460 PID60-Smithfield Debt	307,759	208	218,480	89,487

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the **EN460 PID60-Smithfield Debt** for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners, and made a part of the public records of **EN460 PID60-Smithfield Debt**, Colorado.

Section 4. 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 5. That in accordance with CRS 29-1-103, lease-purchase agreements for **EN460 PID60-Smithfield Debt** Totals as follows:

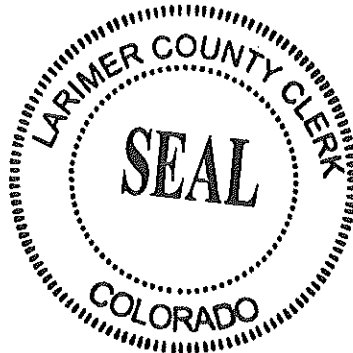
- | | |
|---|-----------|
| a. Total amount to be expended during 2024: | |
| Involving Real Property | 218,480 |
| b. Total maximum payment liability over the entire terms of all agreements: | |
| Involving Real Property | 1,741,080 |

ADOPTED THIS 14th day of December, 2024.

By: *Jody Shaddeuck McNally*
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

[Signature]
Deputy Clerk to the Board



**EN121 - Shared Road
RESOLUTION TO ADOPT 2024 BUDGET**

A Resolution Adopting A Budget For **EN121 - Shared Road**, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2024, And Ending On The Last Day Of December, 2024.

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 6, 2023, 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, in August the Larimer County Assessor has certified an initial net assessed valuation of **0** for the district for the taxable year 2023;

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	114,193	21,497	0	135,690

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 **EN121 - Shared Road**, Colorado.

Section 4. 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 5. That in accordance with CRS 29-1-103, lease-purchase agreements for **EN121 - Shared Road Totals** as follows:

- a. Total amount to be expended during 2024:
 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, 2024.

By: Jody Shaddock-McNally
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 2024 BUDGET**

A Resolution Adopting A Budget For **the Larimer County Public Trustee**, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2024, And Ending On The Last Day Of December, 2024.

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 6, 2023, 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, in August the Larimer County Assessor has certified an initial net assessed valuation of 0 for the district for the taxable year 2023;

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>
the Larimer County Public Trustee	128,100	210,000	179,787	158,313

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the **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 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 5. That in accordance with CRS 29-1-103, lease-purchase agreements for **the Larimer County Public Trustee** Totals as follows:

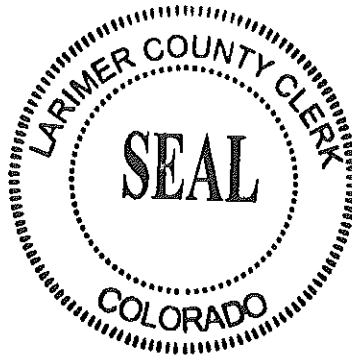
- a. Total amount to be expended during 2024:
Involving Real Property 0
- b. Total maximum payment liability over the entire terms of all agreements:
Involving Real Property 0

ADOPTED THIS 14th day of December, 2024.

By: Jody Shaddock McNally
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 2024 BUDGET**

A Resolution Adopting A Budget For **the Larimer County Pest District**, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2024, And Ending On The Last Day Of December, 2024.

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 6, 2023, 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, in August the Larimer County Assessor has certified an initial net assessed valuation of **\$7,570,267,603** for the district for the taxable year 2023;

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

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

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Larimer County Pest District	526,532	1,987,942	1,640,584	873,890

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

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

Section 4. 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 5. That in accordance with CRS 29-1-103, lease-purchase agreements for the **Larimer County Pest District** Totals as follows:

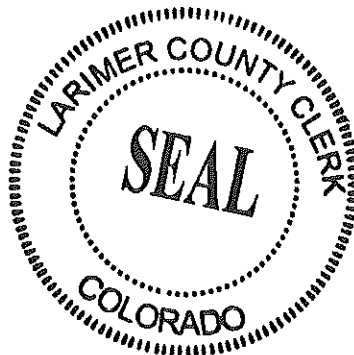
- a. Total amount to be expended during 2024:
 Involving Real Property 0
- b. Total maximum payment liability over the entire terms of all agreements:
 Involving Real Property 0

ADOPTED THIS 14th day of December, 2024.

By: *Judge Shaddock-McNally*
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

[Signature]
Deputy Clerk to the Board



Section F – Tax Year 2023/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 2023/BUDGET YEAR 2024

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 2023, collection in 2024.

ADOPTED THIS 14th day of December, 2023.

BOARD OF COUNTY COMMISSIONERS
OF LARIMER COUNTY, COLORADO

By: *Gody Shadduck McNally*
Chair, Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

[Signature]
Deputy Clerk to the Board



Approved As-To Form:

Winston
Larimer County Attorney

2024 Budget Year (2023 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 January 17, 2024 (39-1-111(1)(b)(I), C.R.S. The Larimer County Board of Commissioners has delegated the signing and submission of this form to the Larimer County Budget Office per 39-1-111(1-3) and 39-1-111.5(3).

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)

As Chair of the Board of County Commissioners of Larimer County, State of Colorado, I do hereby certify that the above and foregoing are true copies of valuations as certified to the County Commissioners by the County Assessor, the levies are true copies of levies certified by each taxing authority and the levies and revenue herein are hereby certified to the Assessor and Property Tax Administrator by the Larimer County Board of County Commissioners.

IN WITNESS WHEREOF, I have hereto set my hand at Fort Collins, Colorado, the 16th day of January, 2024.



Budget Director, Larimer County

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	243,249,024	9.636	2,343,948	-0.578	-140,598	-		-		0.014	3,405	-		-		9.072	2,206,755
Yes	Town of Estes Park	332,864,543	1.822	606,479	-0.444	-147,792	-		-		-		-		-		1.378	458,687
Yes	City of Fort Collins	3,646,946,728	9.797	35,729,137	-		-		-		-		-		-		9.797	35,729,137
Yes	City of Loveland	1,885,250,288	9.564	18,030,534	-		-		-		-		-		-		9.564	18,030,534
Yes	Town of Timnath	240,660,240	6.688	1,609,536	-		-		-		-		-		-		6.688	1,609,536
Yes	Town of Wellington	165,846,229	12.439	2,062,961	-		-		-		-		-		-		12.439	2,062,961
Yes	Town of Windsor	233,654,604	12.030	2,810,865	-		-		-		-		-		-		12.030	2,810,865
Yes	Town of Johnstown	255,183,976	23.947	6,110,891	-		-		-		-		-		-		23.947	6,110,891
	Sub-Total			69,304,350		-288,390		0		0		3,405		0		0		69,019,366

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	629,350	6.299	3,964	-		-		-		0.037	23	-		-		6.336	3,988
	Sub-Total			3,964		0		0		0		23		0		0		3,988

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	9,170,415,932	0.750	6,877,812	-		-		-		-		-		-		0.750	6,877,812
Yes	Larimer County - General Fund	9,170,415,932	19.219	176,246,224	-0.632	-5,795,703	-		-		0.056	513,543	-		-		18.643	170,964,064
Yes	Larimer County - Health & Environment	9,170,415,932	0.542	4,970,365	-		-		-		-		-		-		0.542	4,970,365
Yes	Larimer County - Road and Bridge	9,170,415,932	0.411	3,769,041	-		-		-		-		-		-		0.411	3,769,041
Yes	Larimer County - Social Services	9,170,415,932	1.399	12,829,412	-		-		-		-		-		-		1.399	12,829,412
	Sub-Total			204,692,854		-5,795,703		0		0		513,543		0		0		199,410,694

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	271,176,453	5.000	1,355,882	-		-		-		-		-		-		5.000	1,355,882
Yes	Loveland Downtown Dev. Auth	75,070,761	-		-		-		-		-		-		-		-	0
	Sub-Total			1,355,882		0		0		0		0		0		0		1,355,882

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	521,962,677	2.069	1,079,941	-		-		-		-		-		-		2.069	1,079,941
Yes	Front Range Fire Rescue Fire Protection District	21,852,446	9.659	211,073	-		-		-		-		-		2.004	43,792	11.663	254,865
Yes	Allenspark Fire Protection District	9,605,310	7.507	72,107	-		-		-		0.046	442	-		-		7.553	72,549
Yes	Berthoud Fire Protection District	380,070,436	12.585	4,783,186	-		-		-		0.040	15,203	-		1.243	472,428	13.868	5,270,817

