



*Credit: Alex Jordan, Rocky Mountain National Park*

# LARIMER COUNTY

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## 2025 REVISED AND 2026 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

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Larimer County  
Colorado**

For the Fiscal Year Beginning

**January 01, 2025**

*Christopher P. Morill*

Executive Director

# LARIMER COUNTY | COUNTY MANAGER

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

**To:** Board of County Commissioners  
Larimer County Residents  
**From:** Lorenda Volker, County Manager  
**Date:** December 11, 2025  
**SUBJECT:** 2025 Revised and 2026 Adopted Budgets



Dear Commissioners and Residents,

The County Manager is responsible for presenting an annual budget to the Board of County Commissioners. This 2026 Adopted Budget aligns with the Board's priorities as well as the County's longstanding practice of fiscal responsibility. The 2026 Adopted Budget complies with state laws, budgeting principles, funding requirements, and the Board's guidance.

Larimer County consists of departments and divisions overseen by ten elected County officials established by the Colorado Constitution. These entities provide a wide range of services to residents, property owners, and visitors. Most services are delivered irrespective of municipal boundaries, ensuring that people in both cities and unincorporated areas receive the same level of service. The County's net operating budget is organized into five service categories: Public Safety; Human and Economic Health; Community Planning, Infrastructure, and Resources; Public Records and Information; and Support Services.

Each year's budget includes a comprehensive five-year capital improvement plan. Capital projects are defined as one-time expenses above \$50,000 and they are expected to benefit the community for years to come. This includes investments in buildings, roads, property, vehicles, equipment, and replacement of major assets. The first year of each five-year capital plan is included in the annual budget.

In addition to planning for capital needs, the County must also prepare for natural disaster costs, including increasingly frequent wildfires and floods. To make year-to-year expenses comparable, disaster response costs are separated from the County's normal operational budgets. The 2026 Adopted Budget includes funding for mitigation, response, and disaster recovery efforts.

In 2024 the Colorado General Assembly passed legislation that lowered counties' property tax assessment rates and put a new cap on property tax revenue growth now in effect. Our state and federal partners are also experiencing increased uncertainty—resulting in additional requirements and reduced funding levels across some of our largest grant programs. Human Services public benefits supporting essential needs like food and healthcare, reimbursement for disaster recovery and mitigation, and public health programs are all facing significant fiscal challenges.

While Larimer County reserves are healthy, forecasts under these new fiscal conditions show a \$6 million dollar gap between expected revenues and expenses beginning in 2027. This year we undertook an extensive review to find ways to close that gap. Our work included reviewing a comprehensive inventory of all County programs, including funding sources and annualized costs. We solicited reduction ideas from staff, department directors, and elected officials (no idea was too small to be considered) and we reviewed fees to ensure full cost recovery. Finally, we limited the amount of new service proposals in the 2026 Adopted Budget. The changes made from these efforts are outlined in the tables at the end of this letter and work to close the gap will continue through 2027.

## Budget Process and Guidelines

The County's budgeting process is a continuous, year-round effort. Commissioners regularly review performance measures across the five service categories to ensure clear understanding of the services provided and the impact on the community. These reviews highlight trends and outcomes of County services, helping the Commissioners to prioritize budget decisions for the following year.

Planning for the upcoming fiscal year begins in the spring with a work session where Commissioners assess the internal strengths and weaknesses as well as the external opportunities and challenges across each service category. The themes identified from this analysis help to shape the budgeting strategies for the year ahead. During this session, the Office of Performance, Budget and Strategy presents revenue and expense forecasts, and the Commissioners provide direction for preliminary base budget targets for each department and elected office in alignment with County goals and the adopted Strategic Plan.

In early summer, Commissioners and staff gather resident input through community meetings, surveys, and online submissions. During this time, we also review data on compensation trends, the economy, state and federal legislation, and revenue projections that may impact Larimer County. These insights help to refine base budget targets, while program leaders and elected officials prepare budget requests.

Over the course of two months, the County Manager, Assistant County Manager, and the Office of Performance, Budget, and Strategy meet with each department director and elected official to review submitted budget packets. Funding requests are thoroughly evaluated to ensure they are supported by data, conform to best practices, and respond to residents' needs. Larimer County has consistently prioritized maintaining existing programs and infrastructure while supporting equitable and accessible service delivery over introducing new services; a philosophy maintained in the 2026 Budget.

## 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 taxing authorities, primarily school districts, with portions also going to municipalities and special districts. Larimer County retains approximately 25% of the total property tax collected. While property taxes are assessed annually, property values are reappraised every two years. Recent state property tax legislation limits property tax revenue growth to 10.5% per two-year reappraisal cycle, with exceptions for new construction, property taxes used for disaster recovery, and expiring tax-increment financing districts. This revenue growth cap begins with the 2025 reappraisal and the 2026 Budget.

The County's operating mill levy has remained 21.571 mills since 1992, distributed between the General Fund, Road and Bridge, Human Services, and Health and Environment. Additionally, 0.75 mills are collected and transmitted to Foothills Gateway, which provides services for individuals with developmental disabilities in accordance with a 2001 voter-approved initiative.

**Sales Tax:** The second-largest revenue source for Larimer County is sales tax. Sales tax revenue is projected to decline by 1.7% in 2026 due to slower consumer spending, lower inflation, and a shift in preferences from retail goods to services. The County collects four dedicated sales taxes that fund specific, voter-approved services:

- A 0.15% (15¢ on \$100) sales tax supports Larimer County jail operations, generating enough revenue to cover about one-quarter of the jail's operating expenses.



- A quarter cent (0.25%, 25¢ on \$100) sales tax funds open space, with revenue shared between the County (50%) and its eight municipalities (50%).
- A quarter cent (0.25%, 25¢ on \$100) sales tax funds behavioral health services, with portions of the revenue distributed to mental and behavioral health community service providers. The County completed construction of the Longview Behavioral Health Facility in 2023 using this tax.
- Another 0.15% (15¢ on \$100) sales tax funds the construction and operation of The Ranch fairgrounds. The County is implementing The Ranch Master Plan, which includes new facilities, improvements to existing structures, and infrastructure upgrades.
- In November 2025, voters approved an additional quarter cent (0.25%, 25¢ on \$100) sales tax to fund early childhood services, including support to families, providers and capital investments.

**External Fees and Charges:** External fees, licenses, permits, and other charges for specific services represent a critical revenue source for essential County programs, including The Ranch, Solid Waste, Natural Resources, some programs at the Health Department, and others. The Acute Care Center at the Longview Behavioral Health Campus operates using a combination of sales tax funding and insurance billing for services. Fees and charges are typically used to offset the costs of providing the associated programs. However, many fees are set by state statutes or agencies and often fall short of covering the full cost of the service. In such cases, local tax revenue is used to bridge the gap.

**Interest Earnings:**

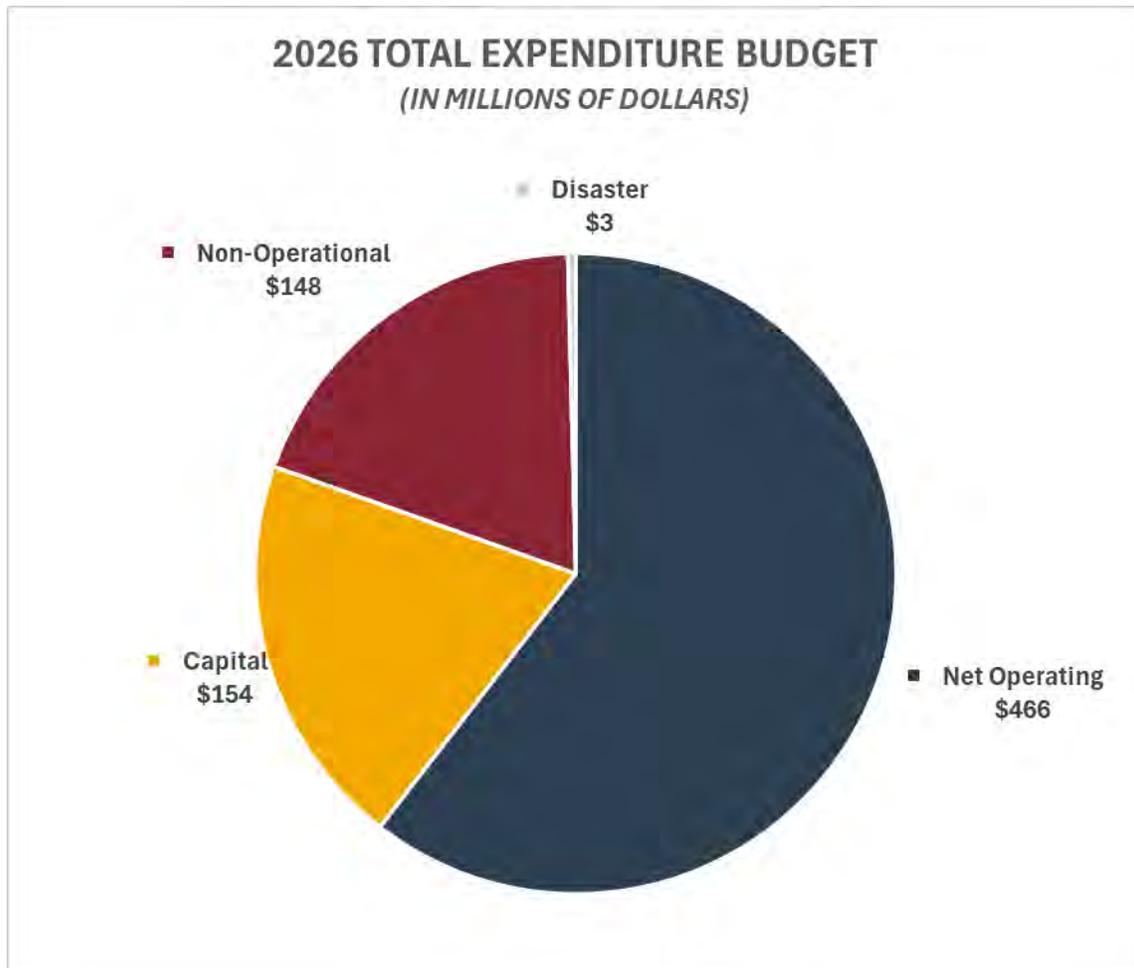
The Office of the Treasurer and Public Trustee invests Larimer County’s reserves in safe, interest-bearing public funds investments. Although federal interest rates are expected to decline in the coming months and years, Larimer County earnings are budgeted to remain stable at least through 2026 as forward-thinking investments from prior years continue to provide high returns. We will continue to closely monitor trends around interest rates and adjust our forecasts accordingly.

**Grants from State and Federal Programs:** In 2026, state and federal grants are expected to decline. Our largest allocations include Human Services, Economic and Workforce Development, Health and Environment, and Community Justice Alternatives, which are all budgeting for lower program allocations. Many one-time grants such as disaster reimbursements are no longer expected in 2026.

**Expense Highlights**

Budgeted expenses are organized into four primary categories that reflect the full range of County operations. **Operating** costs represent the day-to-day expenses required to deliver essential public services to residents. **Capital projects** include major infrastructure and facility investments planned for completion or advancement during the budget year. **Disaster recovery** costs account for expenditures associated with response, restoration, and mitigation following natural or declared disasters. Finally, **non-operational** expenses capture internal financial activities such as charges between departments, fund transfers, sales tax administration, and internal service costs that support overall County functions.

The following chart provides a snapshot of how these four categories are distributed in the **2026 Budget**, illustrating the proportion of total expenditures dedicated to maintaining services, investing in infrastructure, responding to emergencies, and managing internal financial responsibilities.



Expenses are grouped into departments and elected offices that provide similar services. These are organized into five main service categories:

- 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 appropriately funded. Additional services under this category include Alternative Sentencing, Community Corrections, and Emergency Management. The County provides these services to all residents, regardless of whether they live in rural areas or within municipal boundaries. These services include operating the county jail, funding death investigations, offering alternative sentencing and community corrections programs, providing pre-trial services, supporting competency courts in partnership with the 8<sup>th</sup> Judicial District, and overseeing emergency management and recovery. Larimer County is also statutorily responsible for providing primary funding for the District Attorney's Office for the 8<sup>th</sup> Judicial District and for maintaining the facilities used by the 8<sup>th</sup> Judicial District, including courtrooms and Probation Service spaces.

In accordance with the State Constitution and statutes, the County carries significant responsibility for public



safety. The Sheriff's Office provides patrol services in unincorporated rural areas and, under Colorado Revised Statute 30-10-513, is responsible for coordinating fire suppression efforts during prairie, forest, or wildland fires in unincorporated areas, or when such fires exceed the capacity of local fire protection districts. The 2026 Budget continues to allocate resources toward mitigating future fire damage and assisting homeowners in forested areas in reducing their vulnerability to wildfires and natural disasters while expanding their effectiveness through partnerships and being mindful of fiscal limitations.

**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.

Capital improvement programs will continue in the 2026 Budget. The Solid Waste Department capital budget includes closing costs for the old landfill and opening costs for the new North landfill and transfer station. The focus remains on the reduction, reuse, or recycling of materials and increasing the diversion of materials from the landfill, meeting state environmental requirements, and seeking grants to assist with these efforts. Ongoing discussions with regional partners are focused on ensuring long-standing partnerships are nurtured and developed and the financial viability of landfill facilities remains sound.

The capital budget for The Ranch Events Complex includes continuing to implement a campus Master Plan funded through the dedicated sales tax, the issuance of certificates of participation to facilitate project completion in a shorter time frame, and continued exploration of private partnership opportunities. Activities completed to date including the construction and opening of the 4-H Youth and Community Arena, expansion of the MAC Equipment Inc. Indoor Arena, RV Hookups to support events at The Ranch, and roadway improvements including construction of Arena Circle. Upcoming projects in the near term include the great lawn and amphitheater, wayfinding and monument Signage, and facility modernizations and upgrades. The Ranch continues to emphasize streamlining operations and efficiencies, nurturing community partnerships, and ensuring long-term financial sustainability.

Natural Resources remains committed to emphasizing partnerships and grant opportunities to support the portfolio of properties in their care including making progress on the Chimney Hollow Open Space Adaptive Management Plan. In 2026 the department will continue to focus on acquisition, conservation, and maintenance of County open spaces while making incremental improvements to both facilities and department operations to address growing demands for service by our community. Revenues related to visitor fees continue to be affected by the state's vehicle registration *Keep Colorado Wild Park Pass* program. The department has initiated efforts to increase visitors to County parks over the last several years including adopting an outreach approach to reach members of our community who may not have had access or exposure to our open spaces in the past.

A significant gap remains between the need for increased capacity on County roads and available funding.

**Human and Economic Health:** This service category encompasses the County's efforts in Human Services, Health and Environment, Economic and Workforce Development, Extension, and Behavioral Health. Programs in these areas rely heavily on federal and state grants, supplemented by matching local property or sales tax dollars. An ongoing challenge in budgeting for these services is the misalignment between federal, state, and county fiscal years, making it difficult to confirm program funding levels until after the County's budget is adopted. This is anticipated to be further complicated in 2026 as these programs navigate changing federal and state requirements for program administration and funding challenges.

The Department of Health and Environment continues their commitment to engage with community partners as they implement the Community Health Improvement Plan and develop strategies to address overall community health issues while working through shifting priorities and funding streams at the federal level.



Their ongoing work as an arm of the Colorado Department of Health and Environment includes addressing issues related to the built environment including inspecting and permitting septic systems, measuring air quality, and conducting restaurant inspections. The 2026 Budget also provides for awarding impact grants to community providers and partners through the Behavioral Health Services Department as well as the operational costs for the Acute Care Center at the County’s Longview Behavioral Health Campus and administration of these key programs. Operations at the Acute Care Facility are provided through a contract with SummitStone Health Partners and have been expanded in 2025 to include an adolescent care unit. These programs and services are supported by a 2018 voter-approved dedicated behavioral health sales tax and a revenue share of claims paid for services at the Acute Care Center.

The County continues to deliver high-quality programming in our Human Services Department, including food assistance, adult and child protection, childcare assistance, child support enforcement, and Medicaid administration. The Economic and Workforce Development Department remains actively engaged with regional partners, supporting economic development, business initiatives, job seekers, and programs that assist community members with disabilities and veterans. Both of these departments are navigating funding and programmatic uncertainty and will continue to closely monitor the impact of any changes to program administration requirements as they receive direction from federal and state agencies.

Larimer County continues to advance regional efforts to expand affordable housing by working closely with other local governments and nonprofit organizations. The 2026 Budget maintains funding for eviction prevention and landlord partnership programs, while ongoing analysis will help define the County’s future role in housing based on identified gaps and the work of our community partners.

**Public Records and Information:** This service category consists of elected offices, including the Assessor, Clerk and Recorder, and Treasurer and Public Trustee, as well as the County’s Public Affairs Office. The 2026 Budget includes funding to conduct these important services including elections, property value assessment, property tax administration, motor vehicle licensing, and recording.

The Office of the Treasurer and Public Trustee continues to streamline statutory responsibilities and invest the County’s funds judiciously. The Assessor’s Office is working to review and address a backlog of building permits so they can be appropriately incorporated into property value models. The Clerk and Recorder’s Office remains focused on conducting secure elections and exceeding customer expectations for motor vehicle registrations while the Public Affairs office continues to focus on community outreach with an emphasis on increased engagement as well as assessing legislative impacts on County services.

**Support Services:** This service category includes departments that support public-facing County programs and elected offices, including Human Resources, Information Technology, County Attorney, Facilities, Fleet Services, and Finance. The 2026 Budget allocates funding to ensure these programs operate efficiently and effectively meet or exceed the needs of their internal customers.

## Looking to the Future

The following are key issues facing Larimer County in the coming years. Many of these trends are being addressed in various ways in the 2024-2028 Five-Year Strategic Plan and incorporated by departments and elected offices in their service delivery plans.

**Population Growth:** Population growth is one of the primary drivers of increased demand on County services, including personnel, transportation, and facilities. These pressures are compounded by shifting and aging demographics in Northern Colorado and across the country. Future budgets will need to continue to address



facility and equipment obsolescence, data storage and security pressures, and the growing demand for County services including public safety, alternative sentencing, behavioral health, and recovery and community resilience related to natural disasters as residents occupy more remote housing alternatives. Transportation needs may be met if voters approve a ballot measure that would levy a 0.15% sales tax (15¢ on every \$100 of retail sales) to support the funding of capital capacity projects for County roads and support leveraging state, federal, and local partner project funds.

**Inflation:** Although inflation is down from historic highs of the past few years, the rising cost of housing, childcare, goods and services is an enormous burden on County residents. Affordability challenges increase the need for public services and, since the County administers many government programs for vulnerable populations and criminal justice offenders, demand for these services is expected to grow. Rising costs of technology, insurance, personnel, and capital construction are also directly impacting the budget.

**Future Ready and Climate Smart:** Larimer County is committed to operating responsibly and planning for the future through its programs, purchasing decisions, equipment, and facilities. The County has been directly impacted by the increasing frequency of natural disasters. To prepare for future disasters, the County has established and maintained a Disaster Contingency Fund, which reserves funds for disaster preparedness, response, recovery, and mitigation. In the event of a major Federal Emergency Management Agency (FEMA)-qualifying disaster, the County relies on these reserves for temporary and permanent repairs to public infrastructure before receiving federal reimbursement, which can take many years. Maintaining sufficient reserves for disaster response and recovery is critical for the community, especially as new direction from FEMA regarding financial assistance for public infrastructure restoration is being developed.

**Continued Financial Health:** Larimer County currently holds a AAA credit rating, a distinction shared by less than 2% of counties nationwide. This rating is based on several factors, including the County's relatively low debt burden, healthy reserve fund balances, and restrained approach to spending on new or increased programming. The 2026 Budget aims to maintain these favorable conditions by addressing a structural budget deficit, addressing facility needs, and carefully monitoring the ongoing impacts of capital commitments.

**Property Tax Deficit:** The primary source of discretionary revenue for the County is property tax. In 2022, 2023, and twice in 2024 the state legislature passed legislation impacting property assessment rates in response to rapidly rising values across the state. The cumulative impact of this legislation is reducing the County's annual property tax revenue by millions and limiting future revenue growth. The current forecast indicates that Larimer County needs to identify \$6 million in savings by FY 2027 to close the gap between revenues and expenses. We will achieve these savings over the next two years through a combination of identifying efficiencies, program reductions, limits on spending increases, and reviewing program revenues.

**Reductions:** Departments and elected offices were asked to prepare ongoing budget reduction proposals and did so in amounts well above what was needed to close the \$6 million budget gap. These conversations are never easy, and it speaks to the caliber of Larimer County's staff and elected officials that we were able to have frank discussions and make difficult decisions. We have identified approximately \$4 million in savings through the 2026 budget process and continue to seek ways to close the gap in 2027. Not all savings from reduction proposals will be realized immediately; some will be enacted over multiple fiscal years and will result in long-term savings for Larimer County. Some of the more significant recommended reductions to achieve this goal are listed in chart below.



Key Program Reductions by Department		Estimated Savings
Board of County Commissioners	Elimination of 1.00 communications FTE, elimination of a County code website hosting contract, reduction in projects funding, and reduction in advisory boards support.	\$192,532
Community Justice Alternatives	Eliminate General Fund subsidy of state-funded, County-managed Community Corrections programs by 2028 – offset by Medicaid billing for qualifying client services as piloted in 2024.	\$1,700,000
Clerk and Recorder	Reduce operating budgets in Recording, Motor Vehicle, and Elections through efficiency gains.	\$622,000
Economic & Workforce Development	Eliminate Small Business Sustainability Program established during the COVID-19 pandemic and serve through other programs.	\$45,000
Emergency Management	Reduce community wildfire mitigation grant funding without eliminating the program.	\$50,000
Financial Services	Reduce ADA Capital Improvement Budget (\$50,000 for two years) – this will also support a focus on digital accessibility activities by staff.	\$100,000
Human Resources	Reduce employee stipends; align workers compensation wage continuation policy with statutory requirements.	\$185,000
Human Services	Redirect dedicated resources allocated to child abuse prevention to offset program increases—work continues through case workers. No immediate savings but reduces need for additional dollars.	\$0
Housing Stability Office	Eliminate funding for <i>HomeShare</i> and the Larimer Home Improvement Program (LHIP) based on low participation and other funding availability outside of County property taxes. Eviction prevention direct assistance and legal aid will be funded by a one-time federal funding source in 2026 rather than General Fund.	\$519,000
Information Technology	Shift a portion of public safety radio console equipment replacement cost to LETA. Migrate Community Justice client management software to on-premises application to eliminate need for costly annual license payments.	\$381,000
Multiple Departments	Reduce support, consolidate, and eliminate advisory boards. Savings in staff time is an estimate. Resources will be reallocated to offset and avoid other cost increases.	\$100,000

**Revenue Review:** Departments and elected offices also reviewed programs to confirm that fees accurately reflect the full cost of providing public services, especially in areas currently subsidized by property taxes. The 2026 Adopted Budget incorporates the following revenue adjustments.

New/Updated Revenues by Department		Estimated Revenue
Coroner	Update morgue usage fee to align with inflationary cost increases and comparable fees across the state.	\$10,000



Information Technology	Explore partnerships with other local governments to share the cost of software developed by Larimer County and licensed by other jurisdictions.	\$250,000
Community Development	Implement a Short-Term Rental license renewal fee in addition to the initial license fee consistent with other local governments.	\$50,000

**Service Proposals:** Even in a reduction year Larimer County reviews how supplemental funding can enhance program effectiveness or improve efficiency. The following service proposals are recommended and have been included in the 2026 Budget.

New Service Proposals		Estimated Expense
Clerk and Recorder	Board of Equalization Scheduling Software (efficiency gain).	(\$62,000)
Community Development	Humane society contract cost increase.	(\$21,720)
Community Development	Code Enforcement property cleanup costs are carried by the department until a lien is enforced/property sold.	(\$125,000)
District Attorney	Search Warrant Review Attorney (adding 0.25 FTE) to convert part-time position to full-time to facilitate filling the position.	(\$24,956)
Economic and Workforce Development	Regional Economic Development Marketing Initiative.	(\$25,000)
Facilities Services	Maintenance costs of new Emergency Services facility.	(\$82,950)
Human Services	Human Services Program Stabilization Funding – support for new federal requirements for administering SNAP and Medicaid.	(\$1,000,000)
Information Technology	Software projects funding to support department efficiency efforts.	(\$100,000)
Multiple Departments	Human Resources identified pay grade changes late in the budget preparation process in various service areas.	(\$559,667)

I would like to extend my sincere appreciation to the departments and elected offices for their contributions in achieving our expense reduction targets for the 2026 Adopted Budget, as well as their ongoing efforts to control expenditures. While the future remains somewhat uncertain, I commend our Larimer County leadership team for upholding our reputation of operating within our means. Their thoughtful approach to both the services they provide and how they provide them reflects the County’s commitment to responsible stewardship of taxpayer dollars. This careful management ensures that public services continue to benefit the community into the future and plays a critical role in maintaining the trust of Larimer County residents.

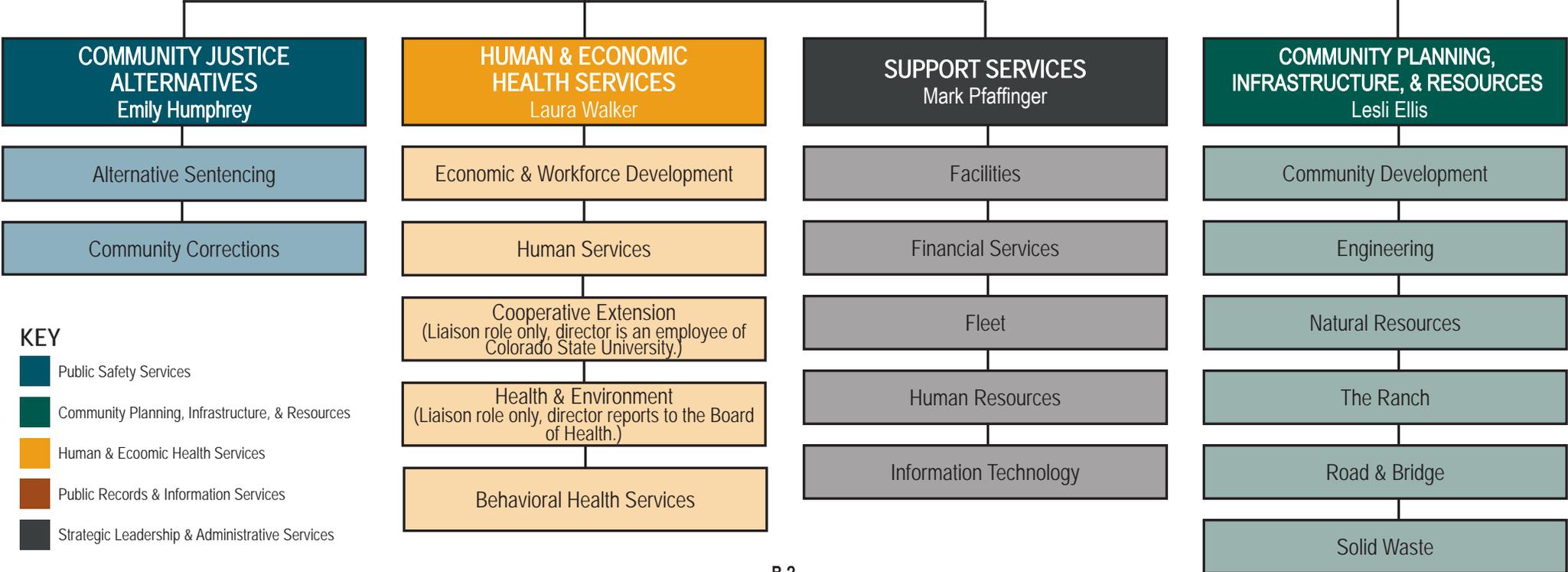
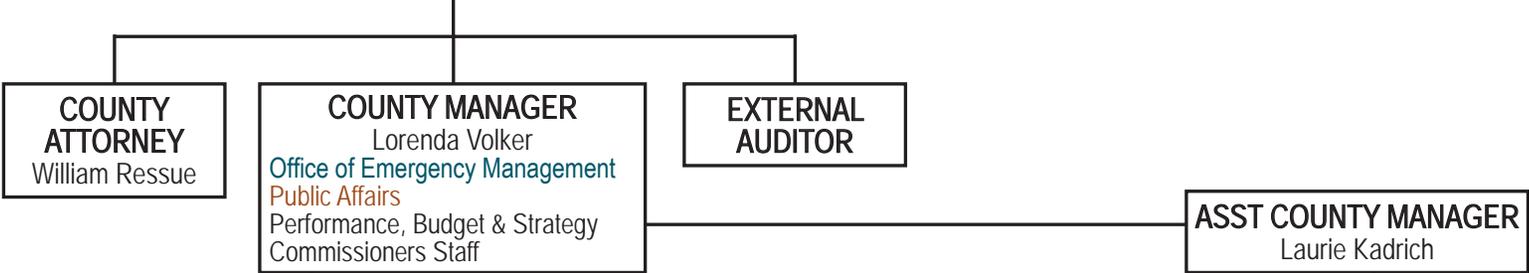
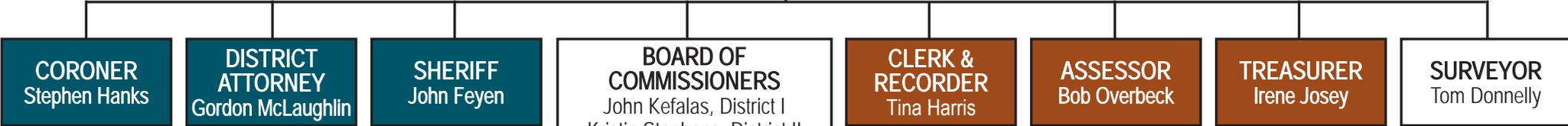
Sincerely,

Lorenda Volker  
 County Manager



# LARIMER COUNTY ORGANIZATIONAL CHART

**Community**



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

## **Section A – Introduction & Overview**

## Budget Quick Guide

### Overview

This document contains the 2025 Revised and 2026 Adopted budgets for Larimer County. The county's fiscal year is January 1<sup>st</sup> through December 31<sup>st</sup>. 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 Section .....A-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 a year, or 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).
Improvement District:	A taxing authority managed by Larimer County to install and maintain public improvements in subdivisions of unincorporated Larimer County. More information can be found on <a href="#">the County Engineer's website</a> .

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## Larimer County 2026 Budget

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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 Links

### [Assessor](#)

- [Property Search](#)

### [Behavioral Health Services](#)

- [Longview Campus](#)

### [Board of County Commissioners](#)

- [Civic Engagement](#)
- [Email the Commissioners](#)
- [Meeting Broadcasts](#)
- [Meeting Schedule](#)

### [Performance, Budget and Strategy](#)

- [Budget Process](#)
- [Mill Levy History](#)
- [Most Recent Budget Information](#)

### [Building Department](#)

- [Online Customer Portal](#)

### [Clerk & Recorder](#)

- [Elections](#)
- [Vehicle Licensing](#)
- [Recording](#)

### [Code Compliance](#)

### [Coroner](#)

### [County Attorney](#)

### [Community Justice Alternatives](#)

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

### [District Attorney](#)

### [Economic and Workforce Development](#)

### [Elected Officials](#)

### [Emergency Management](#)

### [Engineering](#)

### [Extension](#)

### [Facilities](#)

- [Current Facilities Construction Projects](#)

### [Finance](#)

- [Annual Reports & Audits](#)
- [Purchasing; bids and proposals](#)
- [Sales & Use Tax](#)

### [Health and Environment](#)

- [Clinical Services](#)
- [Communicable Disease](#)
- [Environmental Health](#)
- [Maternal, Family, and Nutrition Health](#)
- [Restaurant Inspections](#)

### [Human Resources](#)

- [Job Opportunities](#)

### [Human Services](#)

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

### [Information Technology](#)

- [Geographic Information Systems \(GIS\)](#)

### [Natural Resources](#)

- [Boating](#)
- [Reservations](#)
- [Parks, Open Spaces and Trails](#)
- [Trail Conditions](#)

### [Performance Measures](#)

### [Planning and Land Use Code](#)

### [The Ranch](#)

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

### [Road and Bridge](#)

- [County Road Closures & Delays](#)

### [Solid Waste](#)

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

### [Surveyor](#)

### [Treasurer and Public Trustee](#)

- [Pay Property Taxes](#)

### [Veterans Service Office](#)

## Larimer County Community Profile

### Overview

Larimer County is named after General William Larimer, 1809-1875, an early settler of Denver. 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 seven 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 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 inspections](#), virtually all of which are traced to state legislation. In specific instances, such as [liquor licensing](#), [the operation of landfills](#), and [noxious weed 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 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. For more information about the structure of counties in Colorado, [please visit Colorado Counties Inc.](#)

Larimer County acts under the direction of 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 2026 budget):



*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.



*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.

## Larimer County 2026 Budget

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### 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 2026 Budget

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### 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 Expenses

These items represent costs to repair or replace infrastructure damaged in natural disasters, or projects whose main purpose is to mitigate future disasters. Please see the Capital Improvements Budget for further detail.

**Demographic, Economic and Geographical Data**



Larimer County has approximately 375,000 residents. The Office of the State Demographer estimates that Larimer County will add over 10,000 people in the next 5 years.

Demographic data in the chart on the next page is taken from the [U.S. Census Bureau for Larimer County](#). The information below on principal employers is taken from the statistical section of the [2024 Annual Comprehensive Financial Report](#).

*Photo of the Larimer County Justice Center*

Rank	Employer	# of Employees	% of Total County Employment
1	UC Health – Poudre Valley Hospital	9,107	4.39%
2	Colorado State University	7,599	3.66%
3	Poudre School District R-1	4,316	2.08%
4	Thompson School District R2-J	2,487	1.20%
5	City of Fort Collins	2,400	1.16%
6	Larimer County	2,043	0.98%
7	Columbine Health Systems	1,650	0.79%
8	Broadcom	1,500	0.72%
9	Hewlett Packard	1,280	0.62%
10	Wal-Mart Distributions	1,230	0.59%

## Larimer County 2026 Budget

Demographic Data	2025 Budget	2026 Budget
Population, Most Recent Estimate	370,771	374,574
Population, percent change Since 2020	3.3%	4.3%
Persons under 5 years, percent	4.2%	4.2%
Persons under 18 years, percent	18.0%	17.6%
Persons 65 years and over, percent	17.8%	18.2%
Female persons, percent	50.1%	50.2%
White alone, percent	91.7%	91.3%
Black or African American alone, percent	1.4%	1.5%
American Indian and Alaska Native alone, percent	1.2%	1.2%
Asian alone, percent	2.6%	2.8%
Native Hawaiian and Other Pacific Islander alone, percent	0.1%	0.1%
Two or More Races, percent	3.1%	3.1%
Hispanic or Latino, percent	13.1%	13.4%
White alone, not Hispanic or Latino, percent	80.3%	79.7%
High school graduate or higher, percent of persons age 25+,	96.6%	96.6%
Bachelor's degree or higher, percent of persons age 25+	51.7%	51.7%
Veterans	18,601	18,601
Housing units	167,377	170,184
Homeownership rate	64.3%	64.3%
Median value of owner-occupied housing units (2021-2025)	\$532,200	\$532,200
Households	151,571	151,571
Persons per household	2.33	2.33
Per capita money income in past 12 months	\$49,323	\$49,323
Median household income	\$91,364	\$91,364
Economic Data	2025 Budget	2026 Budget
Total employer establishments	11,742	11,764
Total employment	135,516	139,517
Total employment, percent change	4.9%	3.0%
Non-employer establishments	37,160	38,198
Total Healthcare and Social Assistance Receipts (\$1000)	\$2,304,593	\$3,307,325
Retail sales (\$1000)	\$5,893,759	\$7,716,983
Retail sales per capita	\$17,108	\$20,994
Accommodation and food services sales, (\$1000)	\$1,087,395	\$1,470,052
Building permits	2,686	1,786
Geographic Data	2025 Budget	2026 Budget
Land area in square miles	2,596	2,596
Persons per square mile	138	144

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

## Larimer County Vision, Mission Statement, and Guiding Principles

**Larimer County Vision:**

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

**Larimer County Mission Statement:**

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

**Larimer County Guiding Principles:**

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

**Being good stewards of public resources.**

**Promoting innovation, adaptability and committing to continuous improvement.**

**Providing consistent quality customer service.**

**Empowering people to take responsibility.**

**Cultivating collaborative partnerships.**

**Being a fulfilling, respectful, and enjoyable 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. Implementation 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. Objective teams will be tasked with setting the specific deliverables to achieve strategic goals and objectives.

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

## Short Term Trends

The 2026 budget is built on a set of key assumptions, serving as the foundation for the county's five-year forecast of revenues and expenses. These assumptions help prioritize services, determine appropriate service levels, and allocate limited financial resources. Adjustments are made throughout the process as new legislation is passed, economic conditions change, and projected revenues and expenses are refined.

The following short-term trends helped shape the 2026 Budget:

### ***Property Tax Revenues***

Property taxes remain Larimer County's largest source of revenue. Recent legislative changes lowered assessment rates, reduced assessed values, and introduced new property classifications, all of which substantially limit the county's future revenue growth. Going forward, property tax revenues will be forecasted to stay within the new 10.5% revenue growth cap per reassessment cycle. The latest reappraisal saw some value added with new construction and a rise in commercial values, but residential property values were largely flat.

### ***Sales, Use, and Specific Ownership Taxes***

Sales, use, and specific ownership taxes are forecasted to generate \$103 million in 2026, representing a near-30% increase over the 2025 Revised Budget due to the new voter-approved sales tax to fund early childhood services. For the first half of 2025, actual sales and use tax collections trailed budget projections by approximately 0.25%, reflecting the ongoing shift in consumer spending from goods to services. Conversely, specific ownership taxes are anticipated to be largely flat.

### ***Intergovernmental Revenues***

Revenues from federal, state, and local partners are projected to decrease by 17% in 2026. Some of the reductions in budgeted intergovernmental revenues are the result of the end of one-time projects. Other declines reflect shifting priorities and limited funding at the state and federal governments, as is the case with smaller allocations and fewer grant opportunities for the Department of Health and Environment, the Department of Human Services, and the Office of the Sheriff. Larimer County will continue to closely monitor changes being made by our state and federal partners to prepare for impacts.

### ***Personnel***

Larimer County uses a data-driven approach to compensation to remain competitive in the labor market. County hiring ranges are based on other employers' pay. Recruitment and retention challenges remain, particularly in public safety, part-time, and seasonal roles. The 2026 Budget includes a 2% adjustment to pay ranges for most positions, effective January 2026, and a 3% merit-based increase, awarded on employees' hiring anniversary. Temporary staff wages and overtime are budgeted according to projected workload. Overall personnel budgets are expected to rise by about 2% in 2026.

### ***Operating Expenditures***

Inflation rates are expected to remain below 3% in 2026. However, Larimer County continues to face significant cost increases in areas such as public safety, software, behavioral health contracts, wildland fires, and liability insurance. A significant potential risk to operating expenditures is the state's poor fiscal situation, which may result in state program costs being shifted to local governments. Overall, operating expenditures will be generally 3% percent lower in the 2026 Budget than the 2025 Revised Budget due to the end of one-time disaster-funded and capital projects that had expenses classified as operating expenditures.

### ***Capital Outlay***

Larimer County will be spending less on capital outlay in the next few years as large facility projects are finally completed. The County will still be investing significantly in capital improvements at The Ranch and solid waste facilities. Funds for purchasing new open spaces and replacing existing equipment and infrastructure will also continue to be included in the budget.

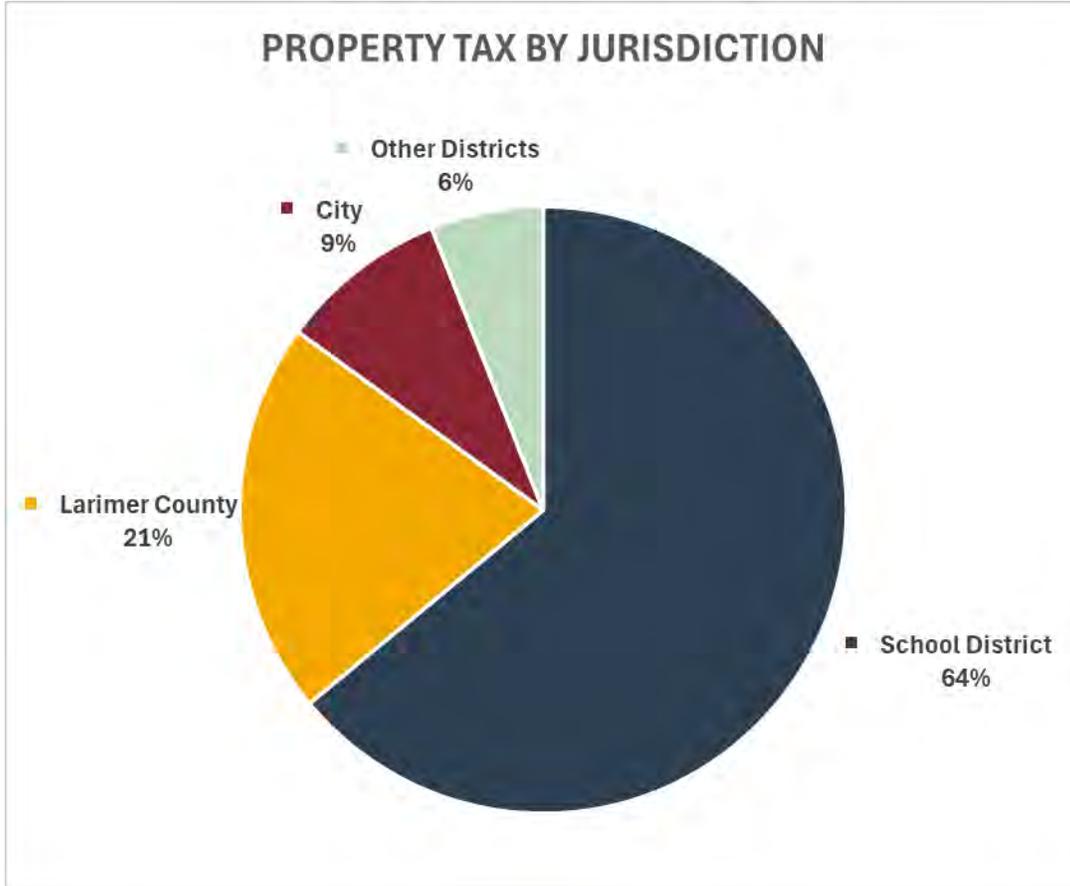
***Certificates of Participation***

Larimer County continues to benefit from low financing costs due to its AAA bond rating. Annual financing costs for the certificates of participation used to fund the jail improvement project will remain around \$6 million through 2035. The Ranch also issued certificates of participation in 2025 to fund its capital master plan projects and will also budget an annual payment of \$10.5 million starting in 2026.

## Tax Levy Summary

### County Share of Property Tax Levy

The county receives less than a quarter of a typical property tax bill. This pie chart shows the breakdown, which will vary for individual households 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 2026 Budget is based on the following property values supplied by the Office of the County Assessor.

**Table 1: Larimer County Assessed Values (In Millions)**

Category	2024	2025	2026	% Change 2025 to 2026
Total Assessed Value	\$9,170	\$9,100	\$9,748	7%
TIF Value	\$479	\$492	\$568	15%
<b>NET ASSESSED VALUE</b>	<b>\$8,691</b>	<b>\$8,608</b>	<b>\$9,180</b>	<b>6.6%</b>
<b>Actual Values</b>				
<b>New Construction</b>	<b>\$1,906</b>	<b>\$1,204</b>	<b>\$1,507</b>	<b>25%</b>
<b>TOTAL ACTUAL VALUE</b>	<b>\$90,839</b>	<b>\$91,809</b>	<b>\$102,775</b>	<b>12%</b>

**Larimer County 2026 Budget**

**Larimer County 2026 Property Taxes (excludes Pest and Improvement Districts)**

- **Property tax revenue will increase by 7% percent in 2026.** In this reappraisal residential values were relatively unchanged, but some commercial properties experienced 20% growth in values. Larimer County also added 1.5% in value growth new construction. Property taxes remain Larimer County's largest source of revenue.
- **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 0.175 mills** to recover \$1,603,252 reduced from the tax roll due to abatements and refunds of property taxes as permitted by state law.
- **Larimer County will continue to include the citizen-initiated tax of 0.750 mills to serve those with developmental disabilities.** Approved by the voters in November 2001, this tax is budgeted to contribute \$6,885,000 to the operation of Foothills Gateway in 2026.
- **2026 Larimer County Government Mill Levy:**
  - Larimer County Operating Mill Levy 21.571
  - State Abatement Mill Levy 0.175
  - **TOTAL County Operations Mill Levy:** **21.746**
  - Foothills Gateway Levy 0.750
  - GRAND TOTAL Mill Levy: 22.496
    - Change from 2025: 0.035

The Larimer County property tax due for the owner of a \$550,000 home (taxable value of \$34,375) would be \$773 in 2026. This includes taxes on the county base operating mill levy (21.571), the state abatement mill levy (0.173), and the Foothills Gateway mill levy (0.750).

**Three-Year Comparisons**

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

<b>Table 2: Property Tax Revenues By Fund</b>				
<b>Fund</b>	<b>2024 Actual</b>	<b>2025 Adopted Budget</b>	<b>2026 Adopted Budget</b>	<b>% Change 2025 to 2026</b>
101 – General Fund	\$161.0	\$164.0	\$175.8	7%
252 – Road & Bridge	\$3.5	\$3.7	\$3.8	3%
262 – Human Services	\$12.1	\$12.9	\$13.4	4%
282 – Health & Environment	\$4.7	\$5.1	\$5.3	3%
<b>TOTAL County Services</b>	<b>\$181.3</b>	<b>\$185.7</b>	<b>\$198.2</b>	<b>7%</b>
268 – Foothills Gateway	\$6.5	\$6.5	\$6.9	7%
<b>GRAND TOTAL</b>	<b>\$187.8</b>	<b>\$192.2</b>	<b>\$205.1</b>	<b>7%</b>

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

## Larimer County 2026 Budget

Table 3: Mill Levy Comparison				
Fund	2024	2025	2026 Budget	% Change 2024 to 2025
101 – General	19.219	19.049	19.105	0%
282 – Health & Environment	0.542	0.592	0.578	-3%
252 – Road & Bridge	0.411	0.427	0.414	-4%
262 – Human Services	1.399	1.503	1.474	-2%
<b>Base Mill Levy (Limited by Law)</b>	<b>21.571</b>	<b>21.571</b>	<b>21.571</b>	<b>0%</b>
Less: Temporary (One-Time) Tax Credit	-0.632	-	-	-
Plus: Abatements & Refunds Levy	0.056	0.140	0.175	25%
<b>TOTAL For County Services</b>	<b>20.995</b>	<b>21.711</b>	<b>21.746</b>	<b>0%</b>
268 – Foothills Gateway	0.750	0.750	0.750	0%
<b>COUNTY GRAND TOTAL</b>	<b>21.745</b>	<b>22.461</b>	<b>22.496</b>	<b>0%</b>

## Revenue Summary

### Overview

The 2026 Budget includes nearly \$576 million in external revenues, a decrease of \$65 million over the 2025 Revised Budget. External revenues include property taxes, sales and use taxes, intergovernmental revenues, external charges for services, grants, interest earnings, licenses, permits, financing proceeds, and other miscellaneous revenues. The 2026 Budget also includes \$133 million in internal revenues, including transfers between funds and interdepartmental charges for services. These are also decreasing by \$30 million over the 2025 Revised Budget.

In total, the 2026 Budget includes \$708 million in revenues to fund \$770 million in expenses, resulting in a one-time use of fund balance of nearly \$62 million. This planned drawdown will support major one-time capital projects identified in master plans, especially through The Ranch, Facilities Services, and Solid Waste.

Overall, 2026 budgeted revenues are \$96 million lower than the 2025 Revised Budget (\$709 million vs. \$805 million), primarily due to the \$110 million certificates of participation proceeds issued by The Ranch in 2025 that are not budgeted in 2026.

### Balanced Budget

The Larimer County 2025 Revised and 2026 Budgets are balanced: all expenditures are covered by revenues and available fund balance. Excess reserves are invested by the Office of the County Treasurer and Public Trustee to earn interest.

Table 4: Balanced Budget		
Account Type	2025 Revised Budget	2026 Proposed Budget
Beginning Fund Balance	\$403,072,452	\$423,513,694
+	+	+
Revenues	\$804,565,988	\$708,592,579
-	-	-
Expenses	\$783,923,467	\$770,372,250
=	=	=
Ending Fund Balance	\$423,714,973	\$361,609,314*

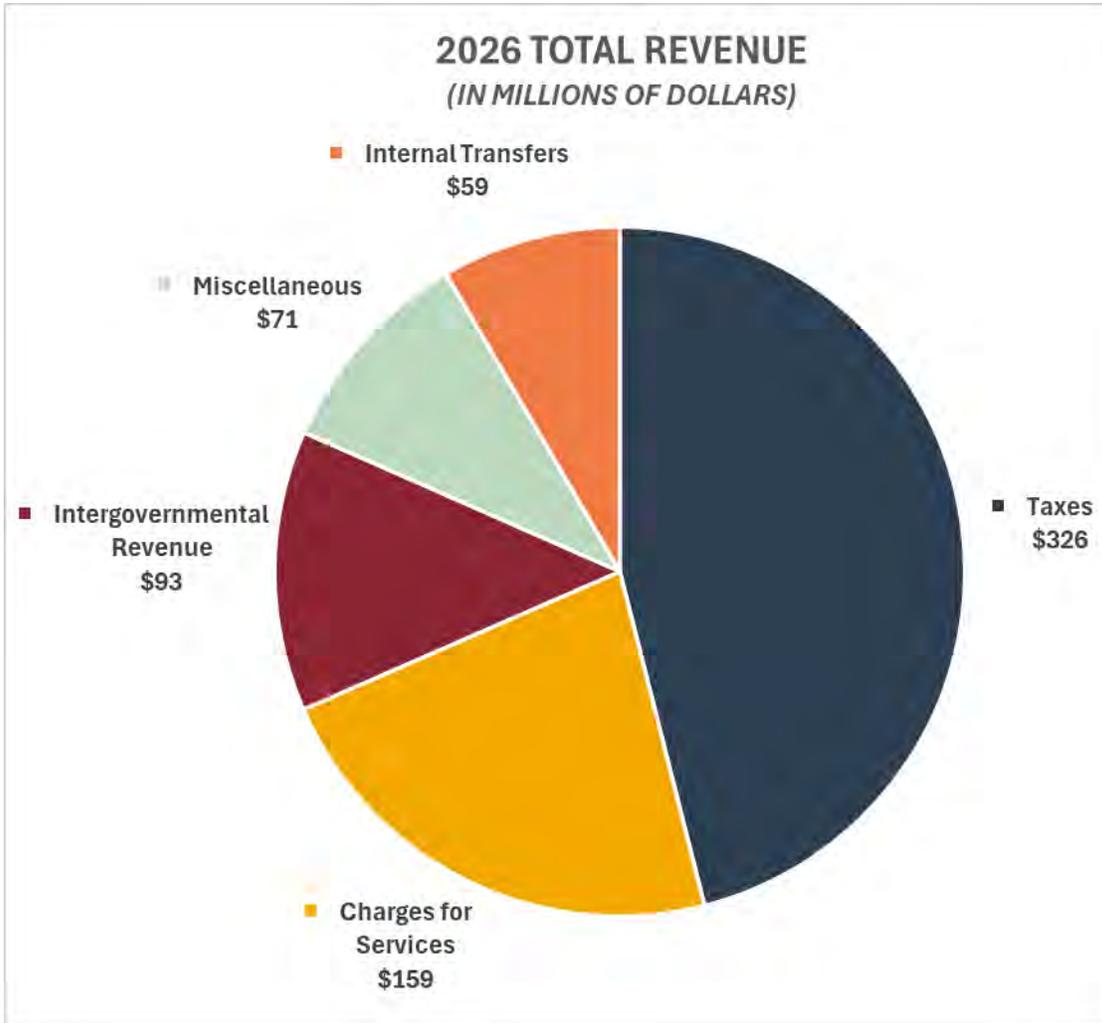
\*2026 ending balance is understated by \$124,709 due to tracking of Public Trustee Fund reserves outside of the budget system.

### Revenue Estimate Methodology

Larimer County’s Budget Preparation and Financial Policies provide guidelines for forecasting and budgeting revenues. Revenue estimates are developed using “conservative, objective, and analytical approaches.” The process includes analysis of probable economic changes and their impacts on revenues, historical collection rates, and revenue trends.

### Composition of Revenues

Larimer County’s revenue sources are grouped into four major categories: taxes (property, sales, and use), charges for services, intergovernmental revenues, and other miscellaneous revenues. The relative proportions of each category are shown in the following chart.



**Revenue Analysis by Category**

**Taxes**

Property tax revenues are projected to increase by \$13 million in the 2026 Proposed Budget, driven by value added from new construction and higher assessed commercial values. This figure includes all property taxes and assessments collected on behalf of Foothills Gateway, the Weed District, and various improvement districts.

Approximately \$6.9 million in property taxes will be collected and passed through to the Foothills Gateway facility for individuals with intellectual and developmental disabilities, representing about a 7% increase over 2025.

Sales and use tax revenues are budgeted to increase to \$103 million in 2026. These revenues are dedicated to the following specific, voter-approved purposes:

- 0.15% for jail operations
- 0.25% for open space
- 0.15% for the construction and operation of the County Fairgrounds
- 0.25% for behavioral health services
- 0.25% for early childhood services.

## Larimer County 2026 Budget

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Taxable sales are expected to remain flat in 2026, while motor vehicle use is projected to decline by 13% and building use taxes by about 11%.

Specific Ownership Taxes are budgeted to increase by approximately 2% in 2026 to more than \$13 million.

### **Charges for Services**

Charges for services include licenses, permits, fees, and both internal and external payments for public services provided by Larimer County. Major sources include landfill fees, park entrance fees, camping permits, building permits, and event fees at The Ranch.

The largest revenue increases from 2025 to 2026 are expected in fees related to the 2026 midterm elections, landfill charges at the new transfer station, and increased revenue through the Acute Care facility at Larimer County Behavioral Health Services' Longview Campus. The largest decrease will occur in client fees from the Economic and Workforce Development Center as those programs experience grant reductions. Internal charges for IT support, facilities services, and self-funded insurance programs are expected to rise.

Overall, charges for services are budgeted to increase by 6%, from \$150 million in the 2025 Revised Budget to \$158 million in the 2026 Adopted Budget.

### **Intergovernmental**

Intergovernmental revenues are expected to decrease by \$19 million—from \$113 million in the 2025 Revised Budget to \$93 million in the 2026 Adopted Budget—due to the conclusion of major federal pandemic, flood, and disaster recovery reimbursements. Additional reductions in grants are anticipated across multiple departments, including Workforce Development, Health and Environment, Human Services, and the Sheriff's Office. The Department of Natural Resources also anticipates fewer intergovernmental revenues related to land acquisition partnerships, though these could increase later through a budget amendment if new open space acquisition opportunities arise in 2026.

### **Internal Transfers**

Internal transfers allocate funds within and between departments to cover replacement programs, local grant matches, facility costs, and capital projects. The \$143 million decline in internal transfers from the 2025 Revised to the 2026 Adopted Budget reflects the end of a one-time transfer of certificates of participation proceeds into The Ranch Fund. Transfers related to open space acquisitions and the Emergency Services capital project are also ending in 2026.

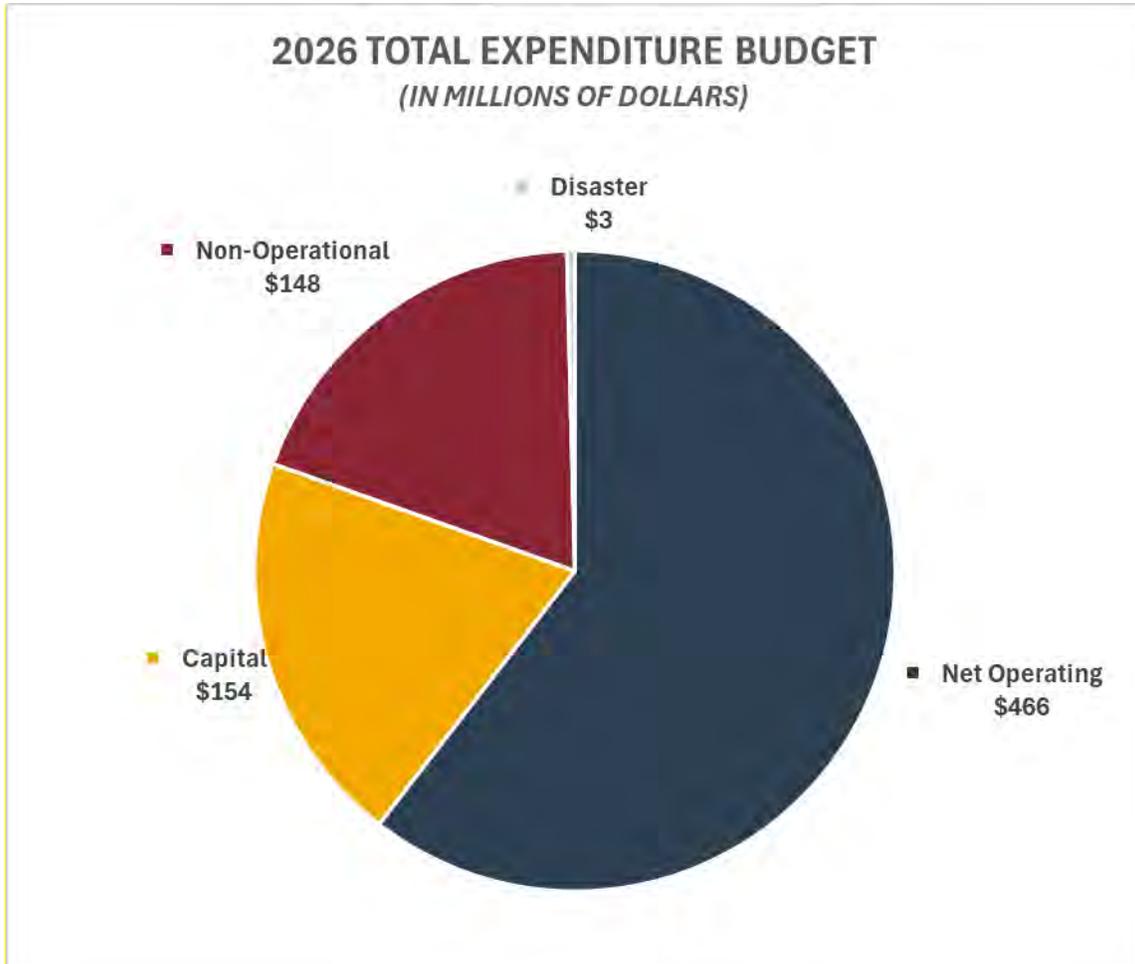
### **Miscellaneous**

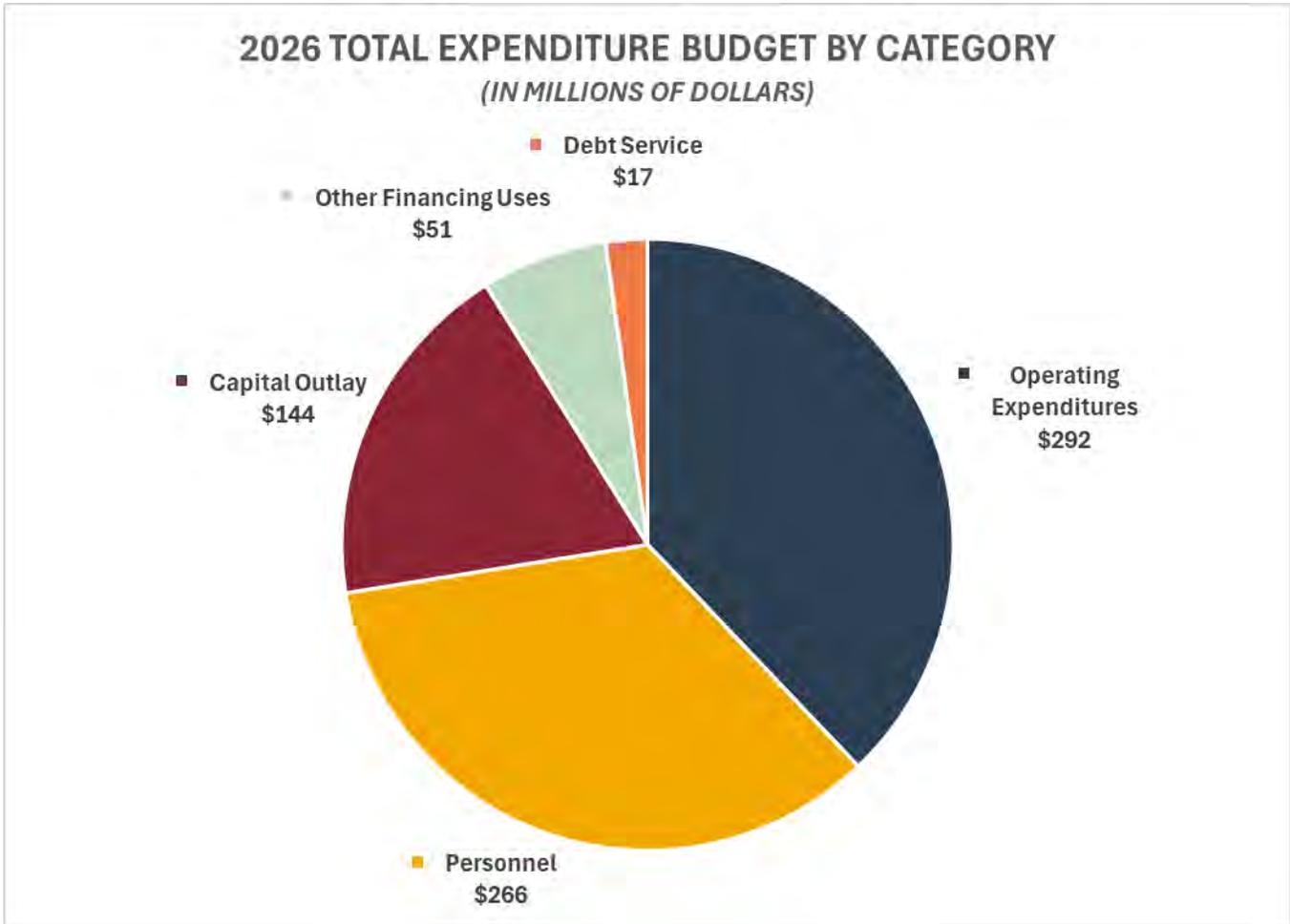
Miscellaneous revenues, including private grants, refunds, donations, and interest earnings, are budgeted to increase by \$28 million, primarily due to the expectation that The Ranch will secure a major private partner to contribute to campus master plan development.