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	Loveland Rural Fire Protection District	866,209,076	11.186	9,689,415	-		-		-		-		-		-		11.186	9,689,415
Yes	Pinewood Springs Fire Protection District	19,933,575	6.278	125,143	-		-		-		-		-		-		6.278	125,143
Yes	Poudre Canyon Fire Protection District	14,815,812	21.142	313,236	-		-		-		-		-		-		21.142	313,236
Yes	Poudre Valley Fire Protection District	1,019,749,405	11.047	11,265,172	-		-		-		-		-		-		11.047	11,265,172
Yes	Red Feather Lakes Fire Protection District	23,970,317	12.112	290,328	-		-		-		-		-		-		12.112	290,328
Yes	Wellington Fire Protection District	252,613,497	15.070	3,806,885	-0.057	-14,399	-		-		-		-		-		15.013	3,792,486
Yes	Windsor - Severance Fire Protection District	273,260,634	8.250	2,254,400	-		-		-		-		-		-		8.250	2,254,400
Yes	Lyons Fire Protection District	21,972,014	16.430	361,000	-1.036	-22,763	-		-		0.002	44	-		-		15.396	338,281
Yes	Glacier View Fire Protection District	39,632,672	10.500	416,143	-		-		1.150	45,578	-		-		-		11.650	461,721
Yes	Crystal Lakes Fire Protection District	46,028,105	5.000	230,141	-		4.000	184,112	-		-		-		-		9.000	414,253
Yes	Livermore Fire Protection District	33,022,481	12.000	396,270	-		-		-		-		-		-		12.000	396,270
	Sub-Total			34,833,513		-37,162		184,112		45,578		15,689		460,927		516,220		36,018,876

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	584,470,987	7.505	4,386,455	-		-		-		-		-		-		7.505	4,386,455
Yes	Health District Of Northern Larimer Co.	5,217,944,512	2.167	11,307,286	-		-		-		-		-		-		2.167	11,307,286
Yes	Thompson Valley Health Services District	3,368,000,435	1.757	5,917,577	-		-		-		0.002	6,736	-		-		1.759	5,924,313
	Sub-Total			21,611,317		0		0		0		6,736		0		0		21,618,053

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	153,692,941	4.924	756,784	-		-		-		-		-		-		4.924	756,784
Yes	Larimer County P.I.D. No. 27 Crown Point	853,120	56.844	48,495	-42.021	-35,849	-		-		-		-		-		14.823	12,646
Yes	Larimer County P.I.D. No. 32 Charles Height	2,683,924	8.948	24,016	-		-		-		-		-		-		8.948	24,016
Yes	Larimer County P.I.D. No. 35 Bruns	1,543,408	104.222	160,857	-89.614	-138,311	-		-		-		-		-		14.608	22,546
Yes	Larimer County P.I.D. No. 36 Bonnel West	7,796,614	13.580	105,878	-		-		-		-		-		-		13.580	105,878
Yes	Larimer County G.I.D. No. 1 Imperial Estates	8,155,318	-		-		-		-		-		-		-		-	0
Yes	Larimer County G.I.D. No. 2 Pinewood Springs	17,067,825	10.000	170,678	-		-		-		-		-		-		10.000	170,678
Yes	Larimer County G.I.D. No. 4 Carriage Hills	24,670,398	10.000	246,704	-		-		-		-		-		-		10.000	246,704
Yes	Larimer County G.I.D. No. 8 Namaqua Hills	6,467,505	8.382	54,211	-		-		-		-		-		-		8.382	54,211
Yes	Larimer County G.I.D. No. 10 Homestead Estates	1,925,466	0.375	722	-0.375	-722	-		-		-		-		-		-	0
Yes	Larimer County G.I.D. No. 11 Meadowdale Hills	7,166,094	5.770	41,348	-		-		-		-		-		-		5.770	41,348
Yes	Larimer County G.I.D. No. 1991-1 Arapahoe Pines	696,909	40.204	28,019	-10.475	-7,300	-		-		-		-		-		29.729	20,718
Yes	Larimer County G.I.D. No. 13A Red Feather Lakes	4,214,912	11.660	49,146	-		-		-		-		-		-		11.660	49,146
Yes	Larimer County G.I.D. No. 14 Little Valley Road	9,532,412	15.000	142,986	-		-		-		-		-		-		15.000	142,986
Yes	Larimer County G.I.D. No. 12 Club Estates	1,882,109	25.000	47,053	-12.500	-23,526	-		-		-		-		-		12.500	23,526
Yes	Larimer County G.I.D. No. 15 Skyview South	4,793,618	10.000	47,936	-		-		-		-		-		-		10.000	47,936
Yes	Larimer County G.I.D. No. 16 Kitchell Sub	1,153,896	9.600	11,077	-		-		-		-		-		-		9.600	11,077
Yes	Larimer County G.I.D. No. 17 Country Meadows	4,761,346	8.500	40,471	-		-		-		-		-		-		8.500	40,471
Yes	Larimer County G.I.D. No. 18 Venner Ranch Estates	2,892,771	19.000	54,963	-7.000	-20,249	-		-		-		-		-		12.000	34,713
Yes	Loveland General Improvement District 1	41,928,606	2.684	112,536	-		-		-		-		-		-		2.684	112,536

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	8,910,428	12.104	107,852	-		-		-		-		-		-		12.104	107,852
Yes	Larimer County P.I.D. No. 20 Ptarmigan	18,978,536	11.785	223,662	-2.285	-43,366	-		-		-		-		-		9.500	180,296
Yes	Larimer County P.I.D. No. 21 Solar Ridge	3,848,139	17.500	67,342	-		-		-		-		-		-		17.500	67,342
Yes	Larimer County P.I.D. No. 22 Saddleback	1,315,860	12.400	16,317	-		-		-		-		-		-		12.400	16,317
Yes	Larimer County P.I.D. No. 24 Westridge	4,224,523	9.358	39,533	-		-		-		-		-		-		9.358	39,533
Yes	Larimer County P.I.D. No. 28 Trotwood	1,329,244	22.603	30,045	-12.843	-17,071	-		-		-		-		-		9.760	12,973
Yes	Larimer County P.I.D. No. 29 Vine Drive	1,243,124	15.191	18,884	-5.541	-6,888	-		-		-		-		-		9.650	11,996
Yes	Larimer County P.I.D. No. 30 Poudre Overlook	4,141,327	12.457	51,589	-2.799	-11,592	-		-		-		-		-		9.658	39,997
Yes	Larimer County P.I.D. No. 23 Eagle Rock Ranches	1,226,311	15.000	18,395	-3.000	-3,679	-		-		-		-		-		12.000	14,716
Yes	Larimer County P.I.D. No. 25 Estes Park Estates	2,554,332	19.637	50,159	-4.151	-10,603	-		-		-		-		-		15.486	39,556
Yes	Larimer County P.I.D. No. 26 Eagle Ranch Estates	11,098,668	10.149	112,640	-		-		-		-		-		-		10.149	112,640
Yes	Larimer County P.I.D. No. 31 Foothills Shadow	1,016,762	122.904	124,964	-95.904	-97,512	-		-		-		-		-		27.000	27,453
Yes	Larimer County P.I.D. No. 33 Prairie Trails	3,273,630	30.004	98,222	-0.250	-818	-		-		-		-		-		29.754	97,404
Yes	Larimer County P.I.D. No. 34 Mtn. Range Shadows	5,394,145	21.067	113,638	-3.067	-16,544	-		-		-		-		-		18.000	97,095
Yes	Larimer County P.I.D. No. 38 Centro Business Park	22,891,291	3.061	70,070	-		-		-		-		-		-		3.061	70,070
Yes	Larimer County P.I.D. No. 40 Paragon Estates	1,723,298	32.856	56,621	-9.856	-16,985	-		-		-		-		-		23.000	39,636
Yes	Larimer County P.I.D. No. 37 Terry Cove	1,525,234	8.969	13,680	-1.559	-2,378	-		-		-		-		-		7.410	11,302
Yes	Larimer County P.I.D. No. 41 The Bluffs	1,461,907	33.090	48,375	-13.090	-19,136	-		-		-		-		-		20.000	29,238
Yes	Larimer County P.I.D. No. 42 Cottonwood Shores	3,010,750	20.407	61,440	-7.905	-23,800	-		-		-		-		-		12.502	37,640
Yes	Larimer County P.I.D. No. 39 Rainbow Lakes Estates	5,189,218	9.988	51,830	-		-		-		-		-		-		9.988	51,830
Yes	Larimer County P.I.D. No. 43 Grayhawk Knolls	2,078,400	20.522	42,653	-		-		-		-		-		-		20.522	42,653