## Expenditure Summary

### Overview

Larimer County is budgeting \$770 million in total expenses for 2026, a \$14 million decrease from the 2025 Revised Budget. This total includes \$148 million in non-operational expenses, \$3 million in disaster recovery expenses, and \$154 million in capital expenses, leaving a net operating expense budget of \$466 million. Although disaster recovery spending will be substantially lower in 2026, the net operating expense budget is increasing by \$28 million, which is a 6% higher than the 2025 revised net operating budget.





**Personnel Costs**

Following a compensation market analysis, Human Resources recommended a 2% increase to all pay ranges beginning in January 2026, along with a 3% merit-based increase awarded on employees’ work anniversary dates. The labor market remains tight, particularly for seasonal and temporary positions. These adjustments also include additional funding for payroll taxes and retirement contributions. Modest increases are expected for benefits such as medical, dental, disability, life, and unemployment insurance.

**Operating Expenditures**

Operating expenditures are projected to decrease by \$22 million in the 2026 Proposed Budget. The reduction is primarily due to the conclusion of one-time disaster recovery spending and the completion of projects in disaster response, facilities, road maintenance, and solid waste services.

**Capital Outlay**

Spending on capital outlay fluctuates from year to year as large, multimillion-dollar projects begin and conclude. The 2026 Proposed Budget includes \$43 million more in capital outlay due primarily to planned construction of major new facilities at The Ranch. Nearly \$83 million in capital outlay is budgeted for The Ranch, \$12 million through Facilities to complete a new emergency services building, and \$14 million for new vehicles through Fleet Services. Additional capital investments are planned for open space preservation, enterprise software upgrades, and road improvements.

The budget will be adjusted as capital project timelines evolve.

**Debt Service**

Debt service expenses include certificates of participation (COPs), which are budgeted at nearly \$17 million in 2026. Of this total, approximately \$6 million is allocated to financing costs for the Jail Improvement Project, \$10 million to repay financing at The Ranch, and about \$500,000 to improvement district projects managed by Larimer County and funded by property owners within those districts.

**Interfund Transfers**

The 2026 Budget includes \$51 million in interfund transfers, a decrease of \$41 million from the 2025 Revised Budget. This reduction is primarily due to fewer capital projects requiring multiple funding sources.

A new annual transfer of \$10.6 million from The Ranch to a debt service fund will begin in 2026. Budgeted transfers within the Department of Natural Resources for parks and open space capital projects total \$6 million. Regular annual transfers from the General Fund to support special revenue and capital replacement funds are budgeted at \$32 million.

**Changes to the Base Budget**

Most Larimer County services are mandated by state statutes and do not change significantly from year to year. To align with this service delivery model, Larimer County uses an incremental budgeting method. Each year, the Board of County Commissioners approves a base budget target for every department and elected office supported by property taxes. This target is based on the prior year’s adopted budget, adjusted for expected changes in expenses and revenues. Department and elected offices may then have their base budgets modified through commissioner-directed reductions or increases called service proposals.

The Office of Performance, Budget, and Strategy also conducts zero-based budgeting with select departments on an as-needed basis to validate and refine the incremental approach. As part of the 2026 budget development process, staff also reviewed an extensive inventory of all county programs and services in collaboration with county elected officials and department leadership.

During the 2026 Budget process, the Board of County Commissioners reviewed over 50 reduction and service proposals. Each request was evaluated based on:

- The criticality of the service,
- Whether it was mandated by law or contract; and
- Its impact on residents.

Based on these criteria, the 2026 Proposed Budget includes 13 reduction proposals and 12 service proposals:

**Reductions**

Office/Department	Proposal	Savings	Funding Source	Ongoing/One-Time
Board of County Commissioners	Advisory Boards and Commissions Reductions	\$100,000	Property Tax Levy	Ongoing

**Explanation:** Larimer County will reduce the meeting frequency or sunset certain non-statutory advisory boards and commissions. The estimated \$100,000 in staff time savings across multiple departments will be reallocated to offset rising costs in other areas. The annual Boards and Commissions reception will also be eliminated beginning in 2026.

**Larimer County 2026 Budget**

Office/Department	Proposal	Savings	Funding Source	Ongoing/One-Time
Board of County Commissioners	Eliminate Code Hosting	\$15,000	Property Tax Levy	Ongoing

**Explanation:** Larimer County will discontinue payment to a third-party vendor for online hosting of the County Code, resulting in ongoing annual savings of \$15,000.

Office/Department	Proposal	Savings	Funding Source	Ongoing/One-Time
Board of County Commissioners	Eliminate Communications Specialist	\$22,431	Property Tax Levy	Ongoing

**Explanation:** A position in the Public Affairs Office will be eliminated. The savings represent the difference between the cost of the position and the cost of using private communications vendors to perform similar work.

Office/Department	Proposal	Savings	Funding Source	Ongoing/One-Time
Board of County Commissioners	Project Reductions	\$50,000	Property Tax Levy	Ongoing

**Explanation:** Reductions in annual strategic projects.

Office/Department	Proposal	Savings	Funding Source	Ongoing/One-Time
Clerk and Recorder	Clerk and Recorder Program Reductions	\$622,000	Property Tax Levy	Ongoing

**Explanation:** Through a zero-based budgeting process, the Office of the Clerk and Recorder identified ongoing savings within the Recording, Motor Vehicle, and Elections programs.

Office/Department	Proposal	Savings	Funding Source	Ongoing/One-Time
Community Corrections	Shift Costs to State Revenues and Medicaid	\$1,700,000	Property Tax Levy	Ongoing

**Explanation:** The shortfall between state revenues and Community Corrections' actual costs has historically been covered through an annual transfer from the Larimer County General Fund. This transfer is expected to be eliminated by 2028 through a dedicated effort to increase Medicaid reimbursements and increase utilization of programming.

Office/Department	Proposal	Savings	Funding Source	Ongoing/One-Time
Economic and Workforce Development	Eliminate Small Business Sustainability Program	\$45,000	Property Tax Levy	Ongoing

**Explanation:** Ongoing funding for a small business environmental sustainability program is eliminated.

**Larimer County 2026 Budget**

Office/Department	Proposal	Savings	Funding Source	Ongoing/One-Time
Emergency Management	Reduce Wildland Fire Mitigation	\$50,000	Property Tax Levy	Ongoing

**Explanation:** Emergency Management will reduce by half its community wildland fire mitigation grants to homeowners' associations and other neighborhood groups.

Office/Department	Proposal	Savings	Funding Source	Ongoing/One-Time
Financial Services	Reduce Facility Accessibility Improvements	\$100,000	Property Tax Levy	One-time

**Explanation:** The capital program for facility accessibility improvements for individuals with disabilities will be temporarily reduced by \$50,000 in both 2026 and 2027.

Office/Department	Proposal	Savings	Funding Source	Ongoing/One-Time
Office of Housing Stability	Housing Program Reductions	\$519,000	Property Tax Levy	Ongoing

**Explanation:** The HomeShare Program and the Larimer Home Improvement Program will be eliminated in the 2026 Proposed Budget. Additionally, funding for affordable housing landlord incentives and eviction prevention assistance will shift to the remaining one-time balance in the Disaster Response Fund. A new ongoing funding source will need to be identified when this one-time balance is depleted.

Office/Department	Proposal	Savings	Funding Source	Ongoing/One-Time
Human Resources / Countywide	Reduce Employee Stipends	\$145,000	Various	Ongoing

**Explanation:** Employee stipends for remote work and phone connectivity will be reduced in 2026. These changes are expected to save departments approximately \$145,000 annually, which will be reallocated to offset rising costs.

Office/Department	Proposal	Savings	Funding Source	Ongoing/One-Time
Human Resources and Risk	Workers Compensation Policy Changes	\$40,000	Various	Ongoing

**Explanation:** Larimer County's workers compensation wage continuation policy will be amended to align with state statutory minimum requirements. Estimated savings of \$40,000 will occur across all departments and elected offices.

Office/Department	Proposal	Savings	Funding Source	Ongoing/One-Time
Information Technology	Shift Cost of Radio Console Replacement	\$36,000	Property Tax Levy	Ongoing

**Explanation:** The Larimer County Emergency Telephone Authority will assume a portion of the cost of replacing public safety radio consoles, saving Larimer County an estimated \$36,000 in annualized equipment replacement costs.

**Seeking Savings: Efficiency Projects and Revenue Review**

Larimer County is pursuing several efficiency projects that will continue into 2026. These efforts include reducing the volume of returned mail, analyzing Fleet Services’ rate methodology, achieving long-term savings in digital evidence data storage, exploring regional provision of certain services, and applying zero-based budgeting to selected programs.

In addition, several revenue updates will be implemented in 2026, including a new short-term rental license renewal fee, cost-sharing for county software, and an updated morgue usage fee for non-Larimer County autopsies.

**Service Proposals: Capacity Expansion**

Office/Department	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Community Development	Property Cleanups	(\$125,000)	Property Tax Levy	Ongoing

**Explanation:** This proposal replenishes funding used for property cleanups under the Rubbish Ordinance. Code Compliance has successfully completed cleanups through increased use of the court system. These funds are expected to be fully recovered through enforcement mechanisms over time.

Office/Department	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Community Development	Humane Society Cost Increase	(\$21,720)	Property Tax Levy	Ongoing

**Explanation:** Funding is provided for NoCo Humane for a 4% increase over the 2025 contract due to rising operating costs for the animal shelter, veterinary services, animal protection and control, licensing, community outreach, and overnight dispatch.

Office/Department	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Clerk and Recorder	Board of Equalization Scheduling Software	(\$62,000)	Property Tax Levy	Ongoing

**Explanation:** Funds will support annual licensing of an online scheduling system, significantly modernizing the administration of Board of Equalization hearings. This initiative resulted from a joint process improvement effort among the Assessor, Board of County Commissioners, and Clerk and Recorder.

Office/Department	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
District Attorney	Convert Deputy District Attorney to Full-Time	(\$24,956)	Property Tax Levy	Ongoing

**Explanation:** Funding to increase a part-time Deputy District Attorney position to full-time will alleviate the growing workload associated with reviewing warrants.

**Larimer County 2026 Budget**

Office/Department	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Facilities Services	Emergency Services Building Maintenance	(\$82,950)	Property Tax Levy	Ongoing

**Explanation:** This funding supports increased utility and maintenance costs associated with the larger footprint of the new Emergency Services Building, expected to be completed in 2026.

Office/Department	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Facilities Services	New Judge's Chambers	(\$70,000)	Property Tax Levy	Ongoing

**Explanation:** A new judge will be assigned to the 8<sup>th</sup> Judicial District Court in 2027. This funding supports the remodel of existing space to provide new chambers at the Justice Center in 2026.

Office/Department	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Human Services	Program Stabilization Funding	(\$1,000,000)	Property Tax Levy	Ongoing

**Explanation:** Human Services faces a structural deficit due to rising County costs, stagnant state allocations, and new or expanded service requirements. This funding will be held as a non-departmental transfer to Human Services and reviewed following the state's 2025–26 closeout process.

Office/Department	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Information Technology	Technology Efficiency Projects	(\$100,000)	Property Tax Levy	Ongoing

**Explanation:** Funding supports the increasing cost and number of countywide technology projects aimed at improving data collection and operational efficiency.

Office/Department	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Information Technology	Technology Replacement Shortfall	(\$469,000)	Property Tax Levy	Ongoing

**Explanation:** Funding covers rising replacement costs for public safety radio equipment, infrastructure, cloud computing, and digital evidence server storage. These expenses have outpaced regular budget increases.

Office/Department	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Multiple Departments	Grade Changes	(\$559,677)	Property Tax Levy	Ongoing

**Explanation:** Human Resources conducts regular salary reviews to ensure alignment with the labor market. This proposal funds grade adjustments for positions in the Office of the County Attorney, the Office of the District Attorney, the Engineering Department, and the Community Development Department.

**Service Proposals: New Services**

Office/Department	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Economic and Workforce Development	Regional Workforce Marketing	(\$25,000)	Property Tax Levy	One-Time

**Explanation:** Funding will support a partnership with NOCO REDI and Update Colorado to develop a unified brand and coordinated strategy showcasing Northern Colorado as a premier location for workforce, investment, innovation, and community. This is one-time funding for 2026 and will need to be requested again in 2027 to continue.

Office/Department	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Human Services	Early Childhood Services	(\$18,663,040)	Sales and Use Tax	Ongoing

**Explanation:** In November 2025, voters approved a 0.25% increase in the sales and use tax. Funding will support early childhood services including support to families, providers, and capital investments.

Larimer County 2026 Budget

**Position Summary Schedule**

**Overview**

A schedule of changes to regular authorized FTEs in the 2026 Budget by office/department is shown below. Limited-term and temporary positions are not included in this summary.

<b>Elected Office/Department</b>		<b>2024 Final</b>	<b>2025 Revised</b>	<b>2025 Change</b>	<b>2026 Budget</b>
<b>Public Safety</b>					
	Community Justice Alternatives	249.30	249.30	2.00	251.30
	Coroner	14.00	14.00		14.00
	District Attorney	101.80	101.80	1.20	103.00
	Emergency Management	6.00	6.00		6.00
	Sheriff	543.00	543.00		543.00
<b>Subtotal – Public Safety</b>		<b><u>914.10</u></b>	<b><u>914.10</u></b>	<b><u>3.20</u></b>	<b><u>917.30</u></b>
<b>Community Planning, Infrastructure and Resources (CPIRs)</b>					
	Community Development	49.60	49.60		49.60
	Engineering	38.00	38.00		38.00
	Natural Resources	58.50	58.50		58.50
	Road and Bridge	81.00	81.00		81.00
	Solid Waste	34.50	34.75	20.00	54.75
	The Ranch	28.00	28.00	3.00	31.00
<b>Subtotal – CPIRs</b>		<b><u>289.60</u></b>	<b><u>289.85</u></b>	<b><u>23.00</u></b>	<b><u>312.85</u></b>
<b>Human and Economic Health</b>					
	Behavioral Health	6.00	6.00		6.00
	Economic and Workforce Development	55.80	55.80	1.00	56.80
	Extension	4.00	4.00		4.00
	Health and Environment	83.10	83.50		83.50
	Human and Economic Health Admin	5.00	5.00		5.00
	Human Services	472.50	438.75	-11.00	427.75
<b>Subtotal – Human &amp; Economic Health</b>		<b><u>626.40</u></b>	<b><u>593.05</u></b>	<b><u>-10.00</u></b>	<b><u>583.05</u></b>
<b>Public Records &amp; Information</b>					
	Assessor	50.00	50.00		50.00
	Clerk and Recorder	92.00	92.00		92.00
	Public Communication	4.75	4.75	-1.00	3.75
	Treasurer	16.00	16.00	1.00	17.00
<b>Subtotal – Public Records &amp; Information</b>		<b><u>163.75</u></b>	<b><u>162.75</u></b>	<b><u>0.00</u></b>	<b><u>162.75</u></b>

Larimer County 2026 Budget

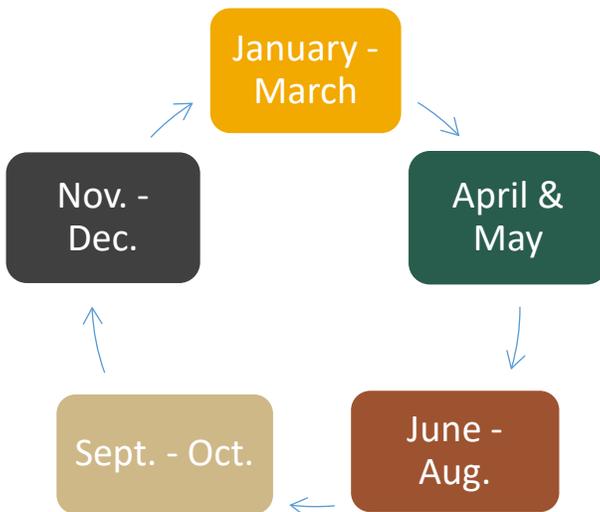
	<b>Elected Office/Department</b>	<b>2024 Final</b>	<b>2025 Revised</b>	<b>2025 Change</b>	<b>2026 Budget</b>
<b>Support Services</b>					
	Board of County Commissioners	22.00	22.00		22.00
	County Attorney	18.43	18.43		18.43
	Facilities	38.00	38.00		38.00
	Finance	28.00	28.00		28.00
	Fleet	22.00	22.00	3.00	25.00
	Human Resources	27.90	27.90	-1.00	26.90
	Information Technology	81.00	81.00	2.00	83.00
	<b><u>Subtotal – Support Services</u></b>	<b><u>237.33</u></b>	<b><u>237.33</u></b>	<b><u>4.00</u></b>	<b><u>241.33</u></b>
	<b>TOTAL</b>	<b>2,231.18</b>	<b>2197.83</b>	<b>20.20</b>	<b>2,217.28</b>

**Larimer County 2026 Budget**

Specific changes by Service Category are displayed below:

<b>Elected Office/Department</b>	<b>Change</b>	<b>Position Titles</b>
<b>Human and Economic Health</b>		
Economic and Workforce Development	+1.00	+1.00 Program Manager (limited term to regular)
Human Services	(11.00)	(9.00) Social Caseworkers; (2.00) Analysts
<b>Public Records and Information</b>		
Public Affairs	(1.00)	(1.00) Communications Coordinator
Treasurer and Public Trustee	+1.00	+1.00 Public Trustee Senior Department Specialist
<b>Public Safety</b>		
Community Justice Alternatives	+2.00	+2.00 Competency Case Managers (limited to regular)
District Attorney	+1.20	+1.00 Victim Witness Specialist (limited term to regular) +0.20 Deputy District Attorney
<b>Community Planning, Infrastructure and Resources (CPIRs)</b>		
The Ranch	+3.00	+1.00 Facilities Services Worker +1.00 Building Maintenance +1.00 Event Ops Worker (limited term to regular)
Solid Waste	+20.00	+11 Drivers +3 Equipment Operators +3 Landfill Worker I +2 Gate Attendants +1 Solid Waste Operations Manager
<b>Support Services</b>		
Fleet Services	+3.00	+1.00 Operations Manager +1.00 Equipment Parts Tech +1.00 Admin Specialist II
Human Resources	(1.00)	(1.00) Communications Specialist (Transferred to IT)
Information Technology	+2.00	+2.00 Developers (1 New, 1 Transferred from HR)
<b>TOTAL</b>	<b>20.20</b>	

## Budget Preparation Calendar



### January – March:

- Adopted Budget takes effect January 1.
- Surplus funds from the prior year are carried into the current year.

### April – May:

- Service Categories perform Strengths, Weaknesses, Opportunities, and Challenges analysis.
- A five-year forecast is prepared.
- Initial General Fund support targets are issued for next year’s budget.

### June – August:

- Departments prepare and submit budget requests.
- Human Resources proposes compensation changes.
- Public input on budget issues is sought.

### September – October:

- County Manager & Budget Office review requests.
- The Board of County Commissioners provides direction on the upcoming budget
- The County Manager proposes next year’s budget by October 15 (per statute).

### November & December:

- Public input continues.
- The Board of County Commissioners hold work sessions and public hearings on the Proposed Budget.
- Assessor submits final certification of taxable values.
- The Board of County Commissioners adopts the budget and certifies mill levies.

## Larimer County 2026 Budget Public Hearings

### Public Hearing on Proposed Budget:

**November 10, 2025, 6:00 PM.**

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

### Adoption Hearing:

**December 11, 2025, 10:00 AM.**

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

Copies of the 2026 Proposed Budget are available online at [larimer.gov/budget](https://larimer.gov/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.

Comments may be emailed to the County Commissioners at [BOCC@larimer.org](mailto:BOCC@larimer.org) or mailed to 200 West Oak Street, Fort Collins, CO 80521. Remember—emails to elected officials are public records and may be viewed by others.

### Special Note on Fund Balances

Fund budgets show beginning and ending balances, including non-spendable assets. The Board of County Commissioners will designate the purposes of any ending fund balances upon budget adoption.

## **Section B – Financial Information and Policies**

Larimer County 2026 Budget

**Expenditures by Office and Department**

**Summary**

The 2026 gross expenditure budget for Larimer County Government is \$770 million, broken out by Elected Office/Division as shown below:

Table 7: Expenditures by Elected Office and Department						
Elected Office/Department	FY2024 ACTUAL	FY2025 ADOPTED	FY2025 CHANGES	FY2025 REVISED	FY2026 ADOPTED	2025 to 2026 CHANGE
Assessor	\$5,817,889	\$6,348,000	\$46,380	\$6,394,380	\$6,482,625	\$88,245
Clerk and Recorder	\$12,957,031	\$12,267,592	\$373,141	\$12,640,733	\$15,830,966	\$3,190,233
Community Justice Alternatives	\$28,824,859	\$30,322,121	\$1,653,217	\$31,975,338	\$32,265,290	\$289,952
<b>Community Planning, Infrastructure &amp; Resources</b>						
Community Development	\$7,730,479	\$7,588,166	\$719,791	\$8,307,957	\$8,257,300	(\$50,657)
Engineering	\$14,004,371	\$13,227,397	\$970,306	\$14,197,703	\$11,840,880	(\$2,356,823)
Natural Resources	\$21,116,008	\$25,928,502	\$37,592,635	\$63,521,137	\$27,474,364	(\$36,046,773)
Road and Bridge	\$41,806,454	\$46,726,250	\$0	\$46,726,250	\$48,946,247	\$2,219,997
Solid Waste	\$18,100,219	\$41,501,798	\$9,500,000	\$51,001,798	\$24,845,573	(\$26,156,225)
The Ranch	\$27,600,343	\$27,929,154	\$12,272,706	\$40,201,860	\$111,597,158	\$71,395,298
<b>Community Planning, Infrastructure &amp; Resources TOTAL</b>	<b>\$130,357,874</b>	<b>\$162,901,267</b>	<b>\$61,055,438</b>	<b>\$223,956,705</b>	<b>\$232,961,522</b>	<b>\$9,004,817</b>
Coroner	\$2,373,979	\$2,439,468	\$37,012	\$2,476,480	\$2,482,981	\$6,501
<b>County Manager</b>						
Commissioners and County Manager	\$78,801,838	\$75,666,001	\$14,749,751	\$90,415,752	\$52,631,242	(\$37,784,510)
County Attorney	\$2,832,002	\$3,059,397	\$0	\$3,059,397	\$3,240,052	\$180,655
Facilities	\$40,629,748	\$43,782,438	(\$6,718,869)	\$37,063,569	\$26,013,874	(\$11,049,695)
Fleet	\$16,158,725	\$17,224,885	\$1,579,475	\$18,804,360	\$24,724,445	\$5,920,085
Human Resources	\$45,091,429	\$43,972,712	\$4,455,355	\$48,428,067	\$48,885,802	\$457,735
<b>County Manager - TOTAL</b>	<b>\$183,513,742</b>	<b>\$183,705,433</b>	<b>\$14,065,712</b>	<b>\$197,771,145</b>	<b>\$155,495,415</b>	<b>(\$42,275,730)</b>
District Attorney	\$12,176,470	\$12,907,118	\$145,353	\$13,052,471	\$13,876,749	\$824,278
Financial Services	\$28,725,886	\$35,846,221	\$5,807,301	\$41,653,522	\$40,532,391	(\$1,121,131)
<b>Human &amp; Economic Health</b>						
Behavioral Health	\$28,698,906	\$37,227,369	(\$5,817,902)	\$31,409,467	\$31,739,646	\$330,179
Economic and Workforce Development	\$9,800,523	\$8,323,399	\$1,816,841	\$10,140,240	\$8,054,559	(\$2,085,681)
Extension	\$1,475,271	\$1,551,563	\$0	\$1,551,563	\$1,444,411	(\$107,152)
Health and Environment	\$12,678,375	\$12,418,576	\$523,287	\$12,941,863	\$13,159,639	\$217,776
Human and Economic Health Administration	\$1,197,552	\$1,430,756	(\$514,000)	\$916,756	\$821,331	(\$95,425)
Human Services	\$61,005,181	\$63,333,147	\$100,000	\$63,433,147	\$83,218,860	\$19,785,713
<b>Human &amp; Economic Health - TOTAL</b>	<b>\$114,855,807</b>	<b>\$124,284,810</b>	<b>(\$3,891,774)</b>	<b>\$120,393,036</b>	<b>\$138,438,446</b>	<b>\$18,045,410</b>
Information Technology	\$22,217,197	\$25,723,714	(\$628,174)	\$25,095,540	\$30,501,394	\$5,405,854
Sheriff	\$95,964,226	\$100,972,309	\$4,831,714	\$105,804,023	\$98,881,110	(\$6,922,913)
Surveyor	\$26,103	\$33,006	\$0	\$33,006	\$33,777	\$771
Treasurer & Public Trustee	\$1,657,430	\$2,450,293	\$226,795	\$2,677,088	\$2,589,584	(\$87,504)
<b>TOTAL - All Departments</b>	<b>\$639,468,493</b>	<b>\$700,201,352</b>	<b>\$83,722,115</b>	<b>\$783,923,467</b>	<b>\$770,372,250</b>	<b>(\$13,551,217)</b>
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 providing excellent customer service.
2. Remain accountable for the results we produce using general fund dollars.
3. Successfully onboard a new chief appraiser and have sufficient budget to contract for their training.
4. Support county emergency operations goal to have assessor staff on-call seven days per week to respond to natural disasters.
5. Maintain staffing for data collector roles for permit catchup and to meet other data collection goals.

**Performance & Output Measures:**

Measure Name	Goal Value	2021	2022	2023	2024
State Audit Compliance (Coefficient of Dispersion)	< 16	6.7	6.3	7.2	6.4
Real & Personal Properties per Appraiser	N/A	10,198	10,417	8,890	8,968
Property Value Protests	N/A	10,588	793	35,954	1,847

**2024-2026 Budget Information:**

Category	2024 Actual	2025 Revised	2026 Budget	2025 to 2026 Change
Charges for Services	\$43,957	\$73,000	\$65,800	(\$7,200)
Miscellaneous Revenue	\$0	\$0	\$0	\$0
<b>Total Revenues</b>	<b>\$43,957</b>	<b>\$73,000</b>	<b>\$65,800</b>	<b>(\$7,200)</b>
Operating Expenditures	\$830,231	\$996,982	\$828,095	(\$168,887)
Other Financing Uses	\$0	\$42,000	\$0	(\$42,000)
Personnel	\$4,987,659	\$5,355,398	\$5,654,530	\$299,132
<b>Total Expenses</b>	<b>\$5,817,889</b>	<b>\$6,394,380</b>	<b>\$6,482,625</b>	<b>\$88,245</b>
<b>Regular FTE Positions</b>	<b>47.00</b>	<b>50.00</b>	<b>50.00</b>	<b>0.00</b>

## 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 to expand & enrich local behavioral health services across the County and to create a regional [behavioral health facility](#) to coordinate those integrated services.

**Budget Goals and Priorities:**

1. Report annual sales tax revenue to the Board of County Commissioners.
2. Distribute Impact Fund grants to enhance behavioral health services in Larimer County.
3. Oversight of operational contract with SummitStone Health Partners for acute care services at Longview Campus, and exploration of service expansion.
4. Continued Funding for Clinical Co-Responder Services.
5. Build Behavioral Health workforce capacity

**Performance & Output Measures:**

Measure Name	Goal Value	2021	2022	2023	2023
Suicides in Larimer County	< 65	77	78	61	84
Percent of Impact Fund Grant Objectives Met	90%	88%	82%	84%	82%

## Larimer County 2026 Budget

Behavioral Health Services, continued:

### 2024-2026 Budget Information:

Category	2024 Actual	2025 Revised	2026 Budget	2025 to 2026 Change
Charges for Services	\$385,312	\$4,250,684	\$5,081,537	\$830,853
Interest Earnings	\$1,674,687	\$1,200,000	\$1,100,000	(\$100,000)
Intergovernmental Revenue	\$435,159	\$415,000	\$400,000	(\$15,000)
Miscellaneous Revenue	\$19,135	\$200	\$100	(\$100)
Other Financing Sources	\$0	\$0	\$0	\$0
Taxes	\$23,639,214	\$24,782,164	\$24,366,063	(\$416,101)
<b>Total Revenues</b>	<b>\$26,153,506</b>	<b>\$30,648,048</b>	<b>\$30,947,700</b>	<b>\$299,652</b>
Capital Outlay	\$1,080,027	\$335,000	\$0	(\$335,000)
Operating Expenditures	\$27,048,333	\$30,238,519	\$30,883,480	\$644,961
Other Financing Uses	\$0	\$0	\$0	\$0
Personnel	\$570,546	\$835,948	\$856,166	\$20,218
<b>Total Expenses</b>	<b>\$28,698,906</b>	<b>\$31,409,467</b>	<b>\$31,739,646</b>	<b>\$330,179</b>
<b>Regular FTE Positions</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>0.00</b>

**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, data analytics, performance management, public affairs, sustainability and emergency management.

**Budget Goals and Priorities:**

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

**2024-2026 Budget Information:**

Category	2024 Actual	2025 Revised	2026 Budget	2025 to 2026 Change
Charges for Services	\$19,497	\$20,000	\$0	(\$20,000)
Interest Earnings	\$0	\$0	\$0	\$0
Intergovernmental Revenue	\$17,100,499	\$3,348,636	\$133,694	(\$3,214,942)
Licenses and Permits	\$0	\$0	\$0	\$0
Miscellaneous Revenue	\$1,250	\$0	\$0	\$0
Other Financing Sources	\$11,424,128	\$6,063,624	\$0	(\$6,063,624)
Taxes	\$6,483,899	\$6,460,000	\$6,885,000	\$425,000
<b>Total Revenues</b>	<b>\$35,029,273</b>	<b>\$15,892,260</b>	<b>\$7,018,694</b>	<b>(\$8,873,566)</b>
Capital Outlay	\$836,238	\$0	\$0	\$0
Debt Service	\$64,406	\$0	\$0	\$0
Operating Expenditures	\$17,493,827	\$19,899,592	\$11,313,310	(\$8,586,282)
Other Financing Uses	\$13,067,128	\$16,232,109	\$0	(\$16,232,109)
Personnel	\$4,047,073	\$4,184,275	\$4,242,857	\$58,582
<b>Total Expenses</b>	<b>\$35,508,672</b>	<b>\$40,315,976</b>	<b>\$15,556,167</b>	<b>(\$24,759,809)</b>
<b>Regular FTE Positions</b>	<b>25.75</b>	<b>25.75</b>	<b>24.75</b>	<b>(1.00)</b>

**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. Increase public outreach and citizen engagement.
2. Use taxpayer funds efficiently by streamlining processes, leveraging technology, and ensuring expenditures are tied to measurable results.
3. Modernize systems, increase community outreach, and improve efficiency through technology and process improvements to build public trust and enhance service delivery.