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	1,738,621	15.707	27,309	-		-		-		-		-		-		15.707	27,309
Yes	Larimer County P.I.D. No. 47 Park Hill	500,662	16.762	8,392	-		-		-		-		-		-		16.762	8,392
Yes	Larimer County P.I.D. No. 48 Puebla Vista Estates	884,661	99.266	87,817	-70.996	-62,807	-		-		-		-		-		28.270	25,009
Yes	Larimer County P.I.D. No. 49 Wagon Wheel	411,791	16.762	6,902	-		-		-		-		-		-		16.762	6,902
Yes	Larimer County P.I.D. No. 51 Clydsedale Estates	2,957,280	17.396	51,445	-		-		-		-		-		-		17.396	51,445
Yes	Larimer County P.I.D. 44 Horseshoe View Est South	2,347,625	79.537	186,723	-79.537	-186,723	-		-		-		-		-		-	0
Yes	Larimer County P.I.D. 52 Soldier Canyon Estates	1,124,667	10.364	11,656	-		-		-		-		-		-		10.364	11,656
Yes	Larimer County P.I.D. 53 Horseshoe View Est North	2,695,198	35.058	94,488	-14.724	-39,684	-		-		-		-		-		20.334	54,804
Yes	Larimer County P.I.D. 54 Terry Shores	5,730,464	14.286	81,865	-14.286	-81,865	-		-		-		-		-		-	0
Yes	Larimer County P.I.D. 45 Willows	1,114,384	44.017	49,052	-20.354	-22,682	-		-		-		-		-		23.663	26,370
Yes	Larimer County P.I.D. 55 Storm Mountain	14,050,738	20.000	281,015	-		-		-		-		-		-		20.000	281,015
Yes	Larimer County P.I.D. 56 Boyds West	328,041	112.215	36,811	-78.150	-25,636	-		-		-		-		-		34.065	11,175
Yes	Larimer County P.I.D. 57 Cobblestone Farms	832,405	25.564	21,280	-		-		-		-		-		-		25.564	21,280
Yes	Larimer County P.I.D. 58 Misty Creek	738,679	19.854	14,666	-		-		-		-		-		-		19.854	14,666
Yes	Larimer County P.I.D. 59 Grasslands	3,429,194	34.310	117,656	-25.988	-89,118	-		-		-		-		-		8.322	28,538
Yes	Larimer County P.I.D. 60 Smithfield	31,635,642	3.610	114,205	-		-		-		-		-		-		3.610	114,205
Yes	Larimer County P.I.D NO. 62 Ridgewood Meadows	1,786,371	38.892	69,476	-		-		-		-		-		-		38.892	69,476
Yes	LARIMER COUNTY P.I.D. NO. 61 LITTLE THOMPSON	5,114,825	14.626	74,809	-		-		-		-		-		-		14.626	74,809
Yes	Larimer County PID 63 Autumn Creek	909,336	25.210	22,924	-		-		-		-		-		-		25.210	22,924
Yes	Larimer County PID 64 Soaring Peaks Ranches	1,489,997	25.630	38,189	-25.492	-37,983	-		-		-		-		-		0.138	206
Yes	Larimer County PID 65 Riviera Estates	1,049,523	27.290	28,641	-4.130	-4,335	-		-		-		-		-		23.160	24,307

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	1,603,708	18.213	29,208	-		-		-		-		-		-		18.213	29,208
Yes	TOWN OF TIMNATH TIMNATH LANDING GID	9,567,186	-		-		-		-		-		-		-		-	0
Yes	LARIMER COUNTY P.I.D. NO. 67 MANOR RIDGE ESTATES	6,061,987	41.545	251,845	-6.794	-41,185	-		-		-		-		-		34.751	210,660
Yes	LARIMER COUNTY P.I.D. NO. 68 SCENIC RANCH ESTATES	1,242,715	27.000	33,553	-10.947	-13,604	-		-		-		-		-		16.053	19,949
Yes	LARIMER COUNTY P.I.D. NO. 69 CRYSTAL VIEW	1,249,801	102.982	128,707	-34.822	-43,521	-		-		-		-		-		68.160	85,186
Yes	LARIMER COUNTY P.I.D. NO. 70 TRAPPERS POINT	3,089,562	41.272	127,512	-0.771	-2,382	-		-		-		-		-		40.501	125,130
Yes	LARIMER CO P.I.D. NO. 71 ROCKVIEW WILDFLOWER RIDGE	2,371,702	46.616	110,559	-		-		-		-		-		-		46.616	110,559
Yes	LARIMER CO P.I.D. NO. 73 MEADOWS AT ROLLING HILLS	970,862	31.993	31,061	-0.867	-842	-		-		-		-		-		31.126	30,219
Yes	LARIMER COUNTY P.I.D. NO 74 EAGLE CREST	1,613,280	52.367	84,483	-2.724	-4,395	-		-		-		-		-		49.643	80,088
Yes	LADERA BUSINESS IMPROVEMENT DISTRICT	3,599,483	10.000	35,995	-		-		-		-		-		-		10.000	35,995
Yes	Historic Loveland Business Improvement District	45,118,072	5.000	225,590	-		-		-		-		-		-		5.000	225,590
	Sub-Total			6,045,626		-1,153,092		0		0		0		0		0		4,892,534

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	584,338,322	4.520	2,641,209	-		-		-		0.004	2,337	-		-		4.524	2,643,547
Yes	Red Feather Mountain Library	112,060,313	4.750	532,286	-		-		-		-		-		-		4.750	532,286
Yes	Berthoud Community Library District	377,578,222	2.400	906,188	-		-		-		-		-		-		2.400	906,188
Yes	Poudre River Public Library District	4,988,492,771	3.000	14,965,478	-		-		-		0.010	49,885	-		-		3.010	15,015,363

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	Lyons Regional Library District	21,353,890	5.850	124,920	-		-		-		0.006	128	-		-		5.856	125,048
	Sub-Total			19,170,082		0		0		0		52,350		0		0		19,222,432

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. 1	190	-		-		-		-		-		-		-		-	0
Yes	Thompson Crossing Metropolitan District No. 2	95,855,805	7.588	727,354	-		12.412	1,189,762	-		-		-		-		20.000	1,917,116
Yes	Thompson Crossing Metropolitan District No. 3	1,444	90.518	131	-		-		-		-		-		-		90.518	131
Yes	Van De Water Metropolitan District No. 1	18	-		-		-		-		-		-		-		-	0
Yes	Van De Water Metropolitan District No. 2	30,873,727	-		-		15.284	471,874	22.572	696,882	-		-		-		37.856	1,168,756
Yes	Van De Water Metropolitan District No. 3	12,317,253	-		-		15.284	188,257	15.665	192,950	-		-		-		30.949	381,207
Yes	Windsor Highlands Metropolitan District No. 1	8,497,537	5.940	50,475	-		29.702	252,394	-		-		-		-		35.642	302,869
Yes	Windsor Highlands Metropolitan District No. 2	9,292,783	5.940	55,199	-		35.642	331,213	-		-		-		-		41.582	386,413
Yes	Windsor Highlands Metropolitan District No. 3	9,905,198	5.940	58,837	-		35.642	353,041	-		-		-		-		41.582	411,878
Yes	Windsor Highlands Metropolitan District No. 4	13,866,350	5.940	82,366	-		35.642	494,224	-		-		-		-		41.582	576,591
Yes	Windsor Highlands Metropolitan District No. 5	450	5.940	3	-		35.642	16	-		-		-		-		41.582	19
Yes	Centerra Metropolitan District No. 1	5,521,307	-		-		-		-		-		-		-		-	0
Yes	Centerra Metropolitan District No. 2	120,594,736	-		-		44.000	5,306,168	18.000	2,170,705	-		-		-		62.000	7,476,874
Yes	Centerra Metropolitan District No. 3	7,595,505	-		-		5.954	45,224	-		-		-		-		5.954	45,224
Yes	Centerra Metropolitan District No. 4	120,594,736	-		-		-		-		-		-		-		-	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	Waterfront Metropolitan District	11,649,785	2.420	28,192	-		-		24.342	283,579	-		-		-		26.762	311,772
Yes	Loveland Midtown Metropolitan District	6,280,152	29.522	185,403	-		24.154	151,691	-		-		-		-		53.676	337,093
Yes	Centerra Metropolitan District No. 5	33,727,079	-		-		15.626	527,019	-		-		-		-		15.626	527,019
Yes	Thompson Crossing Metropolitan District No. 4	34,833,517	30.432	1,060,054	-		65.202	2,271,215	-		-		-		-		95.634	3,331,269
Yes	Thompson Crossing Metropolitan District No. 5	3,329	29.287	97	-		54.924	183	-		-		-		-		84.211	280
Yes	Thompson Crossing Metropolitan District No. 6	6,183,648	32.457	200,703	-		37.957	234,713	-		-		-		-		70.414	435,415
Yes	Highpointe Vista Metropolitan District No. 2	21,952,727	26.500	581,747	-		13.000	285,385	-		-		-		-		39.500	867,133
Yes	Deer Meadows Metropolitan District	4,361,465	11.075	48,303	-		55.374	241,512	-		-		-		-		66.449	289,815
Yes	Grove Metropolitan District No. 1	37	-		-		-		-		-		-		-		-	0
Yes	Grove Metropolitan District No. 2	415,451	-		-		-		-		-		-		-		-	0
Yes	Grove Metropolitan District No. 3	5,453	-		-		-		-		-		-		-		-	0
Yes	Timnath Lakes Metropolitan District No. 1	3,956,225	-		-		66.127	261,613	-		-		-		-		66.127	261,613
Yes	Timnath Lakes Metropolitan District No. 2	1,784,132	26.481	47,246	-		-		-		-		-		-		26.481	47,246
Yes	Timnath Lakes Metropolitan District No. 3	3,744,198	-		-		51.971	194,590	-		-		-		-		51.971	194,590
Yes	Serratoga Falls Metropolitan District No. 1	9,341,549	10.400	97,152	-		41.600	388,608	-		-		-		-		52.000	485,761
Yes	Serratoga Falls Metropolitan District No. 2	4,906,846	49.424	242,516	-		13.250	65,016	-		-		-		-		62.674	307,532
Yes	Serratoga Falls Metropolitan District No. 3	11,544,001	11.367	131,221	-		51.323	592,473	-		-		-		-		62.690	723,693
Yes	South Timnath Metropolitan District No. 1	673,816	-		-		16.633	11,208	1.188	800	-		-		-		17.821	12,008
Yes	South Timnath Metropolitan District No. 2	29,356,624	-		-		41.582	1,220,707	-		-		-		-		41.582	1,220,707
Yes	Johnstown North Metropolitan District No. 1	27	-		-		-		-		-		-		-		-	0
Yes	Johnstown North Metropolitan District No. 2	21,353,695	-		-		17.830	380,736	8.390	179,158	-		-		-		26.220	559,894

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	Johnstown North Metropolitan District No. 3	18,641	-		-		18.015	336	8.478	158	-		-		-		26.493	494
Yes	Timnath Ranch Metropolitan District No. 1	3,936,441	12.628	49,709	-		44.199	173,987	-		-		-		-		56.827	223,696
Yes	Timnath Ranch Metropolitan District No. 2	24,729,861	-		-		45.315	1,120,634	12.947	320,178	-		-		-		58.262	1,440,811
Yes	Timnath Ranch Metropolitan District No. 3	1,183,728	-		-		26.183	30,994	10.473	12,397	-		-		-		36.656	43,391
Yes	Timnath Ranch Metropolitan District No. 4	5,676,329	-		-		26.560	150,763	10.624	60,305	-		-		-		37.184	211,069
Yes	Centerra Metropolitan District No. 2 Bond	4,533,550	-		-		13.302	60,305	-		-		-		-		13.302	60,305
Yes	Sundance At Daubert Farm Metropolitan District	24,673	-		-		-		-		-		-		-		-	0
Yes	The Lakes At Centerra Metropolitan District No. 1	2,609	-		-		-		-		-		-		-		-	0
Yes	The Lakes At Centerra Metropolitan District No. 2	17,092,361	-		-		71.005	1,213,643	19.365	330,994	-		-		-		90.370	1,544,637
Yes	The Lakes At Centerra Metropolitan District No. 3	19,183,647	-		-		69.550	1,334,223	18.968	363,875	-		-		-		88.518	1,698,098
Yes	Wildwing Metropolitan District No. 1	140	-		-		-		-		-		-		-		-	0
Yes	Wildwing Metropolitan District No. 2	10,277,533	-		-		47.610	489,313	14.221	146,157	-		-		-		61.831	635,470
Yes	Cascade Ridge Metropolitan District	1,043,257	5.785	6,035	-		57.858	60,361	5.782	6,032	-		-		-		69.425	72,428
Yes	Waterfall Metropolitan District No. 1	9,125,787	9.389	85,682	-		37.556	342,728	-		-		-		-		46.945	428,410
Yes	Berthoud-Heritage Metropolitan District No. 1	136,210	-		-		-		-		-		-		-		-	0
Yes	Berthoud-Heritage Metropolitan District No. 2	17,493,575	18.054	315,829	-		-		60.181	1,052,781	-		-		-		78.235	1,368,610
Yes	Berthoud-Heritage Metropolitan District No. 3	12,712	15.597	198	-		-		51.992	661	-		-		-		67.589	859
Yes	Berthoud-Heritage Metropolitan District No. 4	10,125,499	18.716	189,509	-		-		43.672	442,201	-		-		-		62.388	631,710
Yes	Berthoud-Heritage Metropolitan District No. 5	34,660	15.593	540	-		-		51.979	1,802	-		-		-		67.572	2,342
Yes	Berthoud-Heritage Metropolitan District No. 6	2,523,278	19.659	49,605	-		-		65.531	165,353	-		-		-		85.190	214,958
Yes	Berthoud-Heritage Metropolitan District No. 7	2,066,991	-		-		-		21.041	43,492	-		-		-		21.041	43,492

Rec'd	Taxing Authority Name	Total Assessed Value	Gen Levy	Gen Revenue	Temp Credit Levy	Temp Credit Revenue	Bond Redem Levy	Bond Redem Revenue	Cont Oblig Levy	Cont Oblig Revenue	Abate Refnd Levy	Abate Refnd Revenue	Tax Cred Levy	Tax Cred Revenue	Cap Exp Levy	Cap Exp Revenue	Tot Levy	Tot Revenue
Yes	Berthoud-Heritage Metropolitan District No. 8	5,205,222	16.607	86,443	-		-		55.357	288,145	-		-		-		71.964	374,589
Yes	Berthoud-Heritage Metropolitan District No. 9	56,420	67.324	3,798	-		-		-		-		-		-		67.324	3,798
Yes	Windsor Highlands Metropolitan District No. 6	8,134,571	5.000	40,673	-		34.000	276,575	-		-		-		-		39.000	317,248
Yes	Lakeview Metropolitan District	1,410,362	62.364	87,956	-		-		-		-		-		-		62.364	87,956
Yes	Harmony Technology Park Metro District	40,787,988	1.010	41,196	-		15.653	638,454	-		-		-		-		16.663	679,650
Yes	Centerra Metropolitan District No. 2 Res Debt	5,519,795	-		-		22.152	122,274	-		-		-		-		22.152	122,274
Yes	Prairiestar Metropolitan District No. 2	19,704,114	14.427	284,271	-		45.582	898,153	-		-		-		-		60.009	1,182,424
Yes	Prairiestar Metropolitan District No. 3	142,030	15.000	2,130	-		35.000	4,971	-		-		-		-		50.000	7,102
Yes	Foothills Metropolitan District	23,482,819	16.416	385,494	-		54.720	1,284,980	-		-		-		-		71.136	1,670,474
Yes	Encore On 34 Metropolitan District NO.1	120	-		-		-		-		-		-		-		-	0
Yes	Encore On 34 Metropolitan District NO.2	7,319,964	50.000	365,998	-		-		-		-		-		-		50.000	365,998
Yes	Encore On 34 Metropolitan District NO.3	25,496	33.000	841	-		-		-		-		-		-		33.000	841
Yes	Southwest Timnath Metropolitan District NO.1	2,320	-		-		59.403	138	-		-		-		-		59.403	138
Yes	Southwest Timnath Metropolitan District NO. 2	4,650,817	-		-		59.403	276,272	-		-		-		-		59.403	276,272
Yes	Southwest Timnath Metropolitan District NO.3	2,235,336	-		-		59.403	132,786	-		-		-		-		59.403	132,786
Yes	Southwest Timnath Metropolitan District NO.4	4,024,557	-		-		59.403	239,071	-		-		-		-		59.403	239,071
Yes	Brands Metropolitan District NO 1	321	39.000	13	-		-		-		-		-		-		39.000	13
Yes	Brands Metropolitan District NO 2	2,994,685	-		-		40.537	121,396	-		-		-		-		40.537	121,396
Yes	Brands Metropolitan District NO 3	11	-		-		-		43.183	0	-		-		-		43.183	0
Yes	Brands Metropolitan District NO 4	11	39.000	0	-		-		-		-		-		-		39.000	0
Yes	Brands East Metropolitan District NO. 1	140	39.000	5	-		-		-		-		-		-		39.000	5