**Performance & Output Measures:**

Measure Name	Goal Value	2021	2022	2023	2024
Motor Vehicle Non-Renewal Lobby Wait Time	< 30 minutes	13 minutes	11 minutes	15 minutes	9 minutes
Remote Motor Vehicle Transactions	N/A	159,000	164,000	174,000	178,000
Recorded Documents	N/A	117,000	75,000	55,000	56,000

## Larimer County 2026 Budget

Office of the Clerk & Recorder, continued:

### 2024-2026 Budget Information:

Category	2024 Actual	2025 Revised	2026 Budget	2025 to 2026 Change
Charges for Services	\$9,710,298	\$7,724,392	\$8,867,503	\$1,143,111
Intergovernmental Revenue	\$178,728	\$0	\$0	\$0
Licenses and Permits	\$53,314	\$43,000	\$47,000	\$4,000
Miscellaneous Revenue	\$219	\$200	\$200	\$0
Other Financing Sources	\$12,800	\$0	\$0	\$0
<b>Total Revenues</b>	<b>\$9,955,360</b>	<b>\$7,767,592</b>	<b>\$8,914,703</b>	<b>\$1,147,111</b>
Capital Outlay	\$119,324	\$0	\$102,100	\$102,100
Debt Service	\$502,170	\$56,000	\$0	(\$56,000)
Operating Expenditures	\$3,500,020	\$3,495,269	\$5,815,517	\$2,320,248
Other Financing Uses	\$5,300	\$0	\$0	\$0
Personnel	\$8,830,217	\$9,089,464	\$9,913,349	\$823,885
<b>Total Expenses</b>	<b>\$12,957,031</b>	<b>\$12,640,733</b>	<b>\$15,830,966</b>	<b>\$3,190,233</b>
<b>Regular FTE Positions</b>	<b>92.00</b>	<b>92.00</b>	<b>92.00</b>	<b>0.00</b>

## 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 2026
2. Reimplement Energov system, advance e-reviews, streamline processes and improve customer experience
3. Enforce codes in a strategic, collaborative and consistent way.
4. Support long-term workforce resilience

**Performance & Output Measures:**

Measure Name	Goal Value	2021	2022	2023	2024
Average Days to Review a Residential Building Permit Application	< 25 days	13 days	23 days	19 days	12 days
Average Days to Review a Land Division Application	< 150 days	149 days	174 days	105 days	167 days
Percent of building inspection requests honored within one day	> 90%	99%	98%	99%	99%

## Larimer County 2026 Budget

Community Development, continued:

### 2024-2026 Budget Information:

Category	2024 Actual	2025 Revised	2026 Budget	2025 to 2026 Change
Charges for Services	\$368,598	\$346,090	\$343,000	(\$3,090)
Intergovernmental Revenue	\$0	\$381,700	\$265,000	(\$116,700)
Licenses and Permits	\$3,606,987	\$3,029,500	\$3,037,500	\$8,000
Miscellaneous Revenue	\$239	\$30,684	\$50,500	\$19,816
Taxes	\$263	\$0	\$0	\$0
<b>Total Revenues</b>	<b>\$3,976,087</b>	<b>\$3,787,974</b>	<b>\$3,696,000</b>	<b>(\$91,974)</b>
Debt Service	\$44,000	\$0	\$0	\$0
Operating Expenditures	\$1,966,046	\$2,436,288	\$2,183,062	(\$253,226)
Other Financing Uses	\$0	\$17,800	\$0	(\$17,800)
Personnel	\$5,720,434	\$5,853,869	\$6,074,238	\$220,369
<b>Total Expenses</b>	<b>\$7,730,479</b>	<b>\$8,307,957</b>	<b>\$8,257,300</b>	<b>(\$50,657)</b>
<b>Regular FTE Positions</b>	<b>48.60</b>	<b>49.60</b>	<b>49.60</b>	<b>0.00</b>

**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. Serve families and the community by providing competent and thorough investigations, empathetic grief support resources, and maintaining relationships with public and private partners.
2. Support the administrative operations of the office while also working to care for families and communities who interact with the Office of the Coroner.

**Performance & Output Measures:**

Measure Name	Goal Value	2021	2022	2023	2024
Office cost/100K residents	N/A	\$471,000	\$602,000	\$560,000	608,000
# of Autopsies performed	N/A	273	289	251	250
Cases investigated per employee	> 370	456	442	430	437
Reported cases	N/A	3,198	3,092	3,013	3,059

**2024-2026 Budget Information:**

Category	2024 Actual	2025 Revised	2026 Budget	2025 to 2026 Change
Charges for Services	\$90,500	\$99,905	\$78,000	(\$21,905)
Miscellaneous Revenue	\$11,679	\$13,107	\$9,000	(\$4,107)
Other Financing Sources	\$0	\$0	\$0	\$0
<b>Total Revenues</b>	<b>\$102,179</b>	<b>\$113,012</b>	<b>\$87,000</b>	<b>(\$26,012)</b>
Capital Outlay	\$0	\$0	\$0	\$0
Operating Expenditures	\$433,203	\$562,686	\$558,329	(\$4,357)
Other Financing Uses	\$0	\$0	\$0	\$0
Personnel	\$1,940,776	\$1,913,794	\$1,924,652	\$10,858
<b>Total Expenses</b>	<b>\$2,373,979</b>	<b>\$2,476,480</b>	<b>\$2,482,981</b>	<b>\$6,501</b>
<b>Regular FTE Positions</b>	<b>14.00</b>	<b>14.00</b>	<b>14.00</b>	<b>0.00</b>

## 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. Implement an updated electronic record filing system.
2. Plan for and implement solutions to better address long-term continuity and the ability to attract and retain high level legal talent.

**Performance & Output Measures:**

Measure Name	Goal Value	2021	2022	2023	2024
County population per attorney	N/A	45,327	45,499	41,197	41,600
Regular County FTEs per attorney	N/A	230	249	229	222

**2024-2026 Budget Information:**

Category	2024 Actual	2025 Revised	2026 Budget	2025 to 2026 Change
Charges for Services	\$1,363,741	\$1,398,439	\$1,482,052	\$83,613
Miscellaneous Revenue	\$1,205	\$0	\$0	\$0
<b>Total Revenues</b>	<b>\$1,364,946</b>	<b>\$1,398,439</b>	<b>\$1,482,052</b>	<b>\$83,613</b>
Debt Service	\$20,726	\$0	\$0	\$0
Operating Expenditures	\$170,531	\$281,788	\$276,015	(\$5,773)
Personnel	\$2,640,745	\$2,777,609	\$2,964,037	\$186,428
<b>Total Expenses</b>	<b>\$2,832,002</b>	<b>\$3,059,397</b>	<b>\$3,240,052</b>	<b>\$180,655</b>
<b>Regular FTE Positions</b>	<b>18.43</b>	<b>18.43</b>	<b>18.43</b>	<b>0.00</b>

## 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. Implement a fully operational data sharing system in collaboration with SummitStone Health Partners, the Larimer County Sheriff’s Office, the Department of Human Services, and Community Justice Alternatives.
2. Incorporate lived experience into Community Justice Alternatives.
3. Implement action steps for Sequential Intercept Mapping (SIM).
4. Improve retention, recognition, and recruitment to maintain a healthy, engaged, and high-performing workforce.

### Performance & Output Measures:

Measure Name	Goal Value	2021	2022	2023	2024
Days diverted from Jail or Prison(a)	> 130,000	143,592	145,515	149,000	151,000
Amount of Victim Restitution collected(a)	N/A	\$540,247	\$644,404	\$601,887	\$542,000
Percent of offenders who successfully complete residential program(a)	N/A	70%	68%	72%	68%
AIIM*/Wellness Court % Reduction of Risk/Needs Assessment(a)	>20%	N/A	23%	16%	24%
Days diverted from serving jail time(b)	> 60,000	53,822	34,177	37,691	38,100
Percent of offenders who successfully complete programming(b)	> 80%	83%	84%	80%	84%
Number of days defendants under supervision(c)	> 400,000	554,330	476,179	430,386	445,000
Percent of offenders who successful complete programming(c)	> 80%	70%	68%	68%	70%

\*AIIM = Alternatives to Incarceration for Individuals with Mental Illness

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

**Larimer County 2026 Budget**

Community Justice Alternatives, continued:

**2024-2026 Budget Information:**

Category	2024 Actual	2025 Revised	2026 Budget	2025 to 2026 Change
Charges for Services	\$13,166,891	\$16,788,980	\$16,771,480	(\$17,500)
Interest Earnings	\$51,980	\$80,000	\$80,000	\$0
Intergovernmental Revenue	\$879,906	\$917,660	\$274,340	(\$643,320)
Miscellaneous Revenue	\$62,636	\$51,040	\$62,130	\$11,090
Other Financing Sources	\$1,376,250	\$1,773,000	\$1,817,000	\$44,000
<b>Total Revenues</b>	<b>\$15,537,664</b>	<b>\$19,610,680</b>	<b>\$19,004,950</b>	<b>(\$605,730)</b>
Capital Outlay	\$85,204	\$0	\$30,080	\$30,080
Debt Service	\$246,350	\$0	\$0	\$0
Operating Expenditures	\$6,095,382	\$7,142,338	\$6,922,787	(\$219,551)
Other Financing Uses	\$49,398	\$0	\$0	\$0
Personnel	\$22,348,524	\$24,833,000	\$25,312,423	\$479,423
<b>Total Expenses</b>	<b>\$28,824,859</b>	<b>\$31,975,338</b>	<b>\$32,265,290</b>	<b>\$289,952</b>
<b>Regular FTE Positions</b>	<b>246.30</b>	<b>249.30</b>	<b>251.30</b>	<b>2.00</b>

**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. Improve recruitment, hiring, and retention of appointed staff, especially attorneys.
2. Ensure effectiveness of grant programs.

**Performance & Output Measures:**

Measure Name	Goal Value	2021	2022	2023	2024
Cases with Straight Jail Sentences	N/A	524	482	497	470
Felony Files	N/A	2,158	2,121	2,160	2,239
Percent of Sentences Involving Incarceration	N/A	23%	22%	21%	17%

**2024-2026 Budget Information:**

Category	2024 Actual	2025 Revised	2026 Budget	2025 to 2026 Change
Charges for Services	\$181,182	\$177,900	\$187,800	\$9,900
Intergovernmental Revenue	\$888,578	\$815,708	\$754,731	(\$60,977)
Miscellaneous Revenue	\$9,101	\$250	\$249	(\$1)
<b>Total Revenues</b>	<b>\$1,078,861</b>	<b>\$993,858</b>	<b>\$942,780</b>	<b>(\$51,078)</b>
Operating Expenditures	\$868,458	\$988,699	\$876,540	(\$112,159)
Personnel	\$11,308,012	\$12,063,772	\$13,000,209	\$936,437
<b>Total Expenses</b>	<b>\$12,176,470</b>	<b>\$13,052,471</b>	<b>\$13,876,749</b>	<b>\$824,278</b>
<b>Regular FTE Positions</b>	<b>100.00</b>	<b>101.80</b>	<b>103.00</b>	<b>1.20</b>

## 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.

### Budget Goals and Priorities:

1. Strengthening regional economic vitality.
2. Build a resilient and skilled workforce.
3. Serve veterans and their families
4. Enhance regional awareness and readiness.

### Performance & Output Measures:

Measure Name	Goal Value	2021	2022	2023	2024
Business Attraction Projects	N/A	34	45	57	56
Retention rate of those receiving workforce services after 2 quarters	> 78%	79%	76%	81%	71%
Average Six-Month Salary of Jobseekers	> \$9,800	\$12,000	\$12,700	\$13,000	\$12,000

### 2024-2026 Budget Information:

Category	2024 Actual	2025 Revised	2026 Budget	2025 to 2026 Change
Charges for Services	\$1,524,998	\$1,584,789	\$1,159,742	(\$425,047)
Intergovernmental Revenue	\$6,300,353	\$5,933,946	\$4,463,924	(\$1,470,022)
Licenses and Permits	\$0	\$0	\$0	\$0
Miscellaneous Revenue	\$87,153	\$42,688	\$46,000	\$3,312
Other Financing Sources	\$2,102,174	\$2,254,000	\$2,240,875	(\$13,125)
Taxes	\$0	\$0	\$0	\$0
<b>Total Revenues</b>	<b>\$10,014,678</b>	<b>\$9,815,423</b>	<b>\$7,910,541</b>	<b>(\$1,904,882)</b>
Operating Expenditures	\$3,469,061	\$3,530,570	\$2,469,478	(\$1,061,092)
Other Financing Uses	\$29,995	\$0	\$0	\$0
Personnel	\$6,301,466	\$6,609,670	\$5,585,081	(\$1,024,589)
<b>Total Expenses</b>	<b>\$9,800,523</b>	<b>\$10,140,240</b>	<b>\$8,054,559</b>	<b>(\$2,085,681)</b>
<b>Regular FTE Positions</b>	<b>55.80</b>	<b>55.80</b>	<b>56.80</b>	<b>1.00</b>

## 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. Leverage the Community Mitigation Grant to conduct mitigation activities.
2. Continue to build out the data management tool, streamline systems, and improve the dashboards and visual displays at the emergency operations center.
3. Continue to improve processes for cost and budget tracking for emergency incidents.

**Performance & Output Measures:**

Measure Name	Goal Value	2021	2022	2023	2024
% of Community Opted into Notifications	40%	N/A	35%	28%	32%
% of Community have interacted w/emergency notification system	80%	N/A	79%	70%	74%

EOC = Emergency Operations Center (active emergencies)

**2024-2026 Budget Information:**

Category	2024 Actual	2025 Revised	2026 Budget	2025 to 2026 Change
Intergovernmental Revenue	\$598,559	\$2,072,354	\$100,000	(\$1,972,354)
Miscellaneous Revenue	\$0	\$0	\$0	\$0
Other Financing Sources	\$0	\$1,300	\$0	(\$1,300)
<b>Total Revenues</b>	<b>\$598,559</b>	<b>\$2,073,654</b>	<b>\$100,000</b>	<b>(\$1,973,654)</b>
Capital Outlay	\$25,946	\$0	\$0	\$0
Operating Expenditures	\$702,264	\$2,343,972	\$227,026	(\$2,116,946)
Personnel	\$791,873	\$819,682	\$949,974	\$130,292
<b>Total Expenses</b>	<b>\$1,520,083</b>	<b>\$3,163,654</b>	<b>\$1,177,000</b>	<b>(\$1,986,654)</b>
<b>Regular FTE Positions</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>0.00</b>

## 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. Address backlog and improvement responsiveness on development review submittals.

**Performance & Output Measures:**

Measure Name	Goal Value	2021	2022	2023	2024
Severe crash rate on county roads per 100 million vehicle miles	< 31	25	32	27	30
Condition of Bridge Deck Area: Percentage Good	> 40%	56%	52%	52%	52%
Percent of county roads Providing Free Flow of Traffic	> 88%	79%	81%	77%	77%

**Larimer County 2026 Budget**

Engineering, continued:

**2024-2026 Budget Information:**

Category	2024 Actual	2025 Revised	2026 Budget	2025 to 2026 Change
Assessments	\$32,668	\$32,668	\$33,743	\$1,075
Charges for Services	\$528,156	\$339,285	\$380,514	\$41,229
Interest Earnings	\$923,579	\$693,386	\$262,312	(\$431,074)
Intergovernmental Revenue	\$673,269	\$529,033	\$289,033	(\$240,000)
Licenses and Permits	\$1,046,021	\$931,965	\$1,063,860	\$131,895
Miscellaneous Revenue	\$26,235	\$8,421	\$200	(\$8,221)
Other Financing Sources	\$281,949	\$1,141,508	\$522,972	(\$618,536)
Taxes	\$3,941,368	\$4,138,711	\$4,090,296	(\$48,415)
<b>Total Revenues</b>	<b>\$7,453,246</b>	<b>\$7,814,977</b>	<b>\$6,642,930</b>	<b>(\$1,172,047)</b>
Capital Outlay	\$651,190	\$0	\$0	\$0
Debt Service	\$218,480	\$228,920	\$217,440	(\$11,480)
Operating Expenditures	\$3,971,776	\$6,737,508	\$4,526,410	(\$2,211,098)
Other Financing Uses	\$4,423,260	\$2,074,861	\$1,710,746	(\$364,115)
Personnel	\$4,739,666	\$5,156,414	\$5,386,284	\$229,870
<b>Total Expenses</b>	<b>\$14,004,371</b>	<b>\$14,197,703</b>	<b>\$11,840,880</b>	<b>(\$2,356,823)</b>
<b>Regular FTE Positions</b>	<b>38.00</b>	<b>38.00</b>	<b>38.00</b>	<b>0.00</b>

**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. Expand agriculture and natural resources programming
2. Strength health and well-being programs
3. Grow 4-H engagement and recruitment through a new Program Coordinator
4. Realign responsibilities across Extension to maximize existing resources and deliver services more efficiently and effectively

**Performance & Output Measures:**

Measure Name	Goal Value	2021	2022	2023	2024
Gross sales at county farmers' market	> \$1.5M	\$1.3M	\$1.5M	\$1.7M	\$1.8M
Number of 4-H Youth Projects Completed	> 1,350	N/A	1,569	1,431	1,362
Number of Educational Contacts Made by Master Gardener Volunteers	N/A	N/A	3,769	6,134	8,932

\* = Supplemental Nutrition Assistance Program

**2024-2026 Budget Information:**

Category	2024 Actual	2025 Revised	2026 Budget	2025 to 2026 Change
Charges for Services	\$172,929	\$187,490	\$160,000	(\$27,490)
Interest Earnings	\$2,112	\$0	\$0	\$0
Miscellaneous Revenue	\$159,596	\$42,510	\$70,000	\$27,490
<b>Total Revenues</b>	<b>\$334,637</b>	<b>\$230,000</b>	<b>\$230,000</b>	<b>\$0</b>
Operating Expenditures	\$715,790	\$743,342	\$712,483	(\$30,859)
Personnel	\$759,481	\$808,221	\$731,928	(\$76,293)
<b>Total Expenses</b>	<b>\$1,475,271</b>	<b>\$1,551,563</b>	<b>\$1,444,411</b>	<b>(\$107,152)</b>
<b>Regular FTE Positions</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>0.00</b>

## Facilities Services

[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.

### Budget Goals and Priorities:

1. Identify long-term solutions for expansion of Justice Center facilities.
2. Complete or continue major capital projects including the Emergency Services Campus.
3. Focus on cost control, grant opportunities, and efficient use of existing assets to meet long-term service demands.

### Performance & Output Measures:

Measure Name	Goal Value	2021	2022	2023	2024
Increase in per SF operating cost	< 5%	3.1%	4.7%	(3.5%)	3.7%
Maintenance FTEs per 100K SF	< 5.08	1.30	1.18	1.28	1.28
Percent of staff rating facilities good or better	> 90%	96%	97%	96%	96%
Percent of preventative maintenance performed within recommended timelines	> 90%	94%	95%	96%	94%
Energy Management Award Climatewise 2021-2022 GreenBiz 2023->	N/A	Platinum	Platinum	Silver	Silver

**Larimer County 2026 Budget**

Facilities Services, continued:

**2024-2026 Budget Information:**

Category	2024 Actual	2025 Revised	2026 Budget	2025 to 2026 Change
Charges for Services	\$3,451,744	\$4,108,923	\$4,294,910	\$185,987
Interest Earnings	\$645,453	\$850,000	\$200,000	(\$650,000)
Intergovernmental Revenue	\$127,617	\$476,070	\$158,250	(\$317,820)
Miscellaneous Revenue	\$22,109	\$4,500,000	\$0	(\$4,500,000)
Other Financing Sources	\$20,192,484	\$33,095,724	\$11,644,950	(\$21,450,774)
Taxes	\$3	\$0	\$0	\$0
<b>Total Revenues</b>	<b>\$24,439,410</b>	<b>\$43,030,717</b>	<b>\$16,298,110</b>	<b>(\$26,732,607)</b>
Capital Outlay	\$20,075,408	\$19,957,839	\$12,034,043	(\$7,923,796)
Debt Service	\$489,298	\$0	\$0	\$0
Operating Expenditures	\$14,387,986	\$11,686,221	\$10,020,774	(\$1,665,447)
Other Financing Uses	\$2,078,010	\$1,553,713	\$0	(\$1,553,713)
Personnel	\$3,599,046	\$3,865,796	\$3,959,057	\$93,261
<b>Total Expenses</b>	<b>\$40,629,748</b>	<b>\$37,063,569</b>	<b>\$26,013,874</b>	<b>(\$11,049,695)</b>
<b>Regular FTE Positions</b>	<b>38.00</b>	<b>38.00</b>	<b>38.00</b>	<b>0.00</b>

## Financial Services

[The Finance Department](#) leads the county's accounting, financial systems, purchasing, risk management, debt administration, and sales tax functions.

### Budget Goals and Priorities:

1. Strengthen partnerships through targeted outreach with departments and regional local governments.
2. Improve financial efficiency and return on investment by reevaluating reporting thresholds
3. Update systems, including ClearGov and a new p-card provider.
4. Ensure operational continuity and staff development by documenting key accounting and risk management processes, plan for leadership transitions, and align roles with industry standards
5. Maintain high service levels while supporting key initiatives, including restaurant sales tax enforcement responsibilities and financing for The Ranch Phase IIa buildout.

### Performance & Output Measures:

Measure Name	Goal Value	2021	2022	2023	2024
Favorable audit opinion?	Yes	Yes	Yes	Yes	Yes
Estimated savings through purchasing	N/A	\$5,200,000	\$5,900,000	\$8,100,000	\$11,000,000
Number of bids, quotes & requests for proposals	N/A	43	66	50	38
Workers compensation savings compared to industry benchmark	0%	30%	36%	31%	39%

## Larimer County 2026 Budget

Financial Services, continued:

### 2024-2026 Budget Information:

Category	2024 Actual	2025 Revised	2026 Budget	2025 to 2026 Change
Assessments	\$301,133	\$308,210	\$273,099	(\$35,111)
Charges for Services	\$5,351,048	\$6,293,450	\$7,104,669	\$811,219
Interest Earnings	\$1,161,883	\$974,088	\$724,314	(\$249,774)
Intergovernmental Revenue	\$25,560	\$25,560	\$25,560	\$0
Miscellaneous Revenue	\$418,094	\$443,000	\$310,000	(\$133,000)
Other Financing Sources	\$5,933,581	\$11,303,271	\$16,417,000	\$5,113,729
Taxes	\$13,019,992	\$14,382,924	\$14,292,397	(\$90,527)
<b>Total Revenues</b>	<b>\$26,211,290</b>	<b>\$33,730,503</b>	<b>\$39,147,039</b>	<b>\$5,416,536</b>
Capital Outlay	\$0	\$0	\$0	\$0
Debt Service	\$6,398,332	\$10,720,075	\$16,737,398	\$6,017,323
Operating Expenditures	\$19,127,349	\$21,431,846	\$20,204,068	(\$1,227,778)
Other Financing Uses	\$0	\$6,005,500	\$0	(\$6,005,500)
Personnel	\$3,200,205	\$3,496,101	\$3,590,925	\$94,824
<b>Total Expenses</b>	<b>\$28,725,886</b>	<b>\$41,653,522</b>	<b>\$40,532,391</b>	<b>(\$1,121,131)</b>
<b>Regular FTE Positions</b>	<b>28.00</b>	<b>28.00</b>	<b>28.00</b>	<b>0.00</b>

## 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. Collaborate with the Landfill: fulfilling new fleet needs and supporting a growing operation.
2. Improve workflows with project management support: vehicle acquisitions & improving utilization.
3. Create more transparency and analysis around financial reporting and sustainability.

**Performance & Output Measures:**

Measure Name	Goal Value	2021	2022	2023	2024
Equipment units per-mechanic	> 110	108	108	109	112
Work Orders	N/A	5,300	6,000	5,700	5,400

**2024-2026 Budget Information:**

Category	2024 Actual	2025 Revised	2026 Budget	2025 to 2026 Change
Charges for Services	\$13,431,170	\$14,738,242	\$16,297,000	\$1,558,758
Intergovernmental Revenue	\$39,905	\$40,000	\$40,000	\$0
Miscellaneous Revenue	\$27,485	\$2,000	\$0	(\$2,000)
Other Financing Sources	\$4,319,672	\$2,204,616	\$8,414,772	\$6,210,156
<b>Total Revenues</b>	<b>\$17,818,232</b>	<b>\$16,984,858</b>	<b>\$24,751,772</b>	<b>\$7,766,914</b>
Capital Outlay	\$7,965,412	\$9,843,295	\$14,438,469	\$4,595,174
Operating Expenditures	\$6,069,928	\$6,438,592	\$7,406,213	\$967,621
Other Financing Uses	\$0	\$0	\$0	\$0
Personnel	\$2,123,385	\$2,522,473	\$2,879,763	\$357,290
<b>Total Expenses</b>	<b>\$16,158,725</b>	<b>\$18,804,360</b>	<b>\$24,724,445</b>	<b>\$5,920,085</b>
<b>Regular FTE Positions</b>	<b>21.00</b>	<b>22.00</b>	<b>25.00</b>	<b>3.00</b>

## 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, the Community Health Improvement Plan, communicable disease prevention, food safety education and inspection, water and air quality, maternal, child and family health, emergency preparedness and response, and pandemic suppression

### Budget Goals and Priorities:

1. Address environmental health to promote community wellbeing.
2. Ensure preventative health access for vulnerable communities
3. Support maternal, family, nutritional health, social connectedness and mental health.
4. Actively implement the Strategic Plan 2.0.
5. Ensure effective public health communications.

### Performance & Output Measures:

Measure Name	Goal Value	2022	2023	2024
Percentage of Communicable Disease Interviews Completed	> 80%	-	82%	88%
Average Food Borne Illness Risk Factor Violations Per Inspection of Retail Food Establishments	< 2.75	1.9	1.9	2.3
Average Monthly Benefited Rate for Participants Enrolled in WIC	90%	-	-	92%

## Larimer County 2026 Budget

Health & Environment, continued:

### 2024-2026 Budget Information:

Category	2024 Actual	2025 Revised	2026 Budget	2025 to 2026 Change
Charges for Services	\$767,913	\$849,600	\$895,100	\$45,500
Intergovernmental Revenue	\$6,087,714	\$5,906,451	\$5,147,694	(\$758,757)
Licenses and Permits	\$1,007,076	\$1,009,000	\$1,210,000	\$201,000
Miscellaneous Revenue	\$89,171	\$118,319	\$137,833	\$19,514
Other Financing Sources	\$440,100	\$66,000	\$259,000	\$193,000
Taxes	\$4,685,445	\$5,098,000	\$5,263,000	\$165,000
<b>Total Revenues</b>	<b>\$13,077,420</b>	<b>\$13,047,370</b>	<b>\$12,912,627</b>	<b>(\$134,743)</b>
Capital Outlay	\$40,378	\$0	\$0	\$0
Debt Service	\$94,833	\$0	\$0	\$0
Operating Expenditures	\$2,637,242	\$2,650,887	\$2,223,866	(\$427,021)
Personnel	\$9,905,922	\$10,290,976	\$10,935,773	\$644,797
<b>Total Expenses</b>	<b>\$12,678,375</b>	<b>\$12,941,863</b>	<b>\$13,159,639</b>	<b>\$217,776</b>
<b>Regular FTE Positions</b>	<b>83.10</b>	<b>83.50</b>	<b>83.50</b>	<b>0.00</b>

## Human and Economic Health Administration & Housing

This department 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.

**Budget Goals and Priorities:**

1. Continue to prioritize eviction prevention and landlord engagement.
2. Assess community needs for affordable housing and continue to recommend additional investment opportunities and programs to the Board of County Commissioners.

**2024-2026 Budget Information:**

Category	2024 Actual	2025 Revised	2026 Budget	2025 to 2026 Change
Intergovernmental Revenue	\$79,894	\$49,276	\$0	(\$49,276)
Miscellaneous Revenue	\$3,849	\$0	\$0	\$0
<b>Total Revenues</b>	<b>\$83,743</b>	<b>\$49,276</b>	<b>\$0</b>	<b>(\$49,276)</b>
Operating Expenditures	\$689,158	\$273,109	\$150,642	(\$122,467)
Personnel	\$508,394	\$643,647	\$670,689	\$27,042
<b>Total Expenses</b>	<b>\$1,197,552</b>	<b>\$916,756</b>	<b>\$821,331</b>	<b>(\$95,425)</b>
<b>Regular FTE Positions</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>0.00</b>

## 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. Strengthen employee engagement, health, and performance through preventative employee relations strategies, expanded learning and coaching opportunities, and continued focus on employee well-being.
2. Modernize HR systems, expand the learning management platform, and launch AI-powered tools to improve access to HR information and support.
3. Redesign performance management, invest in leadership development, and guide employees and managers through major benefits and system transitions.

**Performance & Output Measures:**

Measure Name	Goal Value	2021	2022	2023	2024
Overtime as a percent of total county earnings	< 4%	2.5%	3.0%	3.0%	3.1%
Average days from job posting to offer	< 50 days	53 days	42 days	49 days	44 days
Percent increase in healthcare costs over prior year	< 9%	0.0%	3.0%	0.0%	3.0%
Percent of employees rating Larimer County as a great place to work	> 90%	86%	87%	86%	88%

**Larimer County 2026 Budget**

Human Resources, continued:

**2024-2026 Budget Information:**

Category	2024 Actual	2025 Revised	2026 Budget	2025 to 2026 Change
Charges for Services	\$33,999,040	\$35,216,000	\$36,038,000	\$822,000
Interest Earnings	\$631,524	\$540,000	\$410,000	(\$130,000)
Miscellaneous Revenue	\$2,120,982	\$3,051,000	\$2,505,000	(\$546,000)
Other Financing Sources	\$1,100,000	\$1,250,000	\$1,200,000	(\$50,000)
<b>Total Revenues</b>	<b>\$37,851,546</b>	<b>\$40,057,000</b>	<b>\$40,153,000</b>	<b>\$96,000</b>
Debt Service	\$890,598	\$0	\$0	\$0
Operating Expenditures	\$39,792,415	\$43,717,498	\$44,039,169	\$321,671
Personnel	\$4,408,416	\$4,710,569	\$4,846,633	\$136,064
<b>Total Expenses</b>	<b>\$45,091,429</b>	<b>\$48,428,067</b>	<b>\$48,885,802</b>	<b>\$457,735</b>
<b>Regular FTE Positions</b>	<b>27.90</b>	<b>27.90</b>	<b>26.90</b>	<b>(1.00)</b>

## 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, and referrals to community agencies that help people in need.

**Budget Goals and Priorities:**

1. Increase the use of the Science of Hope through our internal Hope Council
2. Increase belonging and inclusion
3. Improve internal communication strategies and practices
4. Improving managerial consistency and expertise
5. Improve internal collaboration to ensure community members receive efficient quality services through any department entry point.