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	752,308	-		-		-		40.539	30,498	-		-		-		40.539	30,498
Yes	Brands East Metropolitan District NO. 3	9,271,814	-		-		-		45.964	426,170	-		-		-		45.964	426,170
Yes	Brands East Metropolitan District NO. 4	6,351,887	-		-		31.182	198,065	-		-		-		-		31.182	198,065
Yes	Heritage Ridge Metropolitan District	16,319,616	15.000	244,794	-		64.652	1,055,096	-		-		-		-		79.652	1,299,890
Yes	Wildwing Metropolitan District NO. 3	5,933,324	-		-		48.453	287,487	14.472	85,867	-		-		-		62.925	373,354
Yes	Wildwing Metropolitan District NO. 4	6,834,675	-		-		48.272	329,923	14.419	98,549	-		-		-		62.691	428,473
Yes	Wildwing Metropolitan District NO. 5	1,935,507	-		-		45.513	88,091	13.594	26,311	-		-		-		59.107	114,402
Yes	Johnstown Plaza Metropolitan District No. 2	21,794,389	11.598	252,771	-		15.645	340,973	-		-		-		-		27.243	593,745
Yes	East Fossil Creek Ranch Metropolitan Dist NO. 1	140	-		-		-		-		-		-		-		-	0
Yes	East Fossil Creek Ranch Metropolitan Dist NO. 2	8,215,132	5.335	43,828	-		36.275	298,004	-		-		-		-		41.610	341,832
Yes	Lee Farm Metropolitan District NO. 1	10	-		-		-		-		-		-		-		-	0
Yes	Lee Farm Metropolitan District NO. 2	307,512	67.562	20,776	-		-		-		-		-		-		67.562	20,776
Yes	Lee Farm Metropolitan District NO. 3	237,240	67.562	16,028	-		-		-		-		-		-		67.562	16,028
Yes	Lee Farm Metropolitan District NO. 4	196,137	67.562	13,251	-		-		-		-		-		-		67.562	13,251
Yes	Hammond Farm Metropolitan District NO. 1	140	-		-		-		-		-		-		-		-	0
Yes	Hammond Farm Metropolitan District NO. 2	9,859,382	19.643	193,668	-		65.476	645,553	-		-		-		-		85.119	839,221
Yes	Hammond Farm Metropolitan District NO. 3	17,940	15.591	280	-		-		51.971	932	-		-		-		67.562	1,212
Yes	Hammond Farm Metropolitan District NO. 4	3,201,086	17.093	54,716	-		-		56.978	182,391	-		-		-		74.071	237,108
Yes	Thompson Crossing Metropolitan District NO. 2 Bond	26,899,443	-		-		3.674	98,829	-		-		-		-		3.674	98,829
Yes	Foundry Loveland Metropolitan District	10,145,886	21.587	219,019	-		5.396	54,747	26.984	273,777	-		-		-		53.967	547,543
Yes	HARMONY I-25 METRO DISTRICT NO. 1	931,048	-		-		-		-		-		-		-		-	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	311,611	-		-		-		-		-		-		-		-	0
Yes	HARMONY I-25 METRO DISTRICT NO. 3	12,634	-		-		-		-		-		-		-		-	0
Yes	WILDWING METRO DISTRICT NO. 1 BOND	24,981,179	-		-		-		-		-		-		-		-	0
Yes	Mulberry Frontage Metro District	14,599	-		-		-		-		-		-		-		-	0
Yes	Brands West Metro District No. 1	10	39.000	0	-		-		-		-		-		-		39.000	0
Yes	Brands West Metro District No. 2	4,538,556	40.613	184,324	-		-		-		-		-		-		40.613	184,324
Yes	Brands West Metro District No. 3	1,195	39.000	47	-		-		-		-		-		-		39.000	47
Yes	Brands West Metro District No. 4	6,509,948	20.841	135,674	-		-		-		-		-		-		20.841	135,674
Yes	Windsor Highlands Metro District No. 7	3,167,312	5.940	18,814	-		40.394	127,940	-		-		-		-		46.334	146,754
Yes	Windsor Highlands Metro District No. 8	1,559,388	5.940	9,263	-		40.394	62,990	-		-		-		-		46.334	72,253
Yes	Windsor Highlands Metro District No. 9	17,083	5.940	101	-		40.394	690	-		-		-		-		46.334	792
Yes	Windsor Highlands Metro District No. 10	49,117	5.940	292	-		40.394	1,984	-		-		-		-		46.334	2,276
Yes	Windsor Highlands Metro District No. 11	97,373	-		-		-		-		-		-		-		-	0
Yes	The Villages at Johnstown Metro District No. 1	20	11.020	0	-		-		-		-		-		-		11.020	0
Yes	The Villages at Johnstown Metro District No. 2	487	10.605	5	-		-		-		-		-		-		10.605	5
Yes	The Villages at Johnstown Metro District No. 3	7,105,202	11.003	78,179	-		44.013	312,721	-		-		-		-		55.016	390,900
Yes	The Villages at Johnstown Metro District No. 4	212,587	10.402	2,211	-		-		-		-		-		-		10.402	2,211
Yes	The Villages at Johnstown Metro District No. 5	2,246	10.947	25	-		-		-		-		-		-		10.947	25
Yes	The Villages at Johnstown Metro District No. 6	58,933	10.785	636	-		-		-		-		-		-		10.785	636
Yes	The Villages at Johnstown Metro District No. 7	4,493	10.851	49	-		-		-		-		-		-		10.851	49
Yes	The Villages at Johnstown Metro District No. 8	175	10.986	2	-		-		-		-		-		-		10.986	2

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	140	-		-		-		-		-		-		-		-	0
Yes	Trailside Metro District No. 2	6,309,909	-		-		46.598	294,029	11.649	73,504	-		-		-		58.247	367,533
Yes	Trailside Metro District No. 3	6,971,710	-		-		47.262	329,497	11.815	82,371	-		-		-		59.077	411,868
Yes	Trailside Metro District No. 4	5,356,459	-		-		44.084	236,134	11.021	59,034	-		-		-		55.105	295,168
Yes	Trailside Metro District No. 5	2,060	-		-		15.626	32	3.125	6	-		-		-		18.751	39
Yes	Ptarmigan West Metro District No. 1	2,427	-		-		-		-		-		-		-		-	0
Yes	Ptarmigan West Metro District No. 2	4,207,711	6.507	27,380	-		44.248	186,183	-		-		-		-		50.755	213,562
Yes	Ptarmigan West Metro District No. 3	1,014,902	20.788	21,098	-		-		-		-		-		-		20.788	21,098
Yes	Gateway at Prospect Metro District No. 7	174	-		-		-		-		-		-		-		-	0
Yes	SW Prospect I25 Metro District No. 7	516	-		-		-		-		-		-		-		-	0
Yes	Rudolph Farms Metro District No 1	345	-		-		-		-		-		-		-		-	0
Yes	Rudolph Farms Metro District No 2	345	-		-		-		-		-		-		-		-	0
Yes	Rudolph Farms Metro District No. 3	345	-		-		-		-		-		-		-		-	0
Yes	Rudolph Farms Metro District No. 4	416,166	20.000	8,323	-		-		50.000	20,808	-		-		-		70.000	29,132
Yes	Rudolph Farms Metro District No. 5	400,268	20.000	8,005	-		-		50.000	20,013	-		-		-		70.000	28,019
Yes	Rudolph Farms Metro District No. 6	804,008	20.000	16,080	-		50.000	40,200	-		-		-		-		70.000	56,281
Yes	I-25/Prospect Interchange Metro District	2,310,015	7.500	17,325	-		-		-		-		-		-		7.500	17,325
Yes	ROSE FARM ACRES METROPOLITAN DISTRICT	4,997,250	13.270	66,314	-		58.730	293,488	-		-		-		-		72.000	359,802
Yes	PARKSIDE METROPOLITAN DISTRICT	3,487,300	38.938	135,788	-		59.403	207,156	-		-		-		-		98.341	342,945
Yes	CENTERRA 2 FLATS	710,072	-		-		34.854	24,749	-		-		-		-		34.854	24,749
Yes	BERTHOUD-HERITAGE METRO DISTRICT NO. 10	613,134	15.818	9,699	-		52.728	32,329	-		-		-		-		68.546	42,028

Rec'd	Taxing Authority Name	Total Assessed Value	Gen Levy	Gen Revenue	Temp Credit Levy	Temp Credit Revenue	Bond Redem Levy	Bond Redem Revenue	Cont Oblig Levy	Cont Oblig Revenue	Abate Refnd Levy	Abate Refnd Revenue	Tax Cred Levy	Tax Cred Revenue	Cap Exp Levy	Cap Exp Revenue	Tot Levy	Tot Revenue
Yes	BERTHOUD-HERITAGE METRO DISTRICT NO. 11	183,539	16.479	3,025	-		-		54.931	10,082	-		-		-		71.410	13,107
Yes	Berthoud-Heritage Metro Dist No.12	159,486	15.591	2,487	-		-		51.971	8,289	-		-		-		67.562	10,775
Yes	BERTHOUD-HERITAGE METRO DISTRICT NO. 13	187,232	16.320	3,056	-		-		54.402	10,186	-		-		-		70.722	13,241
Yes	BERTHOUD-HERITAGE METRO DISTRICT NO. 14	255,045	15.591	3,976	-		-		51.971	13,255	-		-		-		67.562	17,231
Yes	BERTHOUD-HERITAGE METRO DISTRICT NO. 15	238,306	15.591	3,715	-		-		51.971	12,385	-		-		-		67.562	16,100
Yes	BERTHOUD-HERITAGE METRO DISTRICT NO. 16	99,072	15.591	1,545	-		-		51.971	5,149	-		-		-		67.562	6,694
Yes	BERTHOUD-HERITAGE METRO DISTRICT NO. 17	351,452	17.744	6,236	-		59.147	20,787	-		-		-		-		76.891	27,023
Yes	EAGLE BROOK MEADOWS METRO DISTRICT NO. 1	140	15.535	2	-		-		-		-		-		-		15.535	2
Yes	EAGLE BROOK MEADOWS METRO DISTRICT NO. 2	11,557,498	17.642	203,897	-		58.806	679,650	-		-		-		-		76.448	883,548
Yes	EAGLE BROOK MEADOWS METRO DISTRICT NO. 3	1,481,236	15.591	23,094	-		51.972	76,983	-		-		-		-		67.563	100,077
Yes	WATERS EDGE METRO DISTRICT NO. 1	13	50.000	1	-		-		-		-		-		-		50.000	1
Yes	WATERS EDGE METRO DISTRICT NO. 2	4,077,226	10.616	43,284	-		42.464	173,135	-		-		-		-		53.080	216,419
Yes	WEST BOYD METRO DISTRICT NO. 1	40	-		-		-		-		-		-		-		-	0
Yes	WEST BOYD METRO DISTRICT NO. 2	36,808	-		-		-		29.515	1,086	-		-		-		29.515	1,086
Yes	WEST BOYD METRO DISTRICT NO. 3	11,751	-		-		-		26.776	315	-		-		-		26.776	315
Yes	BERTHOUD 160 METRO DISTRICT	16,826	17.069	287	-		-		-		-		-		-		17.069	287
Yes	SERRATOGA FALLS METRO DISTRICT NO. 3 DEBT BOND	9,342,109	-		-		-		-		-		-		-		-	0
Yes	MONTAVA METRO DISTRICT NO. 1	1,988	-		-		-		-		-		-		-		-	0
Yes	MONTAVA METRO DISTRICT NO. 2	1,988	-		-		-		-		-		-		-		-	0
Yes	MONTAVA METRO DISTRICT NO. 3	1,988	-		-		-		-		-		-		-		-	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	MONTAVA METRO DISTRICT NO. 4	1,988	-		-		-		-		-		-		-		-	0
Yes	MONTAVA METRO DISTRICT NO. 5	1,988	-		-		-		-		-		-		-		-	0
Yes	MONTAVA METRO DISTRICT NO. 6	1,988	-		-		-		-		-		-		-		-	0
Yes	MONTAVA METRO DISTRICT NO. 7	1,988	-		-		-		-		-		-		-		-	0
Yes	NORTHFIELD METRO DISTRICT NO. 1	10	-		-		-		-		-		-		-		-	0
Yes	NORTHFIELD METRO DISTRICT NO. 2	5,208,821	10.634	55,391	-		42.537	221,568	-		-		-		-		53.171	276,958
Yes	NORTHFIELD METRO DISTRICT NO. 3	558,639	-		-		-		-		-		-		-		-	0
Yes	KINSTON METRO DISTRICT NO. 1	13	-		-		-		-		-		-		-		-	0
Yes	KINSTON METRO DISTRICT NO. 2	7,437,516	-		-		69.694	518,350	16.861	125,404	-		-		-		86.555	643,754
Yes	KINSTON METRO DISTRICT NO. 3	3,339	-		-		67.821	226	16.408	55	-		-		-		84.229	281
Yes	KINSTON METRO DISTRICT NO. 4	1,457	-		-		67.995	99	16.450	24	-		-		-		84.445	123
Yes	KINSTON METRO DISTRICT NO. 5	133,835	-		-		64.486	8,630	15.601	2,088	-		-		-		80.087	10,718
Yes	KINSTON METRO DISTRICT NO. 6	13	-		-		-		27.884	0	-		-		-		27.884	0
Yes	KINSTON METRO DISTRICT NO. 7	13	-		-		-		27.884	0	-		-		-		27.884	0
Yes	KINSTON METRO DISTRICT NO. 8	13	-		-		-		27.884	0	-		-		-		27.884	0
Yes	KINSTON METRO DISTRICT NO. 9	454	-		-		-		27.466	12	-		-		-		27.466	12
Yes	KINSTON METRO DISTRICT NO. 10	416,106	-		-		18.704	7,783	15.586	6,485	-		-		-		34.290	14,268
Yes	Cen 2 Savanna Fourth Bond	1,390,879	-		-		48.712	67,752	-		-		-		-		48.712	67,752
Yes	Cen 2 RW Flats Bond	6,349,855	-		-		43.468	276,015	-		-		-		-		43.468	276,015
Yes	TIMNATH LAKES METROPOLITAN DISTRICT NO. 4	140	51.992	7	-		-		-		-		-		-		51.992	7
Yes	TIMNATH LAKES METROPOLITAN DISTRICT NO. 5	140	51.992	7	-		-		-		-		-		-		51.992	7

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 LAKES METROPOLITAN DISTRICT NO. 6	140	-		-		-		-		-		-		-		-	0
Yes	AIRPARK NORTH METROPOLITAN DISTRICT NO. 1	97	10.762	1	-		26.907	3	-		-		-		-		37.669	4
Yes	AIRPARK NORTH METROPOLITAN DISTRICT NO. 2	4,060	-		-		-		36.171	147	-		-		-		36.171	147
Yes	AIRPARK NORTH METROPOLITAN DISTRICT NO. 3	217,751	-		-		-		36.379	7,922	-		-		-		36.379	7,922
Yes	AIRPARK NORTH METROPOLITAN DISTRICT NO. 4	482,834	-		-		-		36.379	17,565	-		-		-		36.379	17,565
Yes	RESERVOIRS EDGE METROPOLITAN DISTRICT	29,406	10.451	307	-		-		52.259	1,537	-		-		-		62.710	1,844
Yes	FISHER FARM METROPOLITAN DISTRICT NO. 1	548	10.758	6	-		-		43.034	24	-		-		-		53.792	29
Yes	FISHER FARM METROPOLITAN DISTRICT NO. 2	26,273	10.984	289	-		-		43.939	1,154	-		-		-		54.923	1,443
Yes	FISHER FARM METROPOLITAN DISTRICT NO. 3	23,687	10.984	260	-		-		43.939	1,041	-		-		-		54.923	1,301
Yes	FISHER FARM METROPOLITAN DISTRICT NO. 4	10,341	10.661	110	-		-		42.646	441	-		-		-		53.307	551
Yes	SOUTH VILLAGE METROPOLITAN DISTRICT NO. 1	8,914	-		-		-		-		-		-		-		-	0
Yes	SOUTH VILLAGE METROPOLITAN DISTRICT NO. 2	7,313	-		-		-		-		-		-		-		-	0
Yes	JPMD/TCMD2 2016 LTD TAX GO BONDS	5,104,954	-		-		11.827	60,376	-		-		-		-		11.827	60,376
Yes	JPMD SPECIAL REVENUE OR GO BONDS	5,104,954	-		-		5.243	26,765	-		-		-		-		5.243	26,765
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	781	54.769	43	-		-		-		-		-		-		54.769	43
Yes	MULBERRY METROPOLITAN DISTRICT NO. 2	17,574	5.401	95	-		48.616	854	-		-		-		-		54.017	949
Yes	MULBERRY METROPOLITAN DISTRICT NO. 3	12,218	5.296	65	-		47.669	582	-		-		-		-		52.965	647
Yes	MULBERRY METROPOLITAN DISTRICT NO. 4	7,646	5.492	42	-		49.428	378	-		-		-		-		54.920	420
Yes	MULBERRY METROPOLITAN DISTRICT NO. 5	1,320	52.007	69	-		-		-		-		-		-		52.007	69