**Performance & Output Measures:**

Measure Name	Goal Value	2021	2022	2023	2024
Child support paid per \$1 of program cost	≥ \$7	\$7.38	\$5.41	\$4.34	\$4.73
Percent of parental support cases w/funds collected	> 66%	61%	62%	63%	63%
Percent of children remaining at home for 12 months after county care	≥ 83%	88%	93%	86%	95%
Percent of children who remain safely at home per case plan	≥ 93%	86%	84%	85%	83%
Percent of children who do not experience maltreatment within 6 months of closure of services	≥ 97%	98%	95%	98%	98%

**Larimer County 2026 Budget**

Human Services, continued:

**2024-2026 Budget Information:**

Category	2024 Actual	2025 Revised	2026 Budget	2025 to 2026 Change
Intergovernmental Revenue	\$45,979,913	\$49,101,686	\$48,220,776	(\$880,910)
Miscellaneous Revenue	\$2,872,373	\$1,293,061	\$1,821,594	\$528,533
Other Financing Sources	\$175,000	\$0	\$1,000,000	\$1,000,000
Taxes	\$12,094,190	\$12,938,400	\$37,795,063	\$24,856,663
<b>Total Revenues</b>	<b>\$61,121,476</b>	<b>\$63,333,147</b>	<b>\$88,837,433</b>	<b>\$25,504,286</b>
Debt Service	\$73,966	\$0	\$0	\$0
Operating Expenditures	\$18,645,446	\$17,811,866	\$38,178,489	\$20,366,623
Other Financing Uses	\$5,000	\$0	\$0	\$0
Personnel	\$42,280,769	\$45,621,281	\$45,040,371	(\$580,910)
<b>Total Expenses</b>	<b>\$61,005,181</b>	<b>\$63,433,147</b>	<b>\$83,218,860</b>	<b>\$19,785,713</b>
<b>Regular FTE Positions</b>	<b>472.5</b>	<b>438.75</b>	<b>427.75</b>	<b>(11.00)</b>

## 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. Modernize and secure county IT infrastructure by upgrading wireless networks and standardizing core technology services to support reliable, efficient, and mobile operations.
2. Strengthen strategic alignment and value delivery by managing IT work through a portfolio approach and reviewing enterprise applications for cost-effectiveness, utilization, and alignment with County goals.
3. Improve customer experience and accessibility by mapping user journeys and advancing inclusive, compliant digital services across departments.
4. Foster innovation and readiness for change by piloting AI solutions, streamlining business processes, and proactively managing emerging technology risks.
5. Build organizational capacity by investing in staff development and practices that keep pace with evolving technologies and customer expectations.

**Performance & Output Measures:**

Measure Name	Goal Value	2021	2022	2023	2024
Cybersecurity Rating	740-900	720	720	720	700
Hours of business downtime due to IT failures	N/A	8	6	20	7.6
Unique visits to Larimer.org	N/A	3.0 million	2.6 million	2.7 million	2.6 million

## Larimer County 2026 Budget

Information Technology, continued:

### 2024-2026 Budget Information:

Category	2024 Actual	2025 Revised	2026 Budget	2025 to 2026 Change
Charges for Services	\$8,380,033	\$8,775,742	\$8,555,704	(\$220,038)
Intergovernmental Revenue	\$0	\$0	\$0	\$0
Miscellaneous Revenue	\$2,355	\$0	\$0	\$0
Other Financing Sources	\$3,386,205	\$3,711,672	\$6,826,523	\$3,114,851
<b>Total Revenues</b>	<b>\$11,768,594</b>	<b>\$12,487,414</b>	<b>\$15,382,227</b>	<b>\$2,894,813</b>
Capital Outlay	\$1,476,074	\$3,181,300	\$6,281,933	\$3,100,633
Debt Service	\$2,442,468	\$0	\$0	\$0
Operating Expenditures	\$6,872,284	\$9,673,479	\$11,419,638	\$1,746,159
Other Financing Uses	\$0	\$75,000	\$0	(\$75,000)
Personnel	\$11,426,372	\$12,165,761	\$12,799,823	\$634,062
<b>Total Expenses</b>	<b>\$22,217,197</b>	<b>\$25,095,540</b>	<b>\$30,501,394</b>	<b>\$5,405,854</b>
<b>Regular FTE Positions</b>	<b>79.60</b>	<b>81.00</b>	<b>83.00</b>	<b>2.00</b>

## 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. Acquire a balanced land conservation portfolio of key parcels both in fee-title and conservation easement (CE) with regional partners and private landowners.
2. Construct well-planned, appropriate public access facilities on open space and parklands.
3. Implement planned habitat restoration projects to ensure ecological outcomes around climate, habitat, soils, etc.
4. Provide visitors with education, safety and regulation enforcement.
5. Continue providing state-mandated Aquatic Nuisance Species inspections and decontaminations for motorized watercraft.
6. Employ consistent public outreach messaging and tools.
7. Identify, purchase, train staff and do public outreach for a new permitting system.
8. Provide site visits, Noxious Weed Act compliance, integrated weed management activities on private and public lands.
9. Enhance public awareness of services and provide technical information via website, social media, publications, and partnerships.
10. Secure funding partnerships to provide weed management assistance to landowners - EDRR and Cameron Peak Fire recovery.
11. Conduct weed compliance to achieve state mandated weed compliance county-wide.

**Performance & Output Measures:**

Measure Name	Goal Value	2021	2022	2023	2024
Acres Conserved	74,000	54,163	56,664	57,131	57,663
Percent of Natural Surface Trails Maintained at a "B" Level or Greater	> 75%		93%	63%	80%
Average Pavement Condition of Natural Resources' Paved Roads and Parking Areas (PCI Scale 1-100)	75 – 85		77	82	82

**Larimer County 2026 Budget**

Natural Resources, continued:

**2024-2026 Budget Information:**

Category	2024 Actual	2025 Revised	2026 Budget	2025 to 2026 Change
Charges for Services	\$1,090,846	\$1,050,918	\$1,182,537	\$131,619
Interest Earnings	\$1,670,594	\$1,101,716	\$1,001,703	(\$100,013)
Intergovernmental Revenue	\$3,705,336	\$10,418,539	\$1,488,818	(\$8,929,721)
Licenses and Permits	\$6,047,976	\$5,959,819	\$6,135,315	\$175,496
Miscellaneous Revenue	\$82,545	\$4,487,505	\$80,000	(\$4,407,505)
Other Financing Sources	\$6,666,555	\$17,620,056	\$6,157,984	(\$11,462,072)
Taxes	\$12,908,129	\$13,456,311	\$13,325,497	(\$130,814)
<b>Total Revenues</b>	<b>\$32,171,981</b>	<b>\$54,094,864</b>	<b>\$29,371,854</b>	<b>(\$24,723,010)</b>
Capital Outlay	\$1,275,681	\$28,648,555	\$4,801,440	(\$23,847,115)
Debt Service	\$32,982	\$0	\$0	\$0
Operating Expenditures	\$5,427,598	\$8,518,412	\$7,751,450	(\$766,962)
Other Financing Uses	\$5,997,556	\$17,415,667	\$5,928,507	(\$11,487,160)
Personnel	\$8,382,190	\$8,938,503	\$8,992,967	\$54,464
<b>Total Expenses</b>	<b>\$21,116,008</b>	<b>\$63,521,137</b>	<b>\$27,474,364</b>	<b>(\$36,046,773)</b>
<b>Regular FTE Positions</b>	<b>56.50</b>	<b>58.50</b>	<b>58.50</b>	<b>0.00</b>

**Larimer County 2026 Budget**

**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, and other county transfers from one fund to another.

**2024-2026 Budget Information:**

Category	2024 Actual	2025 Revised	2026 Budget	2025 to 2026 Change
Charges for Services	\$44,679	\$0	\$0	\$0
Interest Earnings	(\$3,351,189)	(\$4,994,500)	(\$5,994,500)	(\$1,000,000)
Intergovernmental Revenue	\$9,599,446	\$3,384,000	\$2,451,100	(\$932,900)
Miscellaneous Revenue	\$9,562,756	\$9,163,000	\$9,340,000	\$177,000
Other Financing Sources	\$6,617,790	\$1,456,795	\$1,261,000	(\$195,795)
Taxes	\$161,171,660	\$164,020,000	\$175,753,000	\$11,733,000
<b>Total Revenues</b>	<b>\$183,645,142</b>	<b>\$173,029,295</b>	<b>\$182,810,600</b>	<b>\$9,781,305</b>
Operating Expenditures	\$2,691,597	\$3,843,009	\$3,103,500	(\$739,509)
Other Financing Uses	\$39,014,785	\$42,715,262	\$32,544,575	(\$10,170,687)
Personnel	\$66,700	\$377,851	\$250,000	(\$127,851)
<b>Total Expenses</b>	<b>\$41,773,082</b>	<b>\$46,936,122</b>	<b>\$35,898,075</b>	<b>(\$11,038,047)</b>

## 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. Increase the coverage of the Operations and Maintenance expenses by 5% with non-sales tax revenue in 2025-2030, and cultivate revenue enhancement with The Ranch’s current on campus partners.
2. Provide solidified plans to the community for The Ranch Master Plan phase two A.
3. Coordinate with the Extension Office on providing for 4-H services and other operations and maintenance needs for 2025, and work on a sustainable plan for 2026 and beyond.

**Performance & Output Measures:**

Measure Name	Goal Value	2021	2022	2023	2024
Percent of operating expenses covered by operating revenues	> 100%	65%	80%	76%	78%
Sponsorship revenues	N/A	\$1.9M	\$1.9M	\$3.1M	\$3.8M
Facility utilization rate: Equine	> 55%	59%	100%	30%	41%
Facility utilization rate: exhibition & meetings	> 65%	46%	84%	70%	87%
Community events	N/A	562	498	818	838

**Larimer County 2026 Budget**

The Ranch, continued:

**2024-2026 Budget Information:**

Category	2024 Actual	2025 Revised	2026 Budget	2025 to 2026 Change
Charges for Services	\$9,392,241	\$8,757,204	\$9,605,188	\$847,984
Interest Earnings	\$378,933	\$767,076	\$2,936,195	\$2,169,119
Intergovernmental Revenue	\$0	\$0	\$0	\$0
Licenses and Permits	\$24,259	\$17,500	\$30,000	\$12,500
Miscellaneous Revenue	\$2,288,186	\$2,439,000	\$41,166,300	\$38,727,300
Other Financing Sources	\$257,705	\$110,371,626	\$273,000	(\$110,098,626)
Taxes	\$14,144,674	\$14,817,964	\$14,567,379	(\$250,585)
<b>Total Revenues</b>	<b>\$26,485,998</b>	<b>\$137,170,370</b>	<b>\$68,578,062</b>	<b>(\$68,592,308)</b>
Capital Outlay	\$11,529,372	\$15,819,298	\$82,804,200	\$66,984,902
Debt Service	\$23,226	\$542,500	\$0	(\$542,500)
Operating Expenditures	\$12,220,340	\$14,963,856	\$12,996,273	(\$1,967,583)
Other Financing Uses	\$273,604	\$4,456,771	\$10,658,250	\$6,201,479
Personnel	\$3,553,800	\$4,419,435	\$5,138,435	\$719,000
<b>Total Expenses</b>	<b>\$27,600,343</b>	<b>\$40,201,860</b>	<b>\$111,597,158</b>	<b>\$71,395,298</b>
<b>Regular FTE Positions</b>	<b>27.00</b>	<b>28.00</b>	<b>31.00</b>	<b>3.00</b>

## 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 vacancies and the staff turnover rate.
4. Continue work to secure long term aggregate resources in the western half of Larimer County.

**Performance & Output Measures:**

Measure Name	Goal Value	2021	2022	2023	2024
Average road surface condition: non-paved	80-90	84	83	89	80
Average road surface condition: paved	75-85	89	88	88	90
Average accidents per snow day per million vehicle miles traveled	< 1.0	0.30	0.39	0.32	0.20

**Larimer County 2026 Budget**

Road and Bridge, continued:

**2024-2026 Budget Information:**

Category	2024 Actual	2025 Revised	2026 Budget	2025 to 2026 Change
Charges for Services	\$524,725	\$315,000	\$385,000	\$70,000
Interest Earnings	\$12,089	\$0	\$0	\$0
Intergovernmental Revenue	\$22,115,920	\$18,835,265	\$21,742,330	\$2,907,065
Licenses and Permits	\$2,118,629	\$0	\$0	\$0
Miscellaneous Revenue	\$28,524	\$3,158,000	\$900,000	(\$2,258,000)
Other Financing Sources	\$4,400,224	\$4,276,439	\$1,452,757	(\$2,823,682)
Taxes	\$16,339,619	\$16,517,620	\$16,858,992	\$341,372
<b>Total Revenues</b>	<b>\$45,539,729</b>	<b>\$43,102,324</b>	<b>\$41,339,079</b>	<b>(\$1,763,245)</b>
Capital Outlay	\$14,065,414	\$255,000	\$15,221,034	\$14,966,034
Debt Service	\$30,000	\$0	\$0	\$0
Operating Expenditures	\$18,909,525	\$36,710,110	\$23,547,564	(\$13,162,546)
Other Financing Uses	\$312,948	\$237,601	\$408,983	\$171,382
Personnel	\$8,488,567	\$9,523,539	\$9,768,666	\$245,127
<b>Total Expenses</b>	<b>\$41,806,454</b>	<b>\$46,726,250</b>	<b>\$48,946,247</b>	<b>\$2,219,997</b>
<b>Regular FTE Positions</b>	<b>81.00</b>	<b>81.00</b>	<b>81.00</b>	<b>0.00</b>

**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 provide high-quality public safety services within a constrained budget.

**Performance & Output Measures:**

Measure Name	2021	2022	2023	2024
Annual Jail Bookings	9,751	9,934	9,874	10,100
Average daily inmate population	50	483	452	477
Total calls for patrol services	33,000	58,963	62,200	61,500

**Larimer County 2026 Budget**

Office of the Sheriff, continued:

**2024-2026 Budget Information:**

Category	2024 Actual	2025 Revised	2026 Budget	2025 to 2026 Change
Charges for Services	\$2,309,753	\$2,955,085	\$2,513,302	(\$441,783)
Interest Earnings	\$410	\$0	\$0	\$0
Intergovernmental Revenue	\$8,943,826	\$10,090,004	\$7,296,113	(\$2,793,891)
Licenses and Permits	\$380,061	\$447,657	\$486,323	\$38,666
Miscellaneous Revenue	\$667,116	\$439,015	\$275,542	(\$163,473)
Other Financing Sources	\$277,288	\$6,115,889	\$0	(\$6,115,889)
Taxes	\$13,345,667	\$13,345,667	\$13,120,100	(\$225,567)
<b>Total Revenues</b>	<b>\$25,924,122</b>	<b>\$33,393,317</b>	<b>\$23,691,380</b>	<b>(\$9,701,937)</b>
Capital Outlay	\$390,429	\$15,889	\$0	(\$15,889)
Debt Service	\$47,642	\$0	\$0	\$0
Operating Expenditures	\$28,695,875	\$35,449,059	\$30,581,278	(\$4,867,781)
Other Financing Uses	\$1,154,640	\$956,420	\$160,000	(\$796,420)
Personnel	\$65,675,641	\$69,382,655	\$68,139,832	(\$1,242,823)
<b>Total Expenses</b>	<b>\$95,964,226</b>	<b>\$105,804,023</b>	<b>\$98,881,110</b>	<b>(\$6,922,913)</b>
<b>Regular FTE Positions</b>	<b>540.00</b>	<b>543.00</b>	<b>543.00</b>	<b>0.00</b>

**Solid Waste**

[The Solid Waste Department](#) operates the County’s landfill, waste-diversion programs and education related to waste management and environmental stewardship.

**Budget Goals and Priorities:**

1. **Complete and transition legacy landfill operations.**  
Close the Larimer County Landfill in 2026, including capping remaining areas, implementing post-closure systems, and completing remediation to address leachate and contaminated groundwater in compliance with CDPHE requirements.
2. **Reduce environmental impacts through remediation and methane capture.**  
Expand the Methane Gas Collection and Control System to capture gas across the full landfill footprint, improve methane destruction, and position the County for potential beneficial reuse.
3. **Advance the next generation of solid waste and diversion infrastructure.**  
Continue delivering new solid waste and diversion facilities outlined in the Solid Waste Infrastructure Master Plan through facilities already under construction. Advance design and evaluation of diversion, compost, and food waste processing capacity.

**Performance & Output Measures:**

Measure Name	Goal Value	2021	2022	2023	2024
Tons of waste entering landfill	N/A	380,000	361,000	346,000	321,000
Percent of county municipal solid waste deposited	N/A	78%	77%	75%	73%
Tons of household hazardous waste diverted from landfill	N/A	528	466	466	476
% of municipal partners’ waste recycled	28% by 2025	15%	12%	13%	13%

## Larimer County 2026 Budget

Solid Waste, continued:

### 2024-2026 Budget Information:

Category	2024 Actual	2025 Revised	2026 Budget	2025 to 2026 Change
Charges for Services	\$17,003,607	\$17,658,446	\$18,097,276	\$438,830
Interest Earnings	\$2,437,741	\$1,585,000	\$1,000,000	(\$585,000)
Licenses and Permits	\$2,615	\$1,000	\$1,000	\$0
Miscellaneous Revenue	\$49,484	\$12,470	\$50,470	\$38,000
Other Financing Sources	\$0	\$0	\$0	\$0
<b>Total Revenues</b>	<b>\$19,493,447</b>	<b>\$19,256,916</b>	<b>\$19,148,746</b>	<b>(\$108,170)</b>
Capital Outlay	\$6,310,793	\$39,000,000	\$8,000,000	(\$31,000,000)
Operating Expenditures	\$8,308,703	\$8,339,353	\$12,113,863	\$3,774,510
Other Financing Uses	\$207,575	\$0	\$0	\$0
Personnel	\$3,273,149	\$3,662,445	\$4,731,710	\$1,069,265
<b>Total Expenses</b>	<b>\$18,100,219</b>	<b>\$51,001,798</b>	<b>\$24,845,573</b>	<b>(\$26,156,225)</b>
<b>Regular FTE Positions</b>	<b>34.50</b>	<b>34.50</b>	<b>54.75</b>	<b>20.00</b>

**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.

**2024-2026 Budget Information:**

Category	2024 Actual	2025 Revised	2026 Budget	2025 to 2026 Change
Operating Expenditures	\$1,896	\$6,322	\$6,480	\$158
Personnel	\$24,207	\$26,684	\$27,297	\$613
<b>Total Expenses</b>	<b>\$26,103</b>	<b>\$33,006</b>	<b>\$33,777</b>	<b>\$771</b>
<b>Regular FTE Positions</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>0.00</b>

**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. Provides homeowners without escrow accounts, who are current on their taxes, the option to enroll in EscrowTaxes.
2. Develop a dashboard to streamline and enhance the management of county investments.
3. Upgrade the homegrown scanning solution to a Creditron scanning station in preparation for a system upgrade.
4. Partner with the Office of the Clerk and Recorder on electronic scanning of redemption certificates.

**Performance & Output Measures:**

Measure Name	Goal Value	2021	2022	2023	2024
Tax Liens Sold	N/A	1,478	1,272	647	956
Courtesy Delinquent Notices Provided to Mobile Homeowners	N/A	831	640	158	220
Public Trustee Releases of Deeds of Trust	N/A	34,705	15,472	9,058	9,700
Percent of Property Taxes Collected	N/A	99.2%	99.5%	99.71%	99.2%
Tax Payments Collected via Phone and Online	N/A	21,920	32,034	31,785	35,000

## Larimer County 2026 Budget

Office of the Treasurer & Public Trustee, continued:

### 2024-2026 Budget Information:

Category	2024 Actual	2025 Revised	2026 Budget	2025 to 2026 Change
Charges for Services	\$6,810,716	\$6,843,000	\$7,120,000	\$277,000
Interest Earnings	\$14,274,957	\$14,732,000	\$12,004,000	(\$2,728,000)
Miscellaneous Revenue	\$1,170	\$4,700	\$3,500	(\$1,200)
<b>Total Revenues</b>	<b>\$21,086,843</b>	<b>\$21,579,700</b>	<b>\$19,127,500</b>	<b>(\$2,452,200)</b>
Operating Expenditures	\$227,705	\$673,567	\$693,536	\$19,969
Other Financing Uses	\$0	\$226,795	\$0	(\$226,795)
Personnel	\$1,429,726	\$1,776,726	\$1,896,048	\$119,322
<b>Total Expenses</b>	<b>\$1,657,430</b>	<b>\$2,677,088</b>	<b>\$2,589,584</b>	<b>(\$87,504)</b>
<b>Regular FTE Positions</b>	<b>16.00</b>	<b>16.00</b>	<b>17.00</b>	<b>1.00</b>

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

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

<b>Table 16: Comparison of Revenues &amp; Expenditures by Category, 2024-2026</b> (in millions)						
<b>Revenue Category</b>	<b>2024 Actual</b>	<b>2025 Adopted Budget</b>	<b>2025 Revised Budget</b>	<b>2026 Adopted Budget</b>	<b>2025R to 2026 \$</b>	<b>2025R to 2026 %</b>
Assessments	\$0.33	\$0.30	\$0.34	\$0.31	(\$0.03)	-10%
Direct Federal	\$20.52	\$0.90	\$2.08	\$1.23	(\$0.85)	-41%
Direct State	\$33.42	\$23.23	\$30.41	\$25.07	(\$5.35)	-18%
Donations	\$0.92	\$0.11	\$5.74	\$40.15	\$34.40	599%
External Charges for Services	\$63.52	\$72.31	\$69.12	\$72.32	\$3.21	5%
Federal Shared	\$2.74	\$2.32	\$2.32	\$2.62	\$0.30	13%
Interest Earnings	\$20.51	\$10.07	\$17.53	\$13.72	(\$3.80)	-22%
Internal Charges for Services	\$66.59	\$70.07	\$71.44	\$74.34	\$2.90	4%
Licenses and Permits	\$14.29	\$11.15	\$11.44	\$12.01	\$0.57	5%
Local Government	\$8.43	\$9.67	\$14.96	\$10.12	(\$4.84)	-32%
Other Miscellaneous Revenue	\$15.72	\$19.28	\$18.75	\$12.40	(\$6.34)	-34%
Other Taxes	\$13.09	\$13.17	\$13.17	\$13.40	\$0.23	2%
Pass Through Other Grants	\$0.67	\$0.05	\$0.27	\$0.10	(\$0.17)	-63%
Pass Through State Grants	\$37.82	\$47.13	\$48.31	\$42.25	(\$6.06)	-13%
Private Grants	\$0.26	\$0.15	\$0.26	\$0.27	\$0.00	1%
Property Taxes	\$192.72	\$197.07	\$197.07	\$210.02	\$12.95	7%
Refunds of Expenditures	\$1.71	\$1.55	\$4.55	\$4.01	(\$0.54)	-12%
Sale of Capital Outlay Assets	\$2.34	\$1.15	\$1.15	\$1.14	(\$0.00)	-0%
Sales and Use Tax	\$75.97	\$79.72	\$79.72	\$102.90	\$23.18	29%
State Shared	\$20.16	\$11.44	\$14.38	\$11.86	(\$2.51)	-17%
Transfer from County Funds	\$66.62	\$66.17	\$91.56	\$58.34	(\$33.21)	-36%
Use of Fund Balance	(\$18.89)	\$63.18	\$89.36	\$61.78	(\$27.58)	-31%
<b>TOTAL GROSS REVENUES</b>	<b>\$639.47</b>	<b>\$700.20</b>	<b>\$783.92</b>	<b>\$770.37</b>	<b>(\$13.55)</b>	<b>-2%</b>
<b>Expenditure Category</b>	<b>2024 Actual</b>	<b>2025 Adopted Budget</b>	<b>2025 Revised Budget</b>	<b>2026 Adopted Budget</b>	<b>2025R to 2026 \$</b>	<b>2025R to 2026 %</b>
Capital Outlay	\$65.93	\$86.59	\$117.06	\$143.71	\$26.66	23%
Debt Service	\$11.62	\$6.53	\$11.55	\$16.95	\$5.41	47%
Operating Expenditures	\$251.97	\$286.72	\$301.58	\$292.03	(\$9.56)	-3%
Other Financing Uses	\$66.62	\$65.81	\$92.01	\$51.41	(\$40.60)	-44%
Personnel	\$243.33	\$254.56	\$261.73	\$266.26	\$4.54	2%
<b>TOTAL GROSS EXPENDITURES</b>	<b>\$639.47</b>	<b>\$700.20</b>	<b>\$783.92</b>	<b>\$770.37</b>	<b>(\$13.55)</b>	<b>-2%</b>

Larimer County 2026 Budget

Table 17: Comparison of Expenditures by Fund & Fund Type, 2024-2026 (in millions)						
Fund	2024 Actual	2025 Adopted Budget	2025 Revised Budget	2026 Adopted Budget	2025R to 2026 \$	2025R to 2026 %
<b>GENERAL FUND</b>	\$1.80	\$1.54	\$1.54	\$0.00	(\$1.54)	(100.00%)
Disaster Response	\$24.30	\$18.69	\$32.23	\$3.06	(\$29.18)	(90.52%)
General Fund	\$224.97	\$237.22	\$246.23	\$233.75	(\$12.48)	(5.07%)
<b>SPECIAL REVENUE FUNDS</b>						
Behavioral Health	\$28.70	\$37.23	\$31.41	\$31.74	\$0.33	1.05%
Building Inspection	\$3.58	\$3.43	\$3.61	\$3.66	\$0.05	1.27%
Community Justice Alternatives	\$15.28	\$15.71	\$16.94	\$17.45	\$0.51	2.99%
Conservation Trust Fund	\$0.98	\$1.54	\$1.61	\$3.12	\$1.51	94.04%
Developmental Disabilities	\$6.48	\$6.46	\$6.46	\$6.89	\$0.43	6.58%
Drainage Districts	\$0.25	\$0.09	\$0.09	\$0.09	\$0.00	2.27%
Early Childhood	\$0.00	\$0.00	\$0.00	\$18.51	\$18.51	-
Economic and Workforce Development	\$9.74	\$8.32	\$10.14	\$8.05	(\$2.09)	(20.57%)
Health and Environment	\$12.68	\$12.42	\$12.94	\$13.16	\$0.22	1.71%
Human Services	\$60.96	\$63.33	\$63.33	\$64.61	\$1.28	2.01%
Improvement Districts	\$2.42	\$5.94	\$4.80	\$3.34	(\$1.46)	(30.43%)
Open Lands	\$11.72	\$13.27	\$49.32	\$13.26	(\$36.06)	(73.12%)
Parks	\$6.85	\$9.47	\$10.35	\$9.33	(\$1.02)	(9.86%)
Pest Control	\$1.57	\$1.65	\$2.25	\$1.77	(\$0.48)	(21.16%)
Public Trustee	\$0.17	\$0.26	\$0.49	\$0.33	(\$0.16)	(32.16%)
Road and Bridge	\$41.81	\$46.71	\$46.71	\$48.93	\$2.22	4.74%
Sales Tax	\$12.35	\$19.05	\$19.05	\$12.97	(\$6.08)	(31.89%)
Section 125	\$0.03	\$0.03	\$0.03	\$0.03	(\$0.00)	(4.26%)
The Ranch	\$27.58	\$27.93	\$40.20	\$111.60	\$71.40	177.59%
Transportation Expansion	\$4.40	\$0.83	\$1.13	\$1.47	\$0.33	29.54%
West Vine Stormwater Basin	\$0.01	\$0.01	\$0.01	\$0.01	(\$0.00)	(9.35%)
<b>Debt Service Funds</b>						
Assessment Debt(a)	\$0.35	\$0.32	\$0.43	\$0.32	(\$0.11)	(25.11%)
Jail COPs	\$5.93	\$5.93	\$5.93	\$5.93	\$0.00	0.05%
Ranch 2026 COPs	\$0.00	\$0.00	\$4.37	\$10.48	\$6.12	140.07%
<b>Capital Projects Funds</b>						
Facilities Capital Projects	\$22.24	\$29.29	\$20.95	\$12.10	(\$8.85)	(42.23%)
Improvement District Construction	\$0.02	\$0.12	\$0.23	\$0.26	\$0.03	13.54%
Information Technology Capital	\$3.37	\$5.80	\$5.13	\$10.26	\$5.13	100.12%
Replacement Fund	\$1.94	\$1.27	\$1.42	\$2.24	\$0.82	57.83%
<b>Enterprise</b>						
Solid Waste	\$18.10	\$41.50	\$51.00	\$24.85	(\$26.16)	(51.28%)
<b>Internal Service</b>						
Employee Benefits	\$40.14	\$38.70	\$42.95	\$43.42	\$0.47	1.10%
Facilities	\$18.39	\$14.49	\$16.11	\$13.91	(\$2.20)	(13.67%)
Fleet Services	\$16.16	\$17.22	\$18.80	\$24.72	\$5.92	31.48%
Information Technology	\$6.90	\$6.98	\$7.02	\$7.09	\$0.07	1.06%
Risk Management	\$7.05	\$7.19	\$8.39	\$7.40	(\$0.99)	(11.78%)
Unemployment	\$0.27	\$0.26	\$0.32	\$0.26	(\$0.06)	(19.05%)
<b>Grand Total</b>	<b>\$639.47</b>	<b>\$700.20</b>	<b>\$783.92</b>	<b>\$770.37</b>	<b>(\$13.55)</b>	<b>(1.73%)</b>

Larimer County 2026 Budget

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

Major Funds						
	General Fund (a)			Human Services Fund		
Source of Funds	2024 Actual	2025 Revised	2026 Budget	2024 Actual	2025 Revised	2026 Budget
Assessments	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Charges for Services	\$22.9	\$21.9	\$22.5	\$0.0	\$0.0	\$0.0
Interest Earnings	\$10.9	\$9.7	\$6.0	\$0.0	\$0.0	\$0.0
Intergovernmental Revenue	\$38.3	\$21.2	\$11.3	\$46.0	\$49.1	\$48.2
Licenses and Permits	\$0.6	\$0.6	\$0.6	\$0.0	\$0.0	\$0.0
Miscellaneous Revenue	\$10.7	\$9.9	\$10.0	\$2.9	\$1.3	\$1.8
Other Financing Sources	\$17.1	\$13.3	\$0.2	\$0.2	\$0.0	\$1.0
Taxes	\$174.5	\$177.4	\$188.9	\$12.1	\$12.9	\$13.4
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$274.9</b>	<b>\$254.1</b>	<b>\$239.5</b>	<b>\$61.1</b>	<b>\$63.3</b>	<b>\$64.5</b>
Use of Funds	2024 Actual	2025 Revised	2026 Budget	2024 Actual	2025 Revised	2026 Budget
Capital Outlay	\$1.4	\$0.0	\$0.1	\$0.0	\$0.0	\$0.0
Debt Service	\$1.8	\$0.1	\$0.0	\$0.1	\$0.0	\$0.0
Operating Expenditures	\$57.9	\$72.7	\$55.3	\$18.6	\$17.8	\$19.9
Other Financing Uses	\$52.7	\$60.7	\$32.7	\$0.0	\$0.0	\$0.0
Personnel	\$137.3	\$146.5	\$148.7	\$42.2	\$45.5	\$44.8
<b>TOTAL FINANCIAL USES</b>	<b>\$251.1</b>	<b>\$280.0</b>	<b>\$236.8</b>	<b>\$61.0</b>	<b>\$63.3</b>	<b>\$64.6</b>
Net Increase/(Decrease) in Fund Balance	\$23.8	(\$25.9)	\$2.7	\$0.2	\$0.0	(\$0.1)
Beginning Fund Balance	\$106.8	\$130.6	\$104.7	\$12.3	\$12.4	\$12.4
Ending Fund Balance	\$130.6	\$104.7	\$107.4	\$12.4	\$12.4	\$12.3