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	MULBERRY METROPOLITAN DISTRICT NO. 6	5,721	54.923	314	-		-		-		-		-		-		54.923	314
Yes	CEN 2 AVENIDA BOND	1,527,750	-		-		46.923	71,687	-		-		-		-		46.923	71,687
Yes	Cen 2 Hunt MW Bond	845,787	-		-		46.647	39,453	-		-		-		-		46.647	39,453
Yes	CEN 2 KINSTON BOND	406,926	-		-		41.277	16,797	-		-		-		-		41.277	16,797
Yes	TRAILSIDE METROPOLITAN DISTRICT NO. 6	109,686	11.487	1,260	-		-		-		-		-		-		11.487	1,260
Yes	CENTERRA SOUTH METROPOLITAN DISTRICT NO. 1	51,329	-		-		-		-		-		-		-		-	0
Yes	CENTERRA SOUTH METROPOLITAN DISTRICT NO. 2	5,401	-		-		-		-		-		-		-		-	0
Yes	CENTERRA SOUTH METROPOLITAN DISTRICT NO. 3	11,967	-		-		-		-		-		-		-		-	0
Yes	TAFT RIDGE METROPOLITAN DISTRICT NO. 1	0	-		-		-		-		-		-		-		-	0
Yes	TAFT RIDGE METROPOLITAN DISTRICT NO. 2	0	-		-		-		-		-		-		-		-	0
Yes	TAFT RIDGE METROPOLITAN DISTRICT NO. 3	0	-		-		-		-		-		-		-		-	0
Yes	TAFT RIDGE METROPOLITAN DISTRICT NO. 4	0	-		-		-		-		-		-		-		-	0
	Sub-Total			7,744,563		0		32,245,967		8,363,482		0		0		0		48,354,013

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	7,660,190,933	0.142	1,087,747	-		-		-		-		-		-		0.142	1,087,747
	Sub-Total			1,087,747		0		0		0		0		0		0		1,087,747

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	582,287,900	3.300	1,921,550	-0.508	-295,802	2.242	1,305,489	-		0.005	2,911	-		-		5.039	2,934,149
Yes	Thompson Rivers Park And Recreation District	7,288,612	3.594	26,195	-		-		-		-		-		-		3.594	26,195
Yes	Longmont Conservation District	2,308,280	-		-		-		-		-		-		-		-	0
Yes	ESTES VALLEY REC & PARK DIST COMMUNITY CENTER BOND	1,790,552	-		-		2.242	4,014	-		-		-		-		2.242	4,014
Yes	LARIMER CONSERVATION DISTRICT	1,522,126,551	-		-		-		-		-		-		-		-	0
	Sub-Total			1,947,745		-295,802		1,309,504		0		2,911		0		0		2,964,358

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	481,953,116	-		-		-		-		-		-		-		-	0
Yes	Cherry Hills Sanitation District	84,435,074	-		-		-		-		-		-		-		-	0
Yes	Estes Park Sanitation District	169,617,246	-		-		-		-		-		-		-		-	0
Yes	South Fort Collins Sanitation District	1,396,713,575	0.500	698,357	-		-		-		-		-		-		0.500	698,357
Yes	Upper Thompson Sanitation District	314,615,026	-		-		-		-		-		-		-		-	0
	Sub-Total			698,357		0		0		0		0		0		0		698,357

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	21,603,864	40.238	869,296	-		16.728	361,389	-		0.272	5,876	-		-		57.238	1,236,562
Yes	Poudre R-1 School District	5,164,299,905	40.106	207,119,412	-		13.137	67,843,408	-		0.191	986,381	-		-		53.434	275,949,201
Yes	Thompson R2-J School District	3,400,115,294	38.514	130,952,040	-1.640	-5,576,189	5.823	19,798,871	-		0.063	214,207	-		-		42.760	145,388,930
Yes	Estes Park School District	583,767,522	25.985	15,169,199	-		2.705	1,579,091	-		0.043	25,102	-		-		28.733	16,773,392
Yes	Johnstown - Milliken RE5-J School District	629,350	30.387	19,124	-5.586	-3,516	8.973	5,647	-		-		-		-		33.774	21,256
	Sub-Total			354,129,072		-5,579,705		89,588,407		0		1,231,567		0		0		439,369,341

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	141,253,088	-		-		-		-		-		-		-		-	0
Yes	Blk 41 - Finleys Add URP	6,063,114	-		-		-		-		-		-		-		-	0
Yes	North College Avenue Urban Renewal Authority	80,117,923	-		-		-		-		-		-		-		-	0
Yes	US 34/Crossroads Corridor Renewal Plan	175,286,146	-		-		-		-		-		-		-		-	0
Yes	Midtown URA Prospect South	20,883,905	-		-		-		-		-		-		-		-	0
Yes	Midtown URA Foothills Mall	23,490,998	-		-		-		-		-		-		-		-	0
Yes	COLLEGE AND DRAKE URBAN RENEWAL PLAN	3,881,236	-		-		-		-		-		-		-		-	0
Yes	CENTERRA SOUTH URBAN RENEWAL PLAN	69,956	-		-		-		-		-		-		-		-	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	778,879,549	-		-		-		-		-		-		-		-	0
Yes	Fort Collins - Loveland Water District	1,433,203,138	1.500	2,149,805	-0.184	-263,709	-		-		-		-		-		1.316	1,886,095
Yes	Little Thompson Water District	1,040,784,215	-		-		-		-		-		-		-		-	0
Yes	North Carter Lake Water District	7,466,607	5.500	41,066	-		-		-		-		-		-		5.500	41,066
Yes	North Weld County Water District	39,440,662	-		-		-		-		-		-		-		-	0
Yes	Northern Colorado Water Cons. District	8,758,239,915	-		-		-		1.000	8,758,240	-		-		-		1.000	8,758,240
Yes	Pinewood Springs Water District	15,159,745	-		-		-		15.067	228,412	-		-		-		15.067	228,412
Yes	Spring Canyon Water & Sanitation District	24,222,823	3.240	78,482	-		-		-		-		-		-		3.240	78,482
Yes	St. Vrain & Left Hand Water Cons District	7,469,519	1.406	10,502	-		-		-		-		-		-		1.406	10,502
Yes	Sunset Water District	6,815,646	-		-		-		-		-		-		-		-	0
Yes	West Fort Collins Water District	70,897,962	-		-		-		-		-		-		-		-	0
	Sub-Total			2,279,855		-263,709		0		8,986,652		0		0		0		11,002,798

Timnath Urban Renewal Authority - Tax Increment Financing Breakdown

Name	Total Assessed Value	Total Mill	Timnath Urban Renewal Authority Valuation	Revenue Attributable to TIF
Timnath Lakes Metropolitan District No. 1	3,956,225	66.127	3,834,178	253,543
Timnath Ranch Metropolitan District No. 2	24,729,861	58.262	23,891,489	1,391,966
Timnath Ranch Metropolitan District No. 1	3,936,441	56.827	3,836,962	218,043
Poudre R-1 School District	5,164,299,905	53.434	137,726,665	7,359,287

Name	Total Assessed Value	Total Mill	Timnath Urban Renewal Authority Valuation	Revenue Attributable to TIF
TIMNATH LAKES METROPOLITAN DISTRICT NO. 4	140	51.992	138	7
TIMNATH LAKES METROPOLITAN DISTRICT NO. 5	140	51.992	138	7
Timnath Lakes Metropolitan District No. 3	3,744,198	51.971	2,256,150	117,254
South Timnath Metropolitan District No. 2	29,356,624	41.582	28,482,829	1,184,373
Timnath Ranch Metropolitan District No. 4	5,676,329	37.184	5,588,912	207,818
Timnath Ranch Metropolitan District No. 3	1,183,728	36.656	1,160,029	42,522
Timnath Lakes Metropolitan District No. 2	1,784,132	26.481	1,756,942	46,526
Larimer County	9,170,415,932	21.745	137,726,665	2,994,866
South Timnath Metropolitan District No. 1	673,816	17.821	651,775	11,615
Poudre Valley Fire Protection District	1,019,749,405	11.047	136,578,094	1,508,778
Windsor - Severance Fire Protection District	273,260,634	8.250	1,148,571	9,476
Town of Timnath	240,660,240	6.688	137,726,665	921,116
Poudre River Public Library District	4,988,492,771	3.010	137,726,665	414,557
Health District Of Northern Larimer Co.	5,217,944,512	2.167	137,726,665	298,454
Fort Collins - Loveland Water District	1,433,203,138	1.316	137,613,503	181,099
Northern Colorado Water Cons. District	8,758,239,915	1.000	137,726,665	137,727
South Fort Collins Sanitation District	1,396,713,575	0.500	134,777,283	67,389
Larimer County Pest Control	7,660,190,933	0.142	135,301,246	19,213
Timnath Urban Renewal Authority	141,253,088	-	137,726,665	0
Boxelder Sanitation District	481,953,116	-	2,615,404	0
TOWN OF TIMNATH TIMNATH LANDING GID	9,567,186	-	7,913,976	0

Name	Total Assessed Value	Total Mill	Timnath Urban Renewal Authority Valuation	Revenue Attributable to TIF
TIMNATH LAKES METROPOLITAN DISTRICT NO. 6	140	-	138	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	3,400,115,294	42.760	5,772,695	246,840
Larimer County	9,170,415,932	21.745	5,772,695	125,527
City of Loveland	1,885,250,288	9.564	5,772,695	55,210
Historic Loveland Business Improvement District	45,118,072	5.000	1,390,493	6,952
Loveland General Improvement District 1	41,928,606	2.684	5,678,605	15,241
Thompson Valley Health Services District	3,368,000,435	1.759	5,772,695	10,154
Northern Colorado Water Cons. District	8,758,239,915	1.000	5,772,695	5,773
Larimer County Pest Control	7,660,190,933	0.142	5,606,365	796
Blk 41 - Finleys Add URP	6,063,114	-	5,772,695	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	5,164,299,905	53.434	79,539,869	4,250,133
Larimer County	9,170,415,932	21.745	79,539,869	1,729,594
City of Fort Collins	3,646,946,728	9.797	159,079,738	1,558,504
Fort Collins Downtown Dev. Auth	271,176,453	5.000	79,539,869	397,699

Name	Total Assessed Value	Total Mill	Fort Collins Downtown Development Authority Valuation	Revenue Attributable to TIF
Fort Collins G.I.D. No. 1	153,692,941	4.924	82,386,523	405,671
Poudre River Public Library District	4,988,492,771	3.010	79,539,869	239,415
Health District Of Northern Larimer Co.	5,217,944,512	2.167	79,539,869	172,363
Northern Colorado Water Cons. District	8,758,239,915	1.000	79,539,869	79,540
Larimer County Pest Control	7,660,190,933	0.142	68,467,507	9,722
Boxelder Sanitation District	481,953,116	-	4,126,426	0
East Larimer County Water District	778,879,549	-	14,625,209	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	5,164,299,905	53.434	45,570,047	2,434,990
Larimer County	9,170,415,932	21.745	45,570,047	990,921
City of Fort Collins	3,646,946,728	9.797	45,570,047	446,450
Poudre River Public Library District	4,988,492,771	3.010	45,570,047	137,166
Health District Of Northern Larimer Co.	5,217,944,512	2.167	45,570,047	98,750
Northern Colorado Water Cons. District	8,758,239,915	1.000	45,570,047	45,570
Larimer County Pest Control	7,660,190,933	0.142	43,619,826	6,194
North College Avenue Urban Renewal Authority	80,117,923	-	45,570,047	0
Cherry Hills Sanitation District	84,435,074	-	19,209	0
East Larimer County Water District	778,879,549	-	11,979,470	0

Centerra South Urban Renewal Authority - Tax Increment Financing Breakdown

Name	Total Assessed Value	Total Mill	Centerra South Urban Renewal Authority Valuation	Revenue Attributable to TIF
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There is no increment value in this district for tax year 2023/budget year 2024

US34 / Crossroads Urban Renewal Authority - Tax Increment Financing Breakdown

Name	Total Assessed Value	Total Mill	US34 / Crossroads Urban Renewal Authority Valuation	Revenue Attributable to TIF
KINSTON METRO DISTRICT NO. 2	7,437,516	86.555	549,513	47,563
KINSTON METRO DISTRICT NO. 4	1,457	84.445	110	9
KINSTON METRO DISTRICT NO. 3	3,339	84.229	2,712	228
Centerra Metropolitan District No. 2	120,594,736	62.000	119,401,831	7,402,914
CEN 2 AVENIDA BOND	1,527,750	46.923	1,518,332	71,245
Cen 2 Hunt MW Bond	845,787	46.647	840,279	39,196
Cen 2 RW Flats Bond	6,349,855	43.468	6,308,477	274,217
Thompson R2-J School District	3,400,115,294	42.760	173,978,494	7,439,320
CEN 2 KINSTON BOND	406,926	41.277	404,712	16,705
Van De Water Metropolitan District No. 2	30,873,727	37.856	3,225,524	122,105
CENTERRA 2 FLATS	710,072	34.854	706,208	24,614
KINSTON METRO DISTRICT NO. 10	416,106	34.290	404,712	13,878
Centerra Metropolitan District No. 2 Res Debt	5,519,795	22.152	5,431,874	120,327
Larimer County	9,170,415,932	21.745	173,978,494	3,783,162
Centerra Metropolitan District No. 5	33,727,079	15.626	33,533,306	523,991
Centerra Metropolitan District No. 2 Bond	4,533,550	13.302	2,051,835	27,294

Name	Total Assessed Value	Total Mill	US34 / Crossroads Urban Renewal Authority Valuation	Revenue Attributable to TIF
City of Loveland	1,885,250,288	9.564	173,978,494	1,663,930
Centerra Metropolitan District No. 3	7,595,505	5.954	552,757	3,291
Thompson Valley Health Services District	3,368,000,435	1.759	173,978,494	306,028
Northern Colorado Water Cons. District	8,758,239,915	1.000	173,978,494	173,978
Larimer County Pest Control	7,660,190,933	0.142	155,278,495	22,050
US 34/Crossroads Corridor Renewal Plan	175,286,146	-	173,978,494	0
Little Thompson Water District	1,040,784,215	-	114,401,492	0
Centerra Metropolitan District No. 1	5,521,307	-	5,432,283	0
Centerra Metropolitan District No. 4	120,594,736	-	119,401,831	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	5,164,299,905	53.434	8,968,146	479,204
Larimer County	9,170,415,932	21.745	8,968,146	195,012
City of Fort Collins	3,646,946,728	9.797	8,968,146	87,861
Poudre River Public Library District	4,988,492,771	3.010	8,968,146	26,994
Health District Of Northern Larimer Co.	5,217,944,512	2.167	8,968,146	19,434
Northern Colorado Water Cons. District	8,758,239,915	1.000	8,968,146	8,968
Larimer County Pest Control	7,660,190,933	0.142	8,412,622	1,195
Midtown URA Prospect South	20,883,905	-	8,968,146	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	23,482,819	71.136	15,268,163	1,086,116
Poudre R-1 School District	5,164,299,905	53.434	15,268,711	815,868
Larimer County	9,170,415,932	21.745	15,268,711	332,018
City of Fort Collins	3,646,946,728	9.797	15,268,711	149,588
Poudre River Public Library District	4,988,492,771	3.010	15,268,711	45,959
Health District Of Northern Larimer Co.	5,217,944,512	2.167	15,268,711	33,087
Northern Colorado Water Cons. District	8,758,239,915	1.000	15,268,711	15,269
Larimer County Pest Control	7,660,190,933	0.142	13,013,441	1,848
Midtown URA Foothills Mall	23,490,998	-	15,268,711	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	10,145,886	53.967	1,726,250	93,161
Thompson R2-J School District	3,400,115,294	42.760	12,385,944	529,623
Larimer County	9,170,415,932	21.745	12,385,944	269,332
City of Loveland	1,885,250,288	9.564	12,385,944	118,459
Historic Loveland Business Improvement District	45,118,072	5.000	7,374,544	36,873
Loveland General Improvement District 1	41,928,606	2.684	5,749,679	15,432
Thompson Valley Health Services District	3,368,000,435	1.759	12,385,944	21,787

Name	Total Assessed Value	Total Mill	Loveland Downtown Development Authority Valuation	Revenue Attributable to TIF
Northern Colorado Water Cons. District	8,758,239,915	1.000	12,385,944	12,386
Larimer County Pest Control	7,660,190,933	0.142	11,642,058	1,653
Loveland Downtown Dev. Auth	75,070,761	-	12,385,944	0

College and Drake URA - Tax Increment Financing Breakdown

Name	Total Assessed Value	Total Mill	College and Drake URA Valuation	Revenue Attributable to TIF
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There is no increment value in this district for tax year 2023/budget year 2024