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

Larimer County 2026 Budget

Major Funds						
	Road and Bridge Fund (b)			Natural Resources Fund		
Source of Funds	2024 Actual	2025 Revised	2026 Budget	2024 Actual	2025 Revised	2026 Budget
Assessments	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Charges for Services	\$0.5	\$0.3	\$0.4	\$0.2	\$0.2	\$0.2
Interest Earnings	\$0.3	\$0.1	\$0.1	\$1.4	\$0.9	\$0.9
Intergovernmental Revenue	\$22.1	\$18.8	\$21.7	\$1.8	\$8.2	\$0.2
Licenses and Permits	\$3.1	\$0.9	\$1.0	\$1.5	\$1.6	\$1.6
Miscellaneous Revenue	\$0.1	\$3.2	\$0.9	\$0.0	\$4.4	\$0.0
Other Financing Sources	\$4.4	\$4.3	\$1.5	\$4.8	\$14.4	\$2.9
Taxes	\$16.3	\$16.5	\$16.9	\$11.8	\$12.4	\$12.2
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$46.8</b>	<b>\$44.1</b>	<b>\$42.4</b>	<b>\$21.6</b>	<b>\$42.2</b>	<b>\$18.0</b>
Use of Funds	2024 Actual	2025 Revised	2026 Budget	2024 Actual	2025 Revised	2026 Budget
Capital Outlay	\$14.1	\$0.3	\$15.2	\$0.9	\$26.6	\$4.6
Debt Service	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Operating Expenditures	\$18.9	\$36.7	\$23.5	\$3.8	\$5.8	\$3.9
Other Financing Uses	\$4.7	\$1.4	\$1.9	\$5.0	\$14.8	\$2.8
Personnel	\$8.5	\$9.5	\$9.8	\$2.1	\$2.0	\$2.0
<b>TOTAL FINANCIAL USES</b>	<b>\$46.2</b>	<b>\$47.8</b>	<b>\$50.4</b>	<b>\$11.7</b>	<b>\$49.3</b>	<b>\$13.3</b>
Net Increase/(Decrease) in Fund Balance	\$0.6	(\$3.8)	(\$8.0)	\$9.8	(\$7.1)	\$4.7
Beginning Fund Balance	\$30.9	\$31.5	\$27.7	\$29.4	\$39.3	\$32.1
Ending Fund Balance	\$31.5	\$27.7	\$19.8	\$39.3	\$32.1	\$36.8

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

**Larimer County 2026 Budget**

<b>Minor Funds</b>						
	<b>Governmental &amp; Internal Service</b>			<b>Enterprise - Solid Waste</b>		
<b>Source of Funds</b>	<b>2024 Actual</b>	<b>2025 Revised</b>	<b>2026 Budget</b>	<b>2024 Actual</b>	<b>2025 Revised</b>	<b>2026 Budget</b>
Assessments	\$0.3	\$0.3	\$0.3	\$0.0	\$0.0	\$0.0
Charges for Services	\$89.5	\$100.5	\$105.5	\$17.0	\$17.7	\$18.1
Interest Earnings	\$5.5	\$5.2	\$5.7	\$2.4	\$1.6	\$1.0
Intergovernmental Revenue	\$15.6	\$15.3	\$11.7	\$0.0	\$0.0	\$0.0
Licenses and Permits	\$9.1	\$8.3	\$8.8	\$0.0	\$0.0	\$0.0
Miscellaneous Revenue	\$4.9	\$10.5	\$44.1	\$0.0	\$0.0	\$0.1
Other Financing Sources	\$42.5	\$170.6	\$53.9	\$0.0	\$0.0	\$0.0
Taxes	\$67.0	\$70.7	\$95.0	\$0.0	\$0.0	\$0.0
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$234.5</b>	<b>\$381.6</b>	<b>\$325.1</b>	<b>\$19.5</b>	<b>\$19.3</b>	<b>\$19.1</b>
<b>Use of Funds</b>	<b>2024 Actual</b>	<b>2025 Revised</b>	<b>2026 Budget</b>	<b>2024 Actual</b>	<b>2025 Revised</b>	<b>2026 Budget</b>
Capital Outlay	\$43.3	\$51.2	\$115.8	\$6.3	\$39.0	\$8.0
Debt Service	\$9.7	\$11.5	\$17.0	\$0.0	\$0.0	\$0.0
Operating Expenditures	\$144.4	\$160.2	\$177.4	\$8.3	\$8.3	\$12.1
Other Financing Uses	\$4.0	\$15.1	\$14.1	\$0.2	\$0.0	\$0.0
Personnel	\$50.0	\$54.5	\$56.3	\$3.3	\$3.7	\$4.7
<b>TOTAL FINANCIAL USES</b>	<b>\$251.4</b>	<b>\$292.4</b>	<b>\$380.5</b>	<b>\$18.1</b>	<b>\$51.0</b>	<b>\$24.8</b>
Net Increase/(Decrease) in Fund Balance	(\$16.9)	\$89.2	(\$55.5)	\$1.4	(\$31.7)	(\$5.7)
Beginning Fund Balance	\$145.8	\$128.7	\$217.7	\$59.2	\$60.6	\$28.8
Ending Fund Balance	\$128.8	\$217.9	\$162.2	\$60.6	\$28.8	\$23.1

## Department & Fund Structure

### Overview

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

Table 18: Elected Office / Department Fund Matrix	Fund Type					
	General	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service
<b>Assessor</b>	X					
<b>Clerk &amp; Recorder</b>						
Administration & Support	X					
Recording	X					
Motor Vehicle	X					
Elections	X					
Board of Equalization	X					
<b>Community Planning, Infrastructure &amp; Resources</b>						
Code Compliance & Building		X				
Development Planning	X					
Engineering	X					
Natural Resources		X				
Pest District		X				
Road & Bridge		X		X		
Ranch		X				
Solid Waste					X	
<b>County Manager</b>						
Commissioners & County Mgr	X			X		
County Attorney	X					
Facilities Management				X		X
Fleet Services				X		X
Human Resources	X					X
<b>Coroner</b>	X					
<b>Community Justice Alternatives</b>						
Alternative Sentencing	X					
Community Corrections		X				
Community Justice Administration	X					
<b>District Attorney</b>	X					
<b>Financial Services</b>						
Accounting & Reporting	X		X			
Purchasing	X					
Risk Management	X					X
Sales Tax Collection & Dist.		X				
<b>Human and Economic Health</b>						
Behavioral Health		X				
CSU Extension	X					
Health and Environment		X				
Human and Economic Health Admin	X					
Human Services		X				
Economic and Workforce Development		X				
<b>Information Technology</b>	X			X		X
<b>Sheriff</b>	X					
<b>Surveyor</b>	X					
<b>Treasurer and Public Trustee</b>	X	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 43 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 2026 Adopted Budget includes appropriations for 34 funds, many of which include multiple sub-funds. As required by statute, each individual fund must balance - that is, total expenditures cannot exceed the combined total of current revenues anticipated to be collected plus the amount of available and unrestricted fund balance - and each must be separately monitored to ensure that actual expenditures do not exceed approved appropriations. The County budget is adopted at the division level each year by the Board of County Commissioners.

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

- The Disaster Response Fund, which accounts for expenditures and reimbursement revenues related to floods, wildland fires, and the COVID-19 pandemic.
- The Disaster Contingency Fund, which acts as a distinct reserve for disasters, including some mitigation work.

### **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 special assessments, and transfers from the General Fund. Larimer County's Debt Service Funds include:

- Assessment Debt
- 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:

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

#### 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:

- Sales Tax
- Open Lands
- Parks
- Weed District (Pest Control)
- Conservation Trust Fund
- The Ranch
- Building Inspection
- Public Trustee
- Road and Bridge
- Transportation Expansion
- Human Services
- Behavioral Health
- Developmental Disabilities
- Early Childhood Services
- Economic and Workforce Development
- Community Justice Alternatives
- Health & Environment
- West Vine Stormwater Basin
- Drainage Districts
- Improvement District

**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
- Facilities Management
- Fleet Services
- Employee Benefits
- Risk Management
- Unemployment Compensation

**Fiduciary and Custodial Funds:** Custodial funds account for assets held by the County in a fiduciary capacity for individuals, private organizations and/or other governments.

Checking Account Funds: The Detention Inmate checking account is used for monies held for inmates during their incarceration period. 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 Opioid Council Fund accounts for monies to be spent for purposes authorized by the Larimer Opioid Abatement Council (Larimer Council) and approved by the Colorado Opioid Abatement Council. Multiple governmental entities are part of the Larimer Council, and Larimer County acts as a fiscal agent of the funds.

The Natural Resources Fiscal Sponsorship Fund accounts for monies to be spent toward conservation efforts as authorized by a coalition of governmental entities, referred to as NOCO Places 2050. Several governmental entities are part of the Coalition, and Larimer County acts as a fiscal agent of the funds.

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

The Public Trustee Fund accounts for assets held in connection with the execution of foreclosure transactions and in contracts for deed to real property.

## 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:

### A. Budget Development Policies

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:

#### 1. Policies for Budget Development

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

- a) 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.
  - b) 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.
  - c) 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.
  - d) 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.
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.
  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:
    - a) Provide a financial plan and description of the services to be delivered during the budget year.

- b) Give priority to those activities that support the BOCC priorities and strategic initiatives.
  - c) Maintain employee compensation and benefits at the stated organizational goal that is specified in Human Resources policies 331.5 and 331.6 (reference F).
  - d) Provide for the reasonable and timely replacement of equipment and assets (reference H).
  - e) Ensure that the policy on indirect costs (reference B) is followed and budgeted in accordance with that policy.
  - f) Identify all funding requests by spending agencies, including those that could not be included in the Proposed Budget.
  - g) 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. 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.
- a) Purpose or mission of the program and services provided by the program
  - b) Outcomes or results and beneficiaries of the program
  - c) Staffing Requirements of the program
  - d) Costs of the program and how the program is financed
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.

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

- 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 H and I).
- 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 H and I).
- 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.

**C. Policies for Budgeting for Revenue**

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.
2. Larimer County will follow a policy of collecting all due and payable revenues.
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. 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.
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.
6. Property tax revenue shall be budgeted at a level equal to forecasted “net” collections which includes consideration for delinquencies and non-payment.
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.
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).

#### **D. Policies for Budgeting for Staffing Levels & Compensation Costs**

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.
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.
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. 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.

## **E. Policies for Budgeting Fund Balance and Reserves**

### **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:

- a) 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.
- b) Designated, defined in Section 1 – Definitions. Within this category of Fund Balance, the Chart of Accounts must include accounts for the following specific uses:
  - 1) Working Capital – funds set aside to meet cash flow requirements
    - i. 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).
    - ii. 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.
    - iii. 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.
    - iv. The following funds shall be exempt from the 10% Working Capital Ratio requirements:
      1. All Local, Special and General Improvement Districts
      2. All funds designed for construction projects or other capital reserves
      3. All debt service funds
      4. All sales tax funds
- c) Capital Outlay and Projects – funds set aside for future capital expenditure.
- d) Future Programs/Services – funds set aside for future expenditures for programs and services.

e) Undesignated, as defined in Section 1 – Definitions.

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.

**F. 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.

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:
  - a) That the Proposed budget is open for inspection at a designated place.
  - b) The time and place of any public hearings to hear comment on the Proposed budget.
  - c) That the budget will be considered for adoption on a specified location, time and date.
  - d) That any elector may inspect the budget and file or register objections at any time prior to the final adoption of the budget.
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.
3. The BOCC shall schedule and hold public hearing(s) to gather public and stakeholder comments on the Proposed balanced budget.
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.

**G. 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:

1. 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.
2. 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.
3. 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.
4. 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.

#### **H. 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.

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.
  - a) 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.
    - 1) General Fund: To account for all financial resources except those required to be accounted for in another fund.
    - 2) 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.
    - 3) 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).
    - 4) Debt Service Funds: To account for the accumulation of resources for and the payment of, general long-term debt principal and interest (reference D).
  - b) Proprietary Funds: Larimer County maintains two different types of proprietary funds.
    - 1) Enterprise Funds: 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.
    - 2) Fiduciary Funds: Used to account for resources held for the benefit of parties outside the Larimer County government.
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.

#### **I. Level of Budgetary Control**

The measurement of budget performance and legal spending limits shall be established as follows:

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.
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.
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. 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.
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.
6. All appropriations lapse at fiscal year-end.

#### **J. 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.

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.
2. Fund Balance: Fund Balance is generally depleted in accordance with fund balance reporting for governmental funds policy.

#### **K. 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.

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.
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.
3. Amendments that do not require additional, increased, or new General Fund financial commitments may be approved as follows:
  - a) The Budget Director is authorized to approve modifications to the current budget for the following purposes:
    - 1) Transfer budgeted amounts within an Object Classification for a spending agency.
    - 2) Adjust beginning fund balances to audited amounts.
    - 3) Adjust the budget of the Public Trustees Office as directed by that office.
    - 4) Adjust the budget for increased revenues that are not to be expended in the current year.
    - 5) Adjust the budget for revenue and/or expenditures previously approved by the County Manager or BOCC.
    - 6) Carryover and re-appropriate funds remaining from an uncompleted project previously approved for a spending agency and budgeted in the prior year.
    - 7) Increases expenditures that are financed by use of fund balances in funds other than the General Fund.
  - b) The County Manager is authorized to approve modifications to the current budget for the following purposes:
    - 1) 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.
    - 2) 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.

- 3) Move budgeted amounts between any of the Object Classification classifications for a spending agency.
  - 4) Transfer budgeted funds between spending agencies.
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:
    - a) 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.
    - b) 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.
    - c) 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.
  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.

**L. 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.

**M. Management of Annual Budget/Responsibility for Avoiding Deficit**

Each spending agency shall manage their operations to avoid:

1. An expenditure deficit, defined as spending more funds during the budget year than the total expenditure budget for that agency.
2. 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 \(320.21\)](#).

**I. PURPOSES AND USES OF DEBT**

The County may use long-term debt to construct or acquire capital assets. Debt will not be used for operating expenditures. Issuing debt is appropriate in the following circumstances:

- A.** The acquired or constructed asset will benefit future users.
- B.** Available fund balances or other revenue sources, such as grants, are not adequate to purchase or construct the asset outright.

C. Using a pay-as-you-go approach would result in unreasonable delays in providing essential or voter-approved services.

D. Total County debt will not constitute an unreasonable burden on residents and taxpayers.

**II. TYPES OF DEBT**

State statute governs the County’s ability to issue debt. The following chart shows the types of debt Colorado Counties typically issue, the revenue pledge associated with each, types of projects typically financed, required approvals, and references to the applicable state statutes. Colorado Constitution Article XI, §1 and 2 prohibits the County from pledging its credit or assuming responsibility for the debt of any individual or any private or public entity.

<b>Debt Type</b>	<b>Revenue Pledge</b>	<b>Type of Project</b>	<b>Type of Approval</b>	<b>Limitations</b>	<b>State Statute Reference</b>
<b>Debt Supported by County Resources</b>					
General Obligation	Full faith & credit of County	Any project	All Larimer County voters	Not above 3% of actual value of taxable property and 20 year term	30-26-301.3 30-26-302
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 the 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 the amount of debt	
<b>Conduit Debt issued on behalf of other entities</b>					
Library District gen. obligation 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 the 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 issued on behalf of a district within the County					
Improvement District Debt	Property assessments or mil.	Infrastructure construction or improvements within the district	All voters in the district		30-20-601

### III. DEBT CAPACITY

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

#### A. County-Wide Debt Capacity

Measure	Target
General Obligation debt issued is less than legal limit.	Not more than 3% of the actual value of taxable property
Minimum Fund balance for impacted fund (s)	Unassigned fund balance is greater than or equal to 10% of expenditures + net transfers.
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
Impact on Debt rating (s)	No change in rating

#### B. Revenue Bonds and Other Self-Supported Debt Capacity

1. 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.
2. 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 debt issuance. This requirement may be waived administratively, particularly if there is an adequate track record for the revenue source.
3. Operating costs should be based on reasonable, conservative estimates that include annual cost increases. Personnel costs should be estimated with a minimum of a 10% annual increase.

Operating and capital perpetuation reserves should be included in the financial model.

#### 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 \$102.8 billion. This limit is approximately \$3.08 billion. The County has no debt against this limit.

#### Outstanding debt obligations

Repayment costs for the following outstanding debt obligations are included in the adopted budget (excludes long term leases defined as debt under GASB87):

<b>Obligation Type and purpose</b>	<b>Funds</b>	<b>2026 Principal &amp; Interest</b>	<b>Maturity Date</b>
Certificates of Participation for Construction of a Jail Improvement Project	405 – Jail C.O.P.s Debt Service	\$5,930,750	12/15/2034
Improvement District and Special Assessment Debt for multiple districts	400 Series LCID Funds & 295 Improvement Districts	\$516,197	Various
Certificates of Participation for Ranch Master Plan	410 – Ranch Debt	\$11,036,275	12/1/2039

**2026 Anticipated Debt**

As of the passage of the 2026 Adopted Budget, no additional debt issuances are anticipated.

## **Section C – Capital Plan and Projects**

## 2026-2030 Capital Improvement Plan

### Overview

The Larimer County Capital Improvement Plan (CIP) is a five-year plan outlining the estimated resources needed to manage, improve, and acquire the county’s capital assets. It includes the capital projects budget for the upcoming year (2026) and planned expenditures for the following four years (2027-2030). 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 and the renovation of office spaces or other structures. Examples include the fleet replacement plan, IT hardware and software replacement, election equipment, building component plans, office suite renovations, road resurfacing, and other capital updates.
- **Capital Expansion:** This category covers the construction of new facilities, renovations that add significant usable space or new functions, road or bridge reconstruction to add capacity, new fleet equipment acquisitions (outside of the replacement plan), improvements to rental properties, and lease-purchase arrangements.
- **Land and Real Asset Acquisitions:** This includes acquiring land that is not part of a capital expansion project, permanent easements, or water rights acquisitions.
- **Capital Studies:** This includes major studies such as new or replacement master plans or other studies that significantly impact future capital spending.
- **Disaster Projects:** Projects required in response to federally, state-, or locally declared disasters that could not be anticipated and vary from year to year.

### Financial Summary

The five-year CIP is funded through multiple revenue sources, with a breakdown of funding by major category provided below (in millions).

Table 19: Capital Funding Sources					
	2026 Budget	2027 Plan	2028 Plan	2029 Plan	2030 Plan
Grants and Intergovernmental	\$8.38	\$0.07	\$0.19	\$0.16	\$0.73
Other	\$0.02	\$0.02	\$0.02	\$0.02	\$0.02
Taxes	\$12.19	\$7.63	\$8.26	\$11.36	\$10.33
User Fees	\$1.52	\$1.30	\$0.73	\$3.08	\$0.06
Use of Fund Balance	\$116.17	\$44.69	\$58.78	\$20.23	\$15.28
<b>TOTAL Revenues</b>	<b>\$138.29</b>	<b>\$53.70</b>	<b>\$67.99</b>	<b>\$34.86</b>	<b>\$26.42</b>

**Capital Project Plan by Category**

The five-year CIP includes \$227 million in projects from 2026-2030. A breakdown of projects summarized by category is provided below (in millions):

<b>Table 20: Capital Expenditures</b>					
	<b>2026 Budget</b>	<b>2027 Plan</b>	<b>2028 Plan</b>	<b>2029 Plan</b>	<b>2030 Plan</b>
<b>Capital Renewal</b>	<b>\$118.55</b>	<b>\$48.80</b>	<b>\$64.30</b>	<b>\$17.53</b>	<b>\$22.57</b>
Equipment Replacement	\$2.24	\$1.82	\$1.71	\$1.21	\$1.47
Facilities	\$0.99	\$1.86	\$1.96	\$1.96	\$1.96
Accessibility Improvements	\$0.10	\$0.10	\$0.15	\$0.15	\$0.15
Fleet	\$14.44	\$6.01	\$10.80	\$6.12	\$6.60
Information Technology	\$10.20	\$6.31	\$4.77	\$4.81	\$5.03
Natural Resources	\$4.23	\$0.45	\$0.91	\$0.75	\$4.80
Road and Bridge	\$0.97	\$0.49	\$0.51	\$0.54	\$0.56
Solid Waste	\$8.00	\$4.00	-	-	-
The Ranch	\$77.38	\$27.77	\$43.48	\$2.00	\$2.00
<b>Capital Expansion</b>	<b>\$36.88</b>	<b>\$9.51</b>	<b>\$5.51</b>	<b>\$27.74</b>	<b>\$1.85</b>
Facilities	\$12.03	-	-	-	-
Natural Resources	\$5.23	\$0.10	\$0.70	\$6.65	\$1.30
Road and Bridge	\$19.62	\$9.41	\$4.81	\$16.09	\$0.55
Solid Waste	-	-	-	\$5.00	-
<b>Land and Real Asset Acquisitions</b>	<b>\$2.14</b>	<b>\$2.36</b>	<b>\$1.37</b>	<b>\$2.02</b>	<b>\$2.00</b>
Natural Resources	\$2.14	\$2.36	\$1.37	\$2.02	\$2.00
<b>Capital Study</b>	<b>\$0.24</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Natural Resources	\$0.24	-	-	-	-
<b>GRAND TOTAL</b>	<b>\$157.81</b>	<b>\$60.67</b>	<b>\$71.19</b>	<b>\$47.29</b>	<b>\$26.42</b>

**Note: Totals may not add due to rounding**

**Future Projects**

The tables below list include planned projects in the 5-Year CIP that do not have anything budgeted in 2026 (in millions). More detailed descriptions of these capital projects will be shown in their respective budget narratives in future years.

<b>Table 21: Future Capital Projects</b>				
	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>
<b>Capital Renewal</b>	<b>\$2.25</b>	<b>\$2.50</b>	<b>\$2.30</b>	<b>\$5.60</b>
<b>Natural Resources</b>				
Boxelder Regional Trail	\$0.00	\$0.10	\$0.30	\$3.60
Devil's Backbone Water Tap (Grazing Infrastructure)	\$0.15	\$0.00	\$0.00	\$0.00
Long View Habitat Restoration	\$0.10	\$0.40	\$0.00	\$0.00
<b>The Ranch</b>				
The Ranch Capital Needs	\$2.00	\$2.00	\$2.00	\$2.00
<b>Capital Expansion</b>	<b>\$0.25</b>	<b>\$0.96</b>	<b>\$24.19</b>	<b>\$1.30</b>
<b>Natural Resources</b>				
Heaven's Door	\$0.10	\$0.70	\$6.65	\$0.00
Red-Tail Ridge	\$0.00	\$0.00	\$0.00	\$0.10
CHOS - S Carter t-head/lot	\$0.00	\$0.00	\$0.00	\$1.20
<b>Road and Bridge</b>				
County Road 70 & County Road 15 Intersection Improvements	\$0.15	\$0.26	\$5.02	\$0.00
County Road 9 Improvements from County Road 52 to County Road 58	\$0.00	\$0.00	\$7.52	\$0.00
<b>Solid Waste</b>				
Cell Development	\$0.00	\$0.00	\$5.00	\$0.00

## 2026 Capital Projects Budget

### Overview

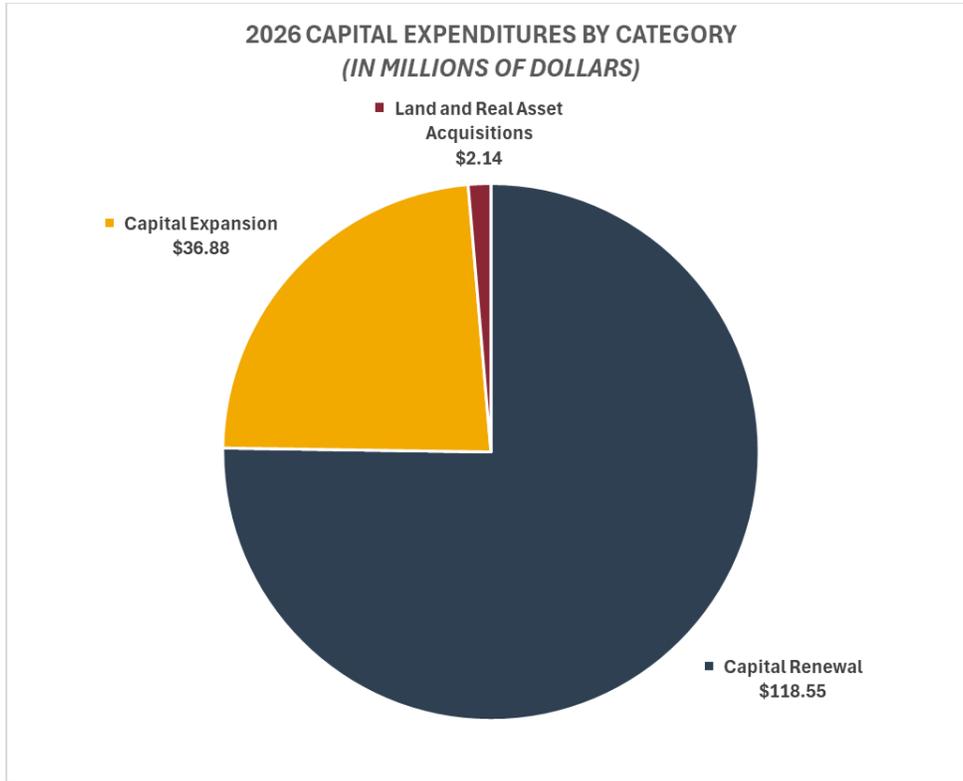
The 2026 Capital Projects Budget includes projects that are identified as part of a five-year Capital Improvements Plan. The goal of this plan is to identify emerging capital asset needs and allocate funding so that these needs can be addressed in a cost-effective manner.

### 2026 County Capital Budget Summary

The 2026 Capital Projects Budget shows approximately \$158 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. 2026 capital expenditures by service category are shown below:

<b>Table 22: Capital Projects Summary</b>	
<b>Service Category &amp; Department</b>	<b>2026 Capital Expenditures</b>
<b>Support Services</b>	
Facilities	\$13,019,093
Financial Services/Risk	\$100,000
Fleet	\$14,438,469
Information Technology	\$10,203,770
<b>Support Services Total</b>	<b>\$37,761,332</b>
<b>Community Planning, Infrastructure, &amp; Resources</b>	
Natural Resources	\$11,839,730
Road and Bridge	\$20,591,832
Solid Waste	\$8,000,000
The Ranch	\$77,377,200
<b>Community Planning, Infrastructure, &amp; Resources Total</b>	<b>\$117,808,762</b>
<b>Equipment Replacement Plan</b>	
Equipment Replacement Plan	\$2,244,634
<b>Equipment Replacement Plan Total</b>	<b>\$2,244,634</b>
<b>TOTAL - ALL CAPITAL PROJECTS</b>	<b>\$157,814,728</b>

A breakdown of 2026 capital projects funding by category is as follows:



**Estimated Operating Budget Impacts**

The 2026 Capital Projects Budget and five-year Capital Improvement Plan (CIP) will have significant long-term impacts on Larimer County's operating budget due to several key capital projects:

Land Acquisitions: The acquisition and preservation of land by Natural Resources, funded through the open space sales tax, will introduce new costs related to habitat restoration, visitor access, and ongoing maintenance. These are typically detailed in parks and open space master plans.

The Ranch Master Plan: Facility investments made as part of The Ranch's Master Plan aim to create a self-sustaining events complex by the time the dedicated sales tax sunsets in 2039. Anticipated operational revenue generation from events will eventually be structured to cover operating costs. These costs will be reflected in future operating budgets within The Ranch special revenue fund.

North Landfill and Central Transfer Station: The Solid Waste Department is overseeing the development of new landfill facilities near Wellington and a new transfer station as part of the closure of the existing landfill on Taft Hill Rd. The scale and scope of these projects will dictate long-term budgetary needs, both in terms of operational expenditures and the expected revenues needed to sustain them. An additional 20 positions as well as significant capital outlay for vehicles will be added to the budget because of these projects.

Emergency Services Building: The capital project will conclude in 2026 and, due to its larger footprint than the existing space, will contribute to a need for additional funding for utilities and building maintenance.

# **Capital Expansion Projects**

# Larimer County Five-Year Capital Improvement Plan

## Capital Expansion

### Department/Office

Facilities

### Fund – GL Key

512 - Capital Expenditures: FM620 - Facilities Capital

### Capital Project:

CP000214 - Emergency Services Building

### Description:

The current Emergency Services building is over 50 years old and the staffing and equipment have outgrown the available space. Emergency Services responds to several hundred incidents per year as well as major natural disaster events. With over 70% of the calls occurring in the Poudre River corridor, this location is well suited to fast response times. An alternative to build a new Emergency Services facility at the existing site was explored. Due to the flood plain, the existing site would have to be significantly raised, FEMA flood maps revised along with significant wait times before a new facility could be built. Those costs and time constraints overwhelmingly supported the decision to buy new property to build this new facility. By enhancing the facility and expanding its capabilities, the County can ensure that it continues to meet the critical needs of wildfire management and Search and Rescue operations, resulting in reduced risks and enhancing overall community safety.

Object Type	Cost Center	Object	2026	2027	2028	2029	2030
Revenues	512-FM620-FM158 - Facilities Capital - Emergency Services	41618 - CO- Energy Office	158,250	-	-	-	-
		45499 - Misc Revenue	-	1,399,735	-	-	-
<b>Revenues Total</b>			<b>158,250</b>	<b>1,399,735</b>	-	-	-
Expenses	512-FM620-FM158 - Facilities Capital - Emergency Services	55801 - Buildings Capital	12,034,043	-	-	-	-
<b>Expenses Total</b>			<b>12,034,043</b>	-	-	-	-

# Larimer County Five-Year Capital Improvement Plan

## Capital Expansion

### Department/Office

Natural Resources

### Fund – GL Key

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

### Capital Project:

CP000197 - Chimney Hollow Open Space

### Description:

Natural Resources will design and install public access recreation infrastructure at Chimney Hollow Open Space.

Object Type	Cost Center	Object	2026	2027	2028	2029	2030
Revenues	215-NR717-NRL048 - Open Lands Management Extension-Capital - Chimney Hollow OS	48215 - Tfr from Open Lands	2,463,730	-	-	-	-
<b>Revenues Total</b>			<b>2,463,730</b>	-	-	-	-
Expenses	215-NR710-0 - Open Lands Extension	58215 - Tfr to Open Lands	2,463,730	-	-	-	-
	215-NR717-NRL048 - Open Lands Management Extension-Capital - Chimney Hollow OS	55822 - Land Improvements Capital	2,463,730	-	-	-	-
<b>Expenses Total</b>			<b>4,927,460</b>	-	-	-	-

# Larimer County Five-Year Capital Improvement Plan

## Capital Expansion

**Department/Office**

Natural Resources

**Fund – GL Key**

220 - Parks: NR617 - Parks Projects-Capital

**Capital Project:**

CP000235 - Central Aquatic Nuisance Species Decontamination

**Description:**

Natural Resources will construct a central invasive aquatic nuisance species decontamination station near the Carter Lake shop.

Object Type	Cost Center	Object	2026	2027	2028	2029	2030
Revenues	220-NR617-NRP056 - Parks Projects-Capital - Central ANS Decon	48230 - Tfr from Conservation Trust	150,000	-	-	-	-
<b>Revenues Total</b>			<b>150,000</b>	-	-	-	-
Expenses	220-NR617-NRP056 - Parks Projects-Capital - Central ANS Decon	51803 - Building Imp Non-Capital	150,000	-	-	-	-
	230-NR300-0 - Conservation Trust Fund	58220 - Tfr to Parks	150,000	-	-	-	-
<b>Expenses Total</b>			<b>300,000</b>	-	-	-	-

# Larimer County Five-Year Capital Improvement Plan

## Capital Expansion

### Department/Office

Road and Bridge

### Fund – GL Key

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

### Capital Project:

CP000195 - County Road 50E (Country Club) Improvements from County Road 52C (Gregory) to Turnberry Road

### Description:

The project includes one mile of roadway reconstruction of CR 50E (County Club Road) from Lemay Avenue to Turnberry Road. The reconstructed roadway will accommodate 2-11 ft travel lanes with 4 ft paved shoulders and a separated, paved bike/pedestrian path on the north side of CR 50E. Traffic calming measures and other safety improvements will be evaluated and culvert crossings will be replaced. Existing utility relocations will be needed within the one mile. This project is funded through a combination of capital expansion fees, grants, and fund balance.

Object Type	Cost Center	Object	2026	2027	2028	2029	2030
Revenues	252-RB250-0 - Road and Bridge Capital Improvements	41505 - Psth-CO Dept Transportation	300,000	-	-	-	-
		48255 - Tfr from Transp. Expansion	-	-	-	-	-
<b>Revenues Total</b>			<b>300,000</b>	<b>-</b>	<b>-</b>	<b>400,000</b>	<b>-</b>
Expenses	252-RB250-0 - Road and Bridge Capital Improvements	52022 - Roads Contract Construction	-	-	-	-	-
		52212 - Engineering Services	60,000	-	-	-	-
		55703 - Paved Roads	240,000	-	-	2,400,000	-
		55712 - Land	200,000	-	-	-	-
<b>Expenses Total</b>			<b>500,000</b>	<b>-</b>	<b>-</b>	<b>3,000,000</b>	<b>-</b>

# Larimer County Five-Year Capital Improvement Plan

## Capital Expansion

### Department/Office

Road and Bridge

### Fund – GL Key

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

### Capital Project:

CP000196 - Structure Replacement on County Road 63E over Little Beaver Creek

### Description:

The current timber bridge on County Road 63E over Little Beaver Creek has a rating of "poor" and needs to be replaced. Design will begin in 2025 with construction in the fall of 2026. This project is funded out of Road and Bridge reserves and by the US Forest Service.

Object Type	Cost Center	Object	2026	2027	2028	2029	2030
Revenues	252-RB250-0 - Road and Bridge Capital Improvements	41201 - Fed-US Dept of Agriculture	444,000	156,000	-	-	-
<b>Revenues Total</b>			<b>444,000</b>	<b>156,000</b>	-	-	-
Expenses	252-RB250-0 - Road and Bridge Capital Improvements	52027 - Bridge Replacements	148,000	52,000	-	-	-
		52212 - Engineering Services	4,000	-	-	-	-
		55701 - Bridges	608,000	208,000	-	-	-
<b>Expenses Total</b>			<b>760,000</b>	<b>260,000</b>	-	-	-

# Larimer County Five-Year Capital Improvement Plan

## Capital Expansion

### Department/Office

Road and Bridge

### Fund – GL Key

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

### Capital Project:

CP000216 - County Road 19 Improvements from County Road 38E to County Road 40

### Description:

This project includes implementation of 4-lane arterial street per Larimer County Urban Area Street Standards to accommodate both significant regional traffic and local traffic, and address safety issues. Improvements include additional through lanes, auxiliary turn lanes, intersection improvements, curb and gutter, sidewalks, bicycle lanes, median, and storm sewer. Design began in 2020 and construction is expected in 2026. This project is funded through a combination of a grant and capital expansion fees. The project is a partnership between the City of Fort Collins and Larimer County.

Object Type	Cost Center	Object	2026	2027	2028	2029	2030
Revenues	252-RB250-0 - Road and Bridge Capital Improvements	41505 - Psth-CO Dept Transportation	3,834,025	-	-	-	-
		41601 - CO-Dept of Transportation	1,700,000	-	-	-	-
		45406 - Misc Reimbursements	900,000	-	-	-	-
		48255 - Tfr from Transp. Expansion	1,202,757	-	-	-	-
<b>Revenues Total</b>			<b>7,636,782</b>	-	-	-	-
Expenses	252-RB250-0 - Road and Bridge Capital Improvements	52022 - Roads Contract Construction	1,527,356	-	-	-	-
		55703 - Paved Roads	6,109,426	-	-	-	-
<b>Expenses Total</b>			<b>7,636,782</b>	-	-	-	-

# Larimer County Five-Year Capital Improvement Plan

## Capital Expansion

**Department/Office**

Road and Bridge

**Fund – GL Key**

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

**Capital Project:**

CP000217 - County Road 50E (Country Club) Improvements from State Highway 1 to County Road 52C (Gregory)

**Description:**

The project includes one mile of roadway rehabilitation or reconstruction of CR 50E (County Club Road) from Hwy 1 to Gregory Road. The roadway will accommodate two 11-foot travel lanes with approximately 4-foot paved shoulders and a separated, paved bike/pedestrian path on the south side of CR 50E. Traffic calming measures and other safety improvements will be evaluated and culvert crossings will be replaced. Existing utility relocations will be needed within the one mile. This project is funded through a grant.

Object Type	Cost Center	Object	2026	2027	2028	2029	2030
Revenues	252-RB250-0 - Road and Bridge Capital Improvements	41505 - Psth-CO Dept Transportation	300,000	-	-	-	-
<b>Revenues Total</b>			<b>300,000</b>	-	-	-	-
Expenses	252-RB250-0 - Road and Bridge Capital Improvements	52212 - Engineering Services	60,000	-	-	-	-
		55703 - Paved Roads	240,000	-	-	-	-
<b>Expenses Total</b>			<b>300,000</b>	-	-	-	-

# Larimer County Five-Year Capital Improvement Plan

## Capital Expansion

**Department/Office**

Road and Bridge

**Fund – GL Key**

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

**Capital Project:**

CP000218 - Structure Replacement on County Road 63E over Poudre River

**Description:**

The current structure (bridge) on County Road 63E over Poudre River at State Highway 14 is functionally obsolete creating a safety issue. The project is currently only funded for design which is expected to begin in 2026. This project is funded through a combination of a grant and Road and Bridge fund balance.

Object Type	Cost Center	Object	2026	2027	2028	2029	2030
Revenues	252-RB250-0 - Road and Bridge Capital Improvements	41505 - Psth-CO Dept Transportation	64,000	-	-	-	-
<b>Revenues Total</b>			<b>64,000</b>	-	-	-	-
Expenses	252-RB250-0 - Road and Bridge Capital Improvements	52212 - Engineering Services	96,000	60,000	-	-	-
		55701 - Bridges	384,000	240,000	-	-	-
<b>Expenses Total</b>			<b>480,000</b>	<b>300,000</b>	-	-	-

# Larimer County Five-Year Capital Improvement Plan

## Capital Expansion

### Department/Office

Road and Bridge

### Fund – GL Key

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

### Capital Project:

CP000220 - County Road 70 Improvements from County Road 13 to County Road 15

### Description:

The project will reconstruct and widen a mile of CR 70 between CR 13 and CR 15 and is another phase in the Owl Canyon Corridor project that was approved and adopted in 2008. The project will include wider shoulders, new pavement and several new bridges. Design is occurring in 2025 and construction is expected to be completed in 2028. This project is funded through a combination of capital expansion fees and fund balance.

Object Type	Cost Center	Object	2026	2027	2028	2029	2030
Revenues	252-RB250-0 - Road and Bridge Capital Improvements	48255 - Tfr from Transp. Expansion	-	1,225,000	-	-	-
<b>Revenues Total</b>			<b>-</b>	<b>1,225,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
Expenses	252-RB250-0 - Road and Bridge Capital Improvements	52022 - Roads Contract Construction	483,784	1,630,450	-	-	-
		52212 - Engineering Services	150,000	-	-	-	-
		55703 - Paved Roads	1,935,136	6,521,800	-	-	-
		55712 - Land	90,000	-	-	-	-
<b>Expenses Total</b>			<b>2,658,920</b>	<b>8,152,250</b>	<b>-</b>	<b>-</b>	<b>-</b>

# Larimer County Five-Year Capital Improvement Plan

## Capital Expansion

**Department/Office**

Road and Bridge

**Fund – GL Key**

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

**Capital Project:**

CP000223 - Structure Replacement on County Road 13E (Monroe Avenue) over Horseshoe Reservoir Exchange Ditch

**Description:**

The current structure (bridge) on County Road 13E (Monroe Ave.) over the Horseshoe Inlet Canal is functionally obsolete creating a safety issue. Improvements include a widened/lengthened bridge, creek channel grading and bank stabilization, 6 foot paved shoulder/bicycle lanes, curb/gutter and sidewalks. Design began in 2022. Construction is expected to begin in fall 2025 and to complete in 2026. This project is funded through a combination of fund balance, capital expansion fees and cost sharing from the City of Loveland.

Object Type	Cost Center	Object	2026	2027	2028	2029	2030
Revenues	252-RB250-0 - Road and Bridge Capital Improvements	41702 - LG-City of Loveland	500,000	-	-	-	-
<b>Revenues Total</b>			<b>500,000</b>	-	-	-	-
Expenses	252-RB250-0 - Road and Bridge Capital Improvements	52027 - Bridge Replacements	200,000	-	-	-	-
		55701 - Bridges	800,000	-	-	-	-
<b>Expenses Total</b>			<b>1,000,000</b>	-	-	-	-

# Larimer County Five-Year Capital Improvement Plan

## Capital Expansion

### Department/Office

Road and Bridge

### Fund – GL Key

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

### Capital Project:

CP000168 - 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.

Object Type	Cost Center	Object	2026	2027	2028	2029	2030
Expenses	252-RB250-0 - Road and Bridge Capital Improvements	52022 - Roads Contract Construction	200,000	200,000	200,000	200,000	200,000
<b>Expenses Total</b>			<b>200,000</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>

# Larimer County Five-Year Capital Improvement Plan

## Capital Expansion

### Department/Office

Road and Bridge

### Fund – GL Key

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

### Capital Project:

CP000169 - Pave Gravel Roads

### Description:

The 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.

Object Type	Cost Center	Object	2026	2027	2028	2029	2030
Expenses	252-RB250-0 - Road and Bridge Capital Improvements	52022 - Roads Contract Construction	350,000	350,000	350,000	350,000	350,000
<b>Expenses Total</b>			<b>350,000</b>	<b>350,000</b>	<b>350,000</b>	<b>350,000</b>	<b>350,000</b>

# Larimer County Five-Year Capital Improvement Plan

## Capital Expansion

### Department/Office

Road and Bridge

### Fund – GL Key

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

### Capital Project:

CP000170 - County Road 50E (Country Club) and County Road 52C (Gregory) Intersection Improvements

### Description:

The project includes one mile of roadway reconstruction of CR 50E (County Club Road) from Lemay Avenue to Turnberry Road. The reconstructed roadway will accommodate two 11-foot wide travel lanes with 4 foot wide paved shoulders and a separated, paved bike/pedestrian path on the north side of CR 50E. Traffic calming measures and other safety improvements will be evaluated and culvert crossings will be replaced. Existing utility relocations will be needed within the one mile. This project is funded through a combination of capital expansion fees, grants, and fund balance.

Object Type	Cost Center	Object	2026	2027	2028	2029	2030
Revenues	252-RB250-0 - Road and Bridge Capital Improvements	41505 - Psth-CO Dept Transportation	400,000	-	-	-	-
		45406 - Misc Reimbursements	-	-	40,000	-	-
		48255 - Tfr from Transp. Expansion	-	-	670,162	-	-
<b>Revenues Total</b>			<b>400,000</b>	<b>-</b>	<b>710,162</b>	<b>-</b>	<b>-</b>
Expenses	252-RB250-0 - Road and Bridge Capital Improvements	52022 - Roads Contract Construction	-	-	800,000	-	-
		52212 - Engineering Services	80,000	-	-	-	-
		55703 - Paved Roads	320,000	-	3,200,000	-	-
		55712 - Land	100,000	-	-	-	-
<b>Expenses Total</b>			<b>500,000</b>	<b>-</b>	<b>4,000,000</b>	<b>-</b>	<b>-</b>

# Larimer County Five-Year Capital Improvement Plan

## Capital Expansion

**Department/Office**

Road and Bridge

**Fund – GL Key**

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

**Capital Project:**

CP000171 - County Road 70 Improvements from County Road 11 to County Road 13

**Description:**

The project includes one mile of roadway widening and reconstruction of CR 70 from CR 11 to CR 13. The two-lane roadway will accommodate 6 to 8-foot-wide paved shoulders. Culvert and structure crossings will be replaced. Existing utility relocations will be needed within the one mile. This project is funded through a combination of capital expansion fees, grants, and fund balance.

Object Type	Cost Center	Object	2026	2027	2028	2029	2030
Revenues	252-RB250-0 - Road and Bridge Capital Improvements	41601 - CO-Dept of Transportation	730,305	-	-	-	-
		48255 - Tfr from Transp. Expansion	250,000	-	-	-	-
<b>Revenues Total</b>			<b>980,305</b>	-	-	-	-
Expenses	252-RB250-0 - Road and Bridge Capital Improvements	52022 - Roads Contract Construction	1,047,368	-	-	-	-
		55703 - Paved Roads	4,189,472	-	-	-	-
<b>Expenses Total</b>			<b>5,236,840</b>	-	-	-	-

# **Capital Renewal Projects**

# Larimer County Five-Year Capital Improvement Plan

## Capital Renewal

### Department/Office

Commissioners and County Manager

### Fund – GL Key

522 - Equipment Replacement: 522CM850 - Replacement-Public Affairs

### Capital Project:

CP000212 - Miscellaneous Equipment Replacement Plan

### Description:

Annual plan for replacing miscellaneous county equipment, including assets in public safety, elections, engineering, and others not covered under separate technology, vehicle, or facility replacement schedules.

Cost Center	2026	2027	2028	2029	2030
522-522CD300-0 - Replacement-Community Development	10,872	-	-	-	-
522-522CJ201-CJRESOTH - Community Corrections	19,641	12,100	14,728	-	-
522-522CJ401-0 - Replacement Alternative Sentencing	28,513	460,045	8,000	71,049	-
522-522CL040-0 - Replacement Clerk and Recorder Admin	-	-	-	3,000	-
522-522CL080-0 - Replacement Plan-Clerk and Recorder	4,660	-	586	660	-
522-522CL100-0 - Replacement Recording	1,900	1,900	41,450	1,900	2,105
522-522CL200-0 - Replacement Motor Vehicle	-	-	-	-	68,135
522-522CL500-0 - Replacement Election Year Costs	1,365,134	5,000	401,444	237,985	-
522-522CO170-0 - Replacement Coroner	5,000	20,000	21,500	29,500	233,500
522-522DA151-0 - Replacement District Court Division	-	10,500	-	-	-
522-522EN600-0 - Replacement Engineering	169,280	191,000	50,000	-	61,800
522-522EX000-0 - Replacement Plan - Extension	8,481	1,450	17,500	-	5,100
522-522FN100-0 - Replacement-Financial Services	25,000	-	-	25,000	-
522-522HE100-0 - Replacement Health	-	3,050	13,410	-	26,500
522-522RB100-0 - Replacement Road Maintenance	15,423	17,953	-	-	15,775
522-522SH100-0 - Replacement Sheriff Support Services	16,800	65,800	55,795	141,192	11,300
522-522SH200-0 - Replacement Drug Task Force	-	10,000	-	-	-
522-522SH300-0 - Replacement Investigations	106,500	98,700	117,500	49,000	189,100
522-522SH400-0 - Replacement Jail	177,350	405,310	173,240	251,971	500,420
522-522SH500-0 - Replacement Sheriff Operations	271,500	280,300	231,720	150,200	353,700
522-522SH600-0 - Replacement Sheriff ES	18,580	218,800	567,865	253,125	3,200
522-522TS120-0 - Replacement County Treasurer	-	22,500	-	-	3,000
<b>Total Expenses</b>	<b>2,244,634</b>	<b>1,824,408</b>	<b>1,714,738</b>	<b>1,214,582</b>	<b>1,473,635</b>

# Larimer County Five-Year Capital Improvement Plan

## Capital Renewal

### Department/Office

Facilities

### Fund – GL Key

610 - Facilities Management: FM201 - Facilities Building Component Replacement

### Capital Project:

CP000192 - 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.

Object Type	Cost Center	Object	2026	2027	2028	2029	2030
Revenues	610-FM201-0 - Facilities Component Replacement	48101 - Tfr from General	2,827,000	2,911,810	2,999,164	3,089,139	3,181,813
<b>Revenues Total</b>			<b>2,827,000</b>	<b>2,911,810</b>	<b>2,999,164</b>	<b>3,089,139</b>	<b>3,181,813</b>
Expenses	610-FM201-0 - Facilities Component Replacement	51804 -Equip. Non-Capital	985,050	1,855,000	1,960,000	1,960,000	1,960,000
<b>Expenses Total</b>			<b>985,050</b>	<b>1,855,000</b>	<b>1,960,000</b>	<b>1,960,000</b>	<b>1,960,000</b>

# Larimer County Five-Year Capital Improvement Plan

## Capital Renewal

### Department/Office

Financial Services

### Fund – GL Key

101 - General: FN602 - ADA Compliance

### Capital Project:

CP000211 - Americans with Disabilities Act Compliance Projects

### Description:

The funds will be used to continue the implementation of the County's Americans with Disabilities Act Compliance Transition Plan building improvements.

Object Type	Cost Center	Object	2026	2027	2028	2029	2030
Expenses	101-FN602-FNADACAP - ADA Compliance Capital Projects	53610 - Projects	100,000	100,000	150,000	150,000	150,000
<b>Expenses Total</b>			<b>100,000</b>	<b>100,000</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>

# Larimer County Five-Year Capital Improvement Plan

## Capital Renewal

### Department/Office

Fleet

### Fund – GL Key

612 - Fleet Services: FL400 - Fleet Equipment Purchases

### Capital Project:

CP000193 - 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 2026 Capital Fleet Plan includes the replacement of 88 existing units and 45 new units of equipment.

Object Type	Cost Center	Object	2026	2027	2028	2029	2030
Expenses	612-FL400-0 - Fleet Equipment Purchases	55811 - Equipment Capital	14,438,469	6,009,018	10,801,282	6,116,962	6,597,592
<b>Expenses Total</b>			<b>14,438,469</b>	<b>6,009,018</b>	<b>10,801,282</b>	<b>6,116,962</b>	<b>6,597,592</b>

# Larimer County Five-Year Capital Improvement Plan

## Capital Renewal

**Department/Office**

Information Technology

**Fund – GL Key**

508 - IT Capital: IT462 – IT Security Replacement

**Capital Project:**

CP000237 - IT Security Equipment Replacement

**Description:**

A major modernization of county door access security systems will occur in 2026. Ongoing maintenance and replacement of door access control technology, employee door fobs, and security cameras, are also scheduled as part of the capital improvement plan.

Object Type	Cost Center	Object	2026	2027	2028	2029	2030
Revenues	508-IT462-0 - IT Security Systems	48101 - Tfr from General	2,400,000	217,500	220,000	238,500	241,000
<b>Revenues Total</b>			<b>2,400,000</b>	<b>217,500</b>	<b>220,000</b>	<b>238,500</b>	<b>241,000</b>
Expenses	508-IT462-0 - IT Security Systems	51804 -Equip. Non-Capital	22,000	5,000	5,000	6,000	134,000
		52034 - External Software		60,000	60,000	70,000	70,000
		55830 - IT Infrastructure	2,300,000				
<b>Expenses Total</b>			<b>2,322,000</b>	<b>65,000</b>	<b>65,000</b>	<b>76,000</b>	<b>204,000</b>

# Larimer County Five-Year Capital Improvement Plan

## Capital Renewal

**Department/Office**

Information Technology

**Fund – GL Key**

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

**Capital Project:**

CP000185 - Printer/Scanner Replacement

**Description:**

This is the replacement plan for scanners and purchased printers outside of the county's managed print program. The County has moved the majority of printers into our managed print program but still needs to maintain a replacement plan for large plotters and scanners. The County will continue to spend this replacement plan fund balance to facilitate the move to managed print services.

Object Type	Cost Center	Object	2026	2027	2028	2029	2030
Expenses	508-IT460-0 - IT Printer\Scanner Replacement	51804 -Equip. Non-Capital	12,500	8,000			
		55811 - Equipment Capital	37,500	27,663			
<b>Expenses Total</b>			<b>50,000</b>	<b>35,663</b>			

# Larimer County Five-Year Capital Improvement Plan

## Capital Renewal

### Department/Office

Information Technology

### Fund – GL Key

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

### Capital Project:

CP000186 - Audio/Visual Equipment Replacement

### Description:

This capital project funds audio/visual equipment replacement, including conference room systems that facilitate remote meeting capabilities. Security cameras previously budgeted as part of this program will be moved to new project along with door access security beginning in 2026.

Object Type	Cost Center	Object	2026	2027	2028	2029	2030
Revenues	508-IT461-0 - IT Audio\Visual Replacement	48101 - Tfr from General	150,000	155,000	160,000	165,000	170,000
<b>Revenues Total</b>			<b>150,000</b>	<b>155,000</b>	<b>160,000</b>	<b>165,000</b>	<b>170,000</b>
Expenses	508-IT461-0 - IT Audio\Visual Replacement	51804 -Equip. Non-Capital	645,000	290,000	328,000	121,000	173,000
<b>Expenses Total</b>			<b>645,000</b>	<b>290,000</b>	<b>328,000</b>	<b>121,000</b>	<b>173,000</b>

# Larimer County Five-Year Capital Improvement Plan

## Capital Renewal

### Department/Office

Information Technology

### Fund – GL Key

508 - IT Capital: IT463 - IT-Infrastructure Replacement

### Capital Project:

CP000187 - Information Technology Infrastructure Replacement

### Description:

This capital project funds the servers, storage and cloud compute environments for Larimer County. Over the last two years, vendors have pushed into operational expense models which more accurately reflect our usage of these resources. This has resulted in very little hardware being owned by Larimer County. The environments for compute, storage, database and backup for both production and disaster recovery environments have continued to rise to meet demand.

Digital evidence generated by District Attorney's Office cases continues to stress our storage environment for production data. The County has implemented direct to cloud backup processes but data ingest and retention requirements continue to increase. These stresses are expected to continue in future years.

Object Type	Cost Center	Object	2026	2027	2028	2029	2030
Revenues	508-IT463-0 - IT Infrastructure Replacement	48101 - Tfr from General	1,325,000	1,355,000	1,382,000	1,410,000	1,438,000
<b>Revenues Total</b>			<b>1,325,000</b>	<b>1,355,000</b>	<b>1,382,000</b>	<b>1,410,000</b>	<b>1,438,000</b>
Expenses	508-IT463-0 - IT Infrastructure Replacement	55811 - Equipment Capital	1,489,000	1,619,000	1,187,000	1,190,000	1,584,000
<b>Expenses Total</b>			<b>1,489,000</b>	<b>1,619,000</b>	<b>1,187,000</b>	<b>1,190,000</b>	<b>1,584,000</b>

# Larimer County Five-Year Capital Improvement Plan

## Capital Renewal

### Department/Office

Information Technology

### Fund – GL Key

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

### Capital Project:

CP000188 - Technical Communications Replacement

### Description:

This capital project represents the replacement plan for the entire public safety radio system, including hardware on towers, equipment at the 911 dispatch center, and patrol car equipment. This funding is critical to the support of public safety infrastructure.

Larimer County continues to see substantial cost increases with radios in the plan and continues to explore less-expensive alternatives.

Object Type	Cost Center	Object	2026	2027	2028	2029	2030
Revenues	508-IT464-0 - IT Technical Comm Replacement	48101 - Tfr from General	550,000	562,000	575,000	598,000	608,000
		48220 - Tfr from Parks	37,523	37,523	37,523	37,523	37,523
<b>Revenues Total</b>			<b>587,523</b>	<b>599,523</b>	<b>612,523</b>	<b>635,523</b>	<b>645,523</b>
Expenses	508-IT464-0 - IT Technical Comm Replacement	51804 -Equip. Non- Capital	356,000	872,000	683,000	323,000	657,000
<b>Expenses Total</b>			<b>356,000</b>	<b>872,000</b>	<b>683,000</b>	<b>323,000</b>	<b>657,000</b>

# Larimer County Five-Year Capital Improvement Plan

## Capital Renewal

### Department/Office

Information Technology

### Fund – GL Key

508 - IT Capital: IT465 - IT-Business Software

### Capital Project:

CP000189 - Enterprise Business Software Replacement

### Description:

\$3.7 million is budgeted in 2026 for the replacement of business software critical to the operation of county services. The capital plan also provides for 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 increase business efficiency when replacing and updating enterprise systems. As applications age and become fragile there is a dramatic increase in failures and business disruptions which directly affects 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. Spending over the five-year period from 2026-2030 totals \$9.975M and includes the following major systems: Treasurer, Enterprise Content Management, LOIS, CRISP Tri-Tech replacement, Landmark (C&R), our community development platform (EnerGov) and HR SaaS platforms.

Object Type	Cost Center	Object	2026	2027	2028	2029	2030
Revenues	508-IT465-0 - IT Business Software	48101 - Tfr from General	1,659,000	1,694,000	1,731,000	1,767,000	1,803,000
<b>Revenues Total</b>			<b>1,659,000</b>	<b>1,694,000</b>	<b>1,731,000</b>	<b>1,767,000</b>	<b>1,803,000</b>
Expenses	508-IT465-0 - IT Business Software	52034 - External Software	2,959,000	2,069,000	1,556,000	1,942,000	1,353,000
		53738 - Internal IT Project Billing	750,000	700,000	600,000	800,000	600,000
<b>Expenses Total</b>			<b>3,709,000</b>	<b>2,769,000</b>	<b>2,156,000</b>	<b>2,742,000</b>	<b>1,953,000</b>

# Larimer County Five-Year Capital Improvement Plan

## Capital Renewal

### Department/Office

Information Technology

### Fund – GL Key

508 - IT Capital: IT491 - Network Infrastructure Replace

### Capital Project:

CP000190 - Network Replacement

### Description:

This is the replacement plan for Larimer County's network platform that provides connectivity across all our campus sites and buildings. The County is replacing the core network and working towards upgrading the wired and wireless network in county buildings over the next 12 months.

Object Type	Cost Center	Object	2026	2027	2028	2029	2030
Revenues	508-IT491-0 - Network Infrastructure Replacement	48101 - Tfr from General	175,000	179,000	183,000	186,000	190,000
<b>Revenues Total</b>			<b>175,000</b>	<b>179,000</b>	<b>183,000</b>	<b>186,000</b>	<b>190,000</b>
Expenses	508-IT491-0 - Network Infrastructure Replacement	55811 - Equipment Capital	1,205,433	317,980	-	2,200	109,210
<b>Expenses Total</b>			<b>1,205,433</b>	<b>317,980</b>	<b>-</b>	<b>2,200</b>	<b>109,210</b>

# Larimer County Five-Year Capital Improvement Plan

## Capital Renewal

### Department/Office

Information Technology

### Fund – GL Key

508 - IT Capital: IT500 - IT-Fiber infrastructure

### Capital Project:

CP000191 - Fiber Infrastructure Replacement

### Description:

In 2025 and 2026 Larimer County is continuing to add fiber to new county buildings. Additionally, as more infrastructure and applications move to cloud based systems, the County will continue to add redundancies to the infrastructure and to support systems used by departments. Dark fiber contracts with PRPA, City of Fort Collins and City of Loveland continue to drive the price increases for this budget but alternatives are not quite to the level of redundancy that are required for our campus locations.

Object Type	Cost Center	Object	2026	2027	2028	2029	2030
Revenues	508-IT500-0 - IT Fiber infrastructure	43176 - External Sales	20,000	20,000	20,000	20,000	20,000
		48101 - Tfr from General	350,000	358,000	365,000	372,000	380,000
		48220 - Tfr from Parks	20,000	20,500	21,000	22,000	22,500
<b>Revenues Total</b>			<b>390,000</b>	<b>398,500</b>	<b>406,000</b>	<b>414,000</b>	<b>422,500</b>
Expenses	508-IT500-0 - IT Fiber infrastructure	52201 - Technology Services	30,250	30,250	30,250	30,250	30,250
		52452 - Equipment Leases (GASB87)	297,087	311,331	320,543	321,799	321,799
<b>Expenses Total</b>			<b>327,337</b>	<b>341,581</b>	<b>350,793</b>	<b>352,049</b>	<b>352,049</b>

# Larimer County Five-Year Capital Improvement Plan

## Capital Renewal

### Department/Office

Natural Resources

### Fund – GL Key

220 - Parks: NR617 - Parks Projects-Capital

### Capital Project:

CP000174 - Americans with Disabilities Act Improvements

### Description:

The Department of Natural Resources will conduct priority Americans with Disabilities Act (ADA) improvements to make open spaces more accessible.

Object Type	Cost Center	Object	2026	2027	2028	2029	2030
Revenues	220-NR617-NRP022 - Parks ADA Improvements	48215 - Tfr from Open Lands	1,000	1,000	1,000	1,000	1,000
		48230 - Tfr from Conservation Trust	9,000	9,000	9,000	9,000	9,000
<b>Revenues Total</b>			<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>
Expenses	215-NR710-0 - Open Lands Extension	58220 - Tfr to Parks	1,000	1,000	1,000	1,000	1,000
	220-NR617-NRP022 - Parks ADA Improvements	51801 - Land Improvements Non-Capital	10,000	10,000	10,000	10,000	10,000
	230-NR300-0 - Conservation Trust Fund	58220 - Tfr to Parks	9,000	9,000	9,000	9,000	9,000
<b>Expenses Total</b>			<b>20,000</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>

# Larimer County Five-Year Capital Improvement Plan

## Capital Renewal

### Department/Office

Natural Resources

### Fund – GL Key

220 - Parks: NR617 - Parks Projects-Capital

### Capital Project:

CP000175 - Director Contingency

### Description:

Director Contingency

Object Type	Cost Center	Object	2026	2027	2028	2029	2030
Revenues	220-NR617-NRP027 - Parks Director Contingency	48215 - Tfr from Open Lands	67,760	8,546	16,400	-	-
		48220 - Tfr from Parks	12,857	12,145	5,125	-	-
		48230 - Tfr from Conservation Trust	27,993	225	225	-	-
<b>Revenues Total</b>			<b>108,610</b>	<b>20,916</b>	<b>21,750</b>	<b>-</b>	<b>-</b>
Expenses	215-NR210-0 - Natural Resources Regional Development	58220 - Tfr to Parks	5,392	1,875	1,875	-	-
	215-NR710-0 - Open Lands Extension	58220 - Tfr to Parks	62,368	5,421	9,525	-	-
	215-NR720-0 - Open Lands Acquisition Extension	58220 - Tfr to Parks	-	1,250	5,000	-	-
	220-NR610-0 - Parks Operations	58220 - Tfr to Parks	12,857	12,145	5,125	-	-
	220-NR617-NRP027 - Parks Director Contingency	51803 - Building Imp Non-Capital	108,610	20,916	21,750	-	-
	230-NR300-0 - Conservation Trust Fund	58220 - Tfr to Parks	27,993	225	225	-	-
<b>Expenses Total</b>			<b>217,220</b>	<b>41,832</b>	<b>43,500</b>	<b>-</b>	<b>-</b>

# Larimer County Five-Year Capital Improvement Plan

## Capital Renewal

**Department/Office**

Natural Resources

**Fund – GL Key**

220 - Parks: NR617 - Parks Projects-Capital

**Capital Project:**

CP000176 - Parks and Open Space Access Roads and Parking Asphalt Maintenance

**Description:**

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

Object Type	Cost Center	Object	2026	2027	2028	2029	2030
Revenues	220-NR617-NRP038 - Parks Projects Capital Asphalt Maintenance	48230 - Tfr from Conservation Trust	37,660	19,000	75,000	125,000	300,000
<b>Revenues Total</b>			<b>37,660</b>	<b>19,000</b>	<b>75,000</b>	<b>125,000</b>	<b>300,000</b>
Expenses	220-NR617-NRP038 - Parks Projects Capital Asphalt Maintenance	51801 - Land Improvements Non-Capital	37,660	19,000	75,000	125,000	300,000
	230-NR300-0 - Conservation Trust Fund	58220 - Tfr to Parks	37,660	19,000	75,000	125,000	300,000
<b>Expenses Total</b>			<b>75,320</b>	<b>38,000</b>	<b>150,000</b>	<b>250,000</b>	<b>600,000</b>

# Larimer County Five-Year Capital Improvement Plan

## Capital Renewal

### Department/Office

Natural Resources

### Fund – GL Key

220 - Parks: NR617 - Parks Projects-Capital

### Capital Project:

CP000177 - Horsetooth Reservoir Boat Dock Replacement

### Description:

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

Object Type	Cost Center	Object	2026	2027	2028	2029	2030
Revenues	220-NR617-NRP041 - Parks Projects Capital Horsetooth Reservoir Boat Dock Replacement	48230 - Tfr from Conservation Trust	95,000	-	-	-	-
<b>Revenues Total</b>			<b>95,000</b>	-	-	-	-
Expenses	220-NR617-NRP041 - Parks Projects Capital Horsetooth Reservoir Boat Dock Replacement	55822 - Land Improvements Capital	95,000	-	-	-	-
	230-NR300-0 - Conservation Trust Fund	58220 - Tfr to Parks	95,000	-	-	-	-
<b>Expenses Total</b>			<b>190,000</b>	-	-	-	-

# Larimer County Five-Year Capital Improvement Plan

## Capital Renewal

### Department/Office

Natural Resources

### Fund – GL Key

220 - Parks: NR617 - Parks Projects-Capital

### Capital Project:

CP000178 - Natural Resources Asset Maintenance

### Description:

The Department of Natural Resources will implement priority asset maintenance projects (as identified in the asset management plan) to maintain or replace current assets over time.

Object Type	Cost Center	Object	2026	2027	2028	2029	2030
Revenues	220-NR617-NRP046 - Parks Projects Capital Asset Maintenance	48215 - Tfr from Open Lands	10,000	10,000	30,000	60,000	120,000
		48230 - Tfr from Conservation Trust	40,000	40,000	70,000	30,000	170,000
<b>Revenues Total</b>			<b>50,000</b>	<b>50,000</b>	<b>100,000</b>	<b>90,000</b>	<b>290,000</b>
Expenses	215-NR710-0 - Open Lands Extension	58220 - Tfr to Parks	10,000	10,000	30,000	60,000	120,000
	220-NR617-NRP046 - Parks Projects Capital Asset Maintenance	52601 - Buildings Repair/Maint	50,000	50,000	100,000	90,000	290,000
	230-NR300-0 - Conservation Trust Fund	58220 - Tfr to Parks	40,000	40,000	70,000	30,000	170,000
<b>Expenses Total</b>			<b>100,000</b>	<b>100,000</b>	<b>200,000</b>	<b>180,000</b>	<b>580,000</b>

# Larimer County Five-Year Capital Improvement Plan

## Capital Renewal

### Department/Office

Natural Resources

### Fund – GL Key

220 - Parks: NR617 - Parks Projects-Capital

### Capital Project:

CP000201 - Federal Lands Access Program 28% -- Carter

### Description:

In partnership with the Federal Highways Administration, the Department of Natural Resources will pave several existing roads and parking lots, improving level of service to the public and bringing to fruition some components of the Department of Natural Resources' Master Plan for the Carter Lake area.

Object Type	Cost Center	Object	2026	2027	2028	2029	2030
Revenues	220-NR617-NRP039 - Parks Project Capital	48230 - Tfr from Conservation Trust	834,160	-	-	-	-
<b>Revenues Total</b>			<b>834,160</b>	-	-	-	-
Expenses	220-NR617-NRP039 - Parks Project Capital	51801 - Land Improvements Non-Capital	834,160	-	-	-	-
	230-NR300-0 - Conservation Trust Fund	58220 - Tfr to Parks	834,160	-	-	-	-
<b>Expenses Total</b>			<b>1,668,320</b>	-	-	-	-

# Larimer County Five-Year Capital Improvement Plan

## Capital Renewal

### Department/Office

Natural Resources

### Fund – GL Key

220 - Parks: NR617 - Parks Projects-Capital

### Capital Project:

CP000202 - Federal Lands Access Program 28% -- Horsetooth

### Description:

In collaboration with Federal Highways Administration, Natural Resources will pave several existing roads and parking lots at Horsetooth Reservoir. This project will improve Natural Resources' level of service to visitors and maintain this capital asset.

Object Type	Cost Center	Object	2026	2027	2028	2029	2030
Revenues	220-NR617-NRP042 - Parks Project Capital - FLAP28%\$1441690Horsetooth	48230 - Tfr from Conservation Trust	720,850	-	-	-	-
<b>Revenues Total</b>			<b>720,850</b>	-	-	-	-
Expenses	220-NR617-NRP042 - Parks Project Capital - FLAP28%\$1441690Horsetooth	51801 - Land Improvements Non-Capital	720,850	-	-	-	-
	230-NR300-0 - Conservation Trust Fund	58220 - Tfr to Parks	720,850	-	-	-	-
<b>Expenses Total</b>			<b>1,441,700</b>	-	-	-	-

# Larimer County Five-Year Capital Improvement Plan

## Capital Renewal

### Department/Office

Natural Resources

### Fund – GL Key

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

### Capital Project:

CP000205 - Horsetooth Mountain Open Space Soderberg Parking Lot Rebuild

### Description:

Natural Resources will rebuild the parking lot at the Horsetooth Mountain Open Space Soderberg Trailhead to improve drainage and stability and maintain this capital asset.

Object Type	Cost Center	Object	2026	2027	2028	2029	2030
Revenues	215-NR737-NRL029 - Open Lands Acquisitions and Improvements - HTMOS Soderberg PkgLot Rebuild	48215 - Tfr from Open Lands	156,000	-	-	-	-
<b>Revenues Total</b>			<b>156,000</b>	-	-	-	-
Expenses	215-NR737-0 - Open Lands Acquisitions and Improvements Original	58215 - Tfr to Open Lands	156,000	-	-	-	-
	215-NR737-NRL029 - Open Lands Acquisitions and Improvements - HTMOS Soderberg PkgLot Rebuild	51801 - Land Improvements Non-Capital	156,000	-	-	-	-
<b>Expenses Total</b>			<b>312,000</b>	-	-	-	-

# Larimer County Five-Year Capital Improvement Plan

## Capital Renewal

### Department/Office

Natural Resources

### Fund – GL Key

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

### Capital Project:

CP000226 – Horsetooth Reservoir Skyline Trailhead

### Description:

Natural Resources will relocate existing restroom, improve accesibility, and improve stormwater drainage.

Object Type	Cost Center	Object	2026	2027	2028	2029	2030
Revenues	220-NR617-NRP055 - Parks Projects-Capital - HTSkyline Park Imp	48230 - Tfr from Conservation Trust	105,000	-	-	-	-
<b>Revenues Total</b>			<b>105,000</b>	-	-	-	-
Expenses	220-NR617-NRP055 - Parks Projects-Capital - HTSkyline Park Imp	55822 - Land Improvements Capital	105,000	-	-	-	-
	230-NR300-0 - Conservation Trust Fund	58220 - Tfr to Parks	105,000	-	-	-	-
<b>Expenses Total</b>			<b>210,000</b>	-	-	-	-

# Larimer County Five-Year Capital Improvement Plan

## Capital Renewal

### Department/Office

Road and Bridge

### Fund – GL Key

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

### Capital Project:

CP000222 - Structure Replacement on County Road 45E over Dale Creek

### Description:

The current structure (bridge) on CR 45E, 0.2 mile west of State Highway 287, is structurally deficient. Improvements include demolition of the existing bridge and replacement with a new bridge over Dale Creek. Construction is expected to be completed in 2026.

Object Type	Cost Center	Object	2026	2027	2028	2029	2030
Expenses	252-RB250-0 - Road and Bridge Capital Improvements	52027 - Bridge Replacements	500,000	-	-	-	-
<b>Expenses Total</b>			<b>500,000</b>	-	-	-	-

# Larimer County Five-Year Capital Improvement Plan

## Capital Renewal

**Department/Office**

Road and Bridge

**Fund – GL Key**

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

**Capital Project:**

CP000180 - 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 2026 through 2030. This project is funded out of fund balance.

Object Type	Cost Center	Object	2026	2027	2028	2029	2030
Expenses	252-RB250-0 - Road and Bridge Capital Improvements	52022 - Roads Contract Construction	122,000	126,000	130,000	134,000	138,000
<b>Expenses Total</b>			<b>122,000</b>	<b>126,000</b>	<b>130,000</b>	<b>134,000</b>	<b>138,000</b>

# Larimer County Five-Year Capital Improvement Plan

## Capital Renewal

**Department/Office**

Road and Bridge

**Fund – GL Key**

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

**Capital Project:**

CP000181 - Road and Bridge Minor Structure Replacements

**Description:**

Total funding of \$1.9 million for the years 2026 through 2030 is provided for the annual minor structure replacement program. Structures are identified and replaced through the inspection program.

Object Type	Cost Center	Object	2026	2027	2028	2029	2030
Expenses	252-RB250-0 - Road and Bridge Capital Improvements	52028 - Small Structure Replacements	347,290	364,650	382,880	402,000	422,130
<b>Expenses Total</b>			<b>347,290</b>	<b>364,650</b>	<b>382,880</b>	<b>402,000</b>	<b>422,130</b>

# Larimer County Five-Year Capital Improvement Plan

## Capital Renewal

### Department/Office

Solid Waste

### Fund – GL Key

300 - Solid Waste: SW630 - Central Transfer Station

### Capital Project:

CP000227 - Equipment for New transfer station

### Description:

Equipment to operate the new transfer station.

Object Type	Cost Center	Object	2026	2027	2028	2029	2030
Expenses	300-SW630-0 - Solid Waste Central Transfer Station	55811 - Equipment Capital	5,000,000	-	-	-	-
<b>Expenses Total</b>			<b>5,000,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

# Larimer County Five-Year Capital Improvement Plan

## Capital Renewal

### Department/Office

Solid Waste

### Fund – GL Key

300 - Solid Waste: SW610 - Landfill

### Capital Project:

CP000232 - Finalize Transfer Station

### Description:

This funding will support finishing a new transfer station operating in conjunction with a new North Landfill.

Object Type	Cost Center	Object	2026	2027	2028	2029	2030
Expenses	300-SW610-SWTSC - Solid Waste Central Transfer Station Capital	55801 - Buildings Capital	2,500,000	-	-	-	-
<b>Expenses Total</b>			<b>2,500,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

# Larimer County Five-Year Capital Improvement Plan

## Capital Renewal

**Department/Office**

Solid Waste

**Fund – GL Key**

300 - Solid Waste: SW610 - Landfill

**Capital Project:**

CP000233 - Closing cost for Old Landfill

**Description:**

Capital costs to close old landfill.

Object Type	Cost Center	Object	2026	2027	2028	2029	2030
Expenses	300-SW610-SWCLC - Solid Waste Closure Capital	55822 - Land Improvements Capital	500,000	4,000,000	-	-	-
<b>Expenses Total</b>			<b>500,000</b>	<b>4,000,000</b>	<b>-</b>	<b>-</b>	<b>-</b>

# Larimer County Five-Year Capital Improvement Plan

## Capital Renewal

### Department/Office

The Ranch

### Fund – GL Key

240 - The Ranch: TR100 - The Ranch Capital

### Capital Project:

CP000167 - Master Planning Construction Projects 2026-2030

### Description:

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

Object Type	Cost Center	Object	2026	2027	2028	2029	2030
Revenues	240-TR100-TR10918 - The Ranch Capital - CIP ConventionCtr	45201 - Donations from Priv Srces(OGC)	40,000,000	-	-	-	-
<b>Revenues Total</b>			<b>40,000,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Expenses	240-TR100-TR10909 - The Ranch Capital-McKee Teaching Kitchen	55801 - Buildings Capital	2,000,000	1,000,000	-	-	-
	240-TR100-TR10912 - The Ranch Capital - CIP TR Sitewrk2 / Engineering Svcs	55822 - Land Improvements Capital	13,312,000	2,250,000	3,820,000	-	-
	240-TR100-TR10915 - The Ranch Capital - Great Lawn_Amph	55822 - Land Improvements Capital	15,262,000	-	-	-	-
	240-TR100-TR10916 - The Ranch Capital - CIP Event Ctr / Bldg Imprmts Cap	55821 - Building Improvements Capital	600,000	19,250,000	3,985,000	-	-
	240-TR100-TR10917 - The Ranch Operations - Exhibition Hall Renovation	55821 - Building Improvements Capital	4,000,000	-	33,675,000	-	-
	240-TR100-TR10918 - The Ranch Capital - CIP ConventionCtr	55801 - Buildings Capital	4,000,000	-	-	-	-
	240-TR100-TR10919 - The Ranch Capital - CIP Amphitheater	55801 - Buildings Capital	2,203,200	3,265,200	-	-	-
<b>Expenses Total</b>			<b>77,377,200</b>	<b>25,765,200</b>	<b>41,480,000</b>	<b>-</b>	<b>-</b>

# Capital Studies

# Larimer County Five-Year Capital Improvement Plan

## Capital Study

**Department/Office**

Natural Resources

**Fund – GL Key**

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

**Capital Project:**

CP000203 - Update DNR Master Plan

**Description:**

Natural Resources will complete a 10-year update to the Department's Master Plan.

<b>Object Type</b>	<b>Cost Center</b>	<b>Object</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>
Revenues	215-NR717-NRL039 - Open Lands Mgmt Extension Capital - Update DNR Master Plan	48215 - Tfr from Open Lands	60,000	-	-	-	-
		48230 - Tfr from Conservation Trust	60,000	-	-	-	-
<b>Revenues Total</b>			<b>120,000</b>	-	-	-	-
Expenses	215-NR710-0 - Open Lands Extension	58215 - Tfr to Open Lands	60,000	-	-	-	-
	215-NR717-NRL039 - Open Lands Mgmt Extension Capital - Update DNR Master Plan	52216 - Resource Consulting/Studies	120,000	-	-	-	-
	230-NR300-0 - Conservation Trust Fund	58215 - Tfr to Open Lands	60,000	-	-	-	-
<b>Expenses Total</b>			<b>240,000</b>	-	-	-	-

# **Land and Real Asset Acquisitions**

# Larimer County Five-Year Capital Improvement Plan

## Land and Real Asset Acquisitions

### Department/Office

Natural Resources

### Fund – GL Key

215 - Open Lands: NR720 - Open Space Acq and Restoration

### Capital Project:

CP000166 - Land Acquisitions

### Description:

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

Object Type	Cost Center	Object	2026	2027	2028	2029	2030
Expenses	215-NR720-0 - Open Lands Acquisition Extension	55712 - Land	2,137,710	2,356,606	1,374,687	2,020,790	2,000,000
<b>Expenses Total</b>			<b>2,137,710</b>	<b>2,356,606</b>	<b>1,374,687</b>	<b>2,020,790</b>	<b>2,000,000</b>

## **Section D – Budget by Funds**

# 2026 Budget

## ALL FUNDS

Description	FY2024 Actual	FY2025 Adopted	FY2025 Changes	FY2025 Revised	FY2026 Adopted	Var to Revised (\$)	Var to Revised (%)
<b>Beginning Fund Balance</b>	<b>384,289,677</b>	<b>315,453,723</b>	<b>87,618,729</b>	<b>403,072,452</b>	<b>423,513,694</b>	<b>20,441,242</b>	<b>5.07%</b>
<b>Revenue</b>							
Assessments	333,801	302,736	38,142	340,878	306,842	(34,036)	(9.98%)
Capital Contribution	0	0	0	0	0	0	
Debt Proceeds	0	0	110,000,000	110,000,000	0	(110,000,000)	(100.00%)
Direct Federal	20,517,104	900,790	1,179,889	2,080,679	1,226,821	(853,858)	(41.04%)
Direct State	33,421,841	23,228,939	7,185,989	30,414,928	25,066,796	(5,348,132)	(17.58%)
Donations	919,791	114,870	5,625,312	5,740,182	40,145,100	34,404,918	599.37%
External Charges for Services	63,518,979	72,308,540	(3,193,235)	69,115,305	72,324,618	3,209,313	4.64%
Federal Shared	2,742,847	2,320,000	0	2,320,000	2,620,000	300,000	12.93%
Interest Earnings	20,514,755	10,074,502	7,454,264	17,528,766	13,724,024	(3,804,742)	(21.71%)
Internal Charges for Services	66,594,594	70,067,430	1,369,829	71,437,259	74,341,496	2,904,237	4.07%
Licenses and Permits	14,286,939	11,153,684	285,757	11,439,441	12,010,998	571,557	5.00%
Local Government	8,425,858	9,671,192	5,293,418	14,964,610	10,121,427	(4,843,183)	(32.36%)
Other Miscellaneous Revenue	15,719,121	19,279,144	(532,566)	18,746,578	12,403,685	(6,342,893)	(33.83%)
Other Taxes	13,087,389	13,170,546	0	13,170,546	13,402,654	232,108	1.76%
Pass Through Other Grants	665,929	51,400	222,240	273,640	100,254	(173,386)	(63.36%)
Pass Through State Grants	37,822,056	47,128,004	1,180,748	48,308,752	42,252,405	(6,056,347)	(12.54%)
Private Grants	260,751	154,400	109,707	264,107	267,833	3,726	1.41%
Property Taxes	192,716,796	197,068,709	(1,996)	197,066,713	210,018,560	12,951,847	6.57%
Refunds of Expenditures	1,714,984	1,549,298	3,000,005	4,549,303	4,012,000	(537,303)	(11.81%)
Sale of Capital Outlay Assets	2,344,707	1,148,500	1,300	1,149,800	1,144,904	(4,896)	(0.43%)
Sales and Use Tax	75,969,937	79,720,502	0	79,720,502	102,895,573	23,175,071	29.07%
State Shared	20,164,546	11,436,753	2,941,526	14,378,279	11,863,660	(2,514,619)	(17.49%)
Transfer from County Funds	66,619,198	66,170,261	25,385,459	91,555,720	58,342,929	(33,212,791)	(36.28%)
<b>Revenue Total</b>	<b>658,361,924</b>	<b>637,020,200</b>	<b>167,545,788</b>	<b>804,565,988</b>	<b>708,592,579</b>	<b>(95,973,409)</b>	<b>(11.93%)</b>
<b>Expense</b>							
Allocations	9,468,218	9,485,290	221,816	9,707,106	10,071,176	364,070	3.75%
Capital Outlay	65,926,891	86,585,980	30,470,196	117,056,176	143,713,299	26,657,123	22.77%
Client/Inmate Expenditures	6,732,378	5,824,207	702,752	6,526,959	6,473,685	(53,274)	(0.82%)
County Share	3,922,730	4,235,702	0	4,235,702	4,382,032	146,330	3.45%
Debt Service	11,619,476	6,528,640	5,018,855	11,547,495	16,954,838	5,407,343	46.83%
Depreciation/Amortization Exp	0	0	0	0	0	0	
Fees/Dues	4,794,239	2,365,474	524,427	2,889,901	2,858,390	(31,511)	(1.09%)
Insurance	47,635,785	46,102,561	5,507,382	51,609,943	51,215,418	(394,525)	(0.76%)
Inventory Reporting	(173,180)	5,000	0	5,000	5,000	0	0.00%
Non-Capital Assets	7,662,563	8,813,304	(329,234)	8,484,070	11,472,442	2,988,372	35.22%
Operational Services	32,072,377	52,858,108	1,319,083	54,177,191	43,143,351	(11,033,840)	(20.37%)
Other Expenditures	60,823,645	72,763,683	3,844,160	76,607,843	77,160,081	552,238	0.72%
Personnel	243,332,959	254,555,080	7,170,478	261,725,558	266,263,717	4,538,159	1.73%
Professional Services	28,706,905	31,663,860	2,339,243	34,003,103	30,763,255	(3,239,848)	(9.53%)
Rentals	18,347,486	20,658,363	240,692	20,899,055	21,912,177	1,013,122	4.85%
Repair and Maintenance	7,203,636	7,631,058	244,640	7,875,698	7,912,288	36,590	0.46%
Resale Expenditures	231,448	200,700	782	201,482	235,870	34,388	17.07%
Supplies	17,758,800	16,842,476	(57,922)	16,784,554	17,349,814	565,260	3.37%
Transfers to County Funds	66,619,198	65,811,622	26,197,877	92,009,499	51,411,061	(40,598,438)	(44.12%)
Travel and Training	2,416,826	2,816,665	72,321	2,888,986	2,621,061	(267,925)	(9.27%)
Utilities	4,366,112	4,453,579	234,567	4,688,146	4,453,295	(234,851)	(5.01%)
<b>Expense Total</b>	<b>639,468,493</b>	<b>700,201,352</b>	<b>83,722,115</b>	<b>783,923,467</b>	<b>770,372,250</b>	<b>(13,551,217)</b>	<b>(1.73%)</b>
<b>Ending Fund Balance</b>	<b>403,183,111</b>	<b>252,272,571</b>	<b>171,442,402</b>	<b>423,714,973</b>	<b>361,609,314</b>	<b>(62,105,659)</b>	<b>(14.66%)</b>

# 2026 Budget

## 101 - GENERAL FUND

Description	FY2024 Actual	FY2025 Adopted	FY2025 Changes	FY2025 Revised	FY2026 Adopted	Var to Revised (\$)	Var to Revised (%)
<b>Beginning Fund Balance</b>	<b>53,206,123</b>	<b>62,362,726</b>	<b>12,420,791</b>	<b>74,783,517</b>	<b>73,342,199</b>	<b>(1,441,318)</b>	<b>(1.93%)</b>
<b>Revenue</b>							
Debt Proceeds	0	0	0	0	0	0	
Direct Federal	597,909	234,990	644,620	879,610	642,821	(236,789)	(26.92%)
Direct State	4,414,717	2,616,609	2,949,358	5,565,967	1,018,168	(4,547,799)	(81.71%)
Donations	35,544	17,700	(2,188)	15,512	26,230	10,718	69.09%
External Charges for Services	20,153,675	17,752,287	742,700	18,494,987	19,432,855	937,868	5.07%
Federal Shared	0	0	0	0	0	0	
Interest Earnings	10,909,897	4,994,500	4,715,000	9,709,500	5,994,500	(3,715,000)	(38.26%)
Internal Charges for Services	2,730,651	3,071,639	366,200	3,437,839	3,029,792	(408,047)	(11.87%)
Licenses and Permits	578,739	536,900	70,757	607,657	648,323	40,666	6.69%
Local Government	7,319,838	7,888,541	1,774,884	9,663,425	8,806,276	(857,149)	(8.87%)
Other Miscellaneous Revenue	10,603,369	9,674,460	203,474	9,877,934	9,963,831	85,897	0.87%
Pass Through Other Grants	0	0	126,914	126,914	0	(126,914)	(100.00%)
Pass Through State Grants	1,430,904	855,385	593,660	1,449,045	560,613	(888,432)	(61.31%)
Private Grants	24,204	13,000	0	13,000	0	(13,000)	(100.00%)
Property Taxes	161,171,922	164,020,000	0	164,020,000	175,753,000	11,733,000	7.15%
Refunds of Expenditures	62,364	0	0	0	0	0	
Sale of Capital Outlay Assets	10,725	0	1,300	1,300	0	(1,300)	(100.00%)
Sales and Use Tax	13,345,667	13,345,667	0	13,345,667	13,120,100	(225,567)	(1.69%)
State Shared	7,418,875	290,560	0	290,560	282,660	(7,900)	(2.72%)
Transfer from County Funds	5,742,630	6,253,000	1,032,020	7,285,020	223,382	(7,061,638)	(96.93%)
<b>Revenue Total</b>	<b>246,551,631</b>	<b>231,565,238</b>	<b>13,218,699</b>	<b>244,783,937</b>	<b>239,502,551</b>	<b>(5,281,386)</b>	<b>(2.16%)</b>
<b>Expense</b>							
Allocations	521,601	480,072	83,620	563,692	516,068	(47,624)	(8.45%)
Capital Outlay	0	0	0	0	130,200	130,200	
Client/Inmate Expenditures	1,599,868	1,764,391	48,204	1,812,595	1,918,330	105,735	5.83%
County Share	150	210	0	210	0	(210)	(100.00%)
Debt Service	1,769,606	56,000	0	56,000	0	(56,000)	(100.00%)
Fees/Dues	471,624	520,211	29,190	549,401	581,057	31,656	5.76%
Insurance	2,560,450	2,616,000	92,882	2,708,882	3,051,856	342,974	12.66%
Non-Capital Assets	1,501,292	1,178,378	59,770	1,238,148	1,462,311	224,163	18.10%
Operational Services	7,005,680	8,082,778	1,012,963	9,095,741	9,155,227	59,486	0.65%
Other Expenditures	5,019,456	8,572,562	921,465	9,494,027	5,324,175	(4,169,852)	(43.92%)
Personnel	136,697,291	141,183,148	5,219,182	146,402,330	148,589,479	2,187,149	1.49%
Professional Services	13,685,417	14,628,309	536,283	15,164,592	14,331,837	(832,755)	(5.49%)
Rentals	9,442,521	10,242,323	73,161	10,315,484	10,569,690	254,206	2.46%
Repair and Maintenance	473,033	496,512	(80,814)	415,698	453,073	37,375	8.99%
Resale Expenditures	5,707	5,000	782	5,782	5,120	(662)	(11.45%)
Supplies	2,654,553	3,184,590	(568,787)	2,615,803	2,863,446	247,643	9.47%
Transfers to County Funds	39,624,122	41,934,526	1,696,956	43,631,482	32,704,575	(10,926,907)	(25.04%)
Travel and Training	1,349,093	1,572,642	(15,704)	1,556,938	1,429,681	(127,257)	(8.17%)
Utilities	592,771	698,410	(99,960)	598,450	663,609	65,159	10.89%
<b>Expense Total</b>	<b>224,974,235</b>	<b>237,216,062</b>	<b>9,009,193</b>	<b>246,225,255</b>	<b>233,749,734</b>	<b>(12,475,521)</b>	<b>(5.07%)</b>
<b>Ending Fund Balance</b>	<b>74,783,517</b>	<b>56,711,902</b>	<b>16,630,297</b>	<b>73,342,199</b>	<b>79,095,016</b>	<b>5,752,817</b>	<b>7.84%</b>

# 2026 Budget

## 102 - DISASTER CONTINGENCY

Description	FY2024 Actual	FY2025 Adopted	FY2025 Changes	FY2025 Revised	FY2026 Adopted	Var to Revised (\$)	Var to Revised (%)
<b>Beginning Fund Balance</b>	<b>11,030,000</b>	<b>18,730,000</b>	<b>0</b>	<b>18,730,000</b>	<b>23,251,624</b>	<b>4,521,624</b>	<b>24.14%</b>
<b>Revenue</b>							
Transfer from County Funds	9,500,000	0	6,063,624	6,063,624	0	(6,063,624)	(100.00%)
<b>Revenue Total</b>	<b>9,500,000</b>	<b>0</b>	<b>6,063,624</b>	<b>6,063,624</b>	<b>0</b>	<b>(6,063,624)</b>	<b>(100.00%)</b>
<b>Expense</b>							
Transfers to County Funds	1,800,000	1,542,000	0	1,542,000	0	(1,542,000)	(100.00%)
<b>Expense Total</b>	<b>1,800,000</b>	<b>1,542,000</b>	<b>0</b>	<b>1,542,000</b>	<b>0</b>	<b>(1,542,000)</b>	<b>(100.00%)</b>
<b>Ending Fund Balance</b>	<b>18,730,000</b>	<b>17,188,000</b>	<b>6,063,624</b>	<b>23,251,624</b>	<b>23,251,624</b>	<b>0</b>	<b>0.00%</b>

# 2026 Budget

## 105 - DISASTER RESPONSE

Description	FY2024 Actual	FY2025 Adopted	FY2025 Changes	FY2025 Revised	FY2026 Adopted	Var to Revised (\$)	Var to Revised (%)
<b>Beginning Fund Balance</b>	<b>42,521,608</b>	<b>25,189,514</b>	<b>11,901,678</b>	<b>37,091,192</b>	<b>8,118,306</b>	<b>(28,972,886)</b>	<b>(78.11%)</b>
<b>Revenue</b>							
Direct Federal	13,551,049	0	80,000	80,000	0	(80,000)	(100.00%)
Direct State	541,570	0	1,316,404	1,316,404	0	(1,316,404)	(100.00%)
External Charges for Services	0	0	0	0	0	0	
Interest Earnings	0	0	0	0	0	0	
Other Miscellaneous Revenue	0	0	0	0	0	0	
Pass Through Other Grants	0	0	0	0	0	0	
Pass Through State Grants	2,979,926	1,972,046	(106,713)	1,865,333	0	(1,865,333)	(100.00%)
Refunds of Expenditures	0	0	0	0	0	0	
Sales and Use Tax	0	0	0	0	0	0	
Transfer from County Funds	1,800,000	0	0	0	0	0	
<b>Revenue Total</b>	<b>18,872,545</b>	<b>1,972,046</b>	<b>1,289,691</b>	<b>3,261,737</b>	<b>0</b>	<b>(3,261,737)</b>	<b>(100.00%)</b>
<b>Expense</b>							
Allocations	37,899	0	0	0	0	0	
Capital Outlay	1,396,052	0	0	0	0	0	
Client/Inmate Expenditures	154,602	0	60,000	60,000	60,000	0	0.00%
Debt Service	15,000	0	0	0	0	0	
Fees/Dues	3,850	0	30,000	30,000	0	(30,000)	(100.00%)
Non-Capital Assets	948,201	100,000	24,578	124,578	0	(124,578)	(100.00%)
Operational Services	29,165	0	143,867	143,867	0	(143,867)	(100.00%)
Other Expenditures	7,380,112	6,551,019	6,574,218	13,125,237	600,751	(12,524,486)	(95.42%)
Personnel	595,197	0	99,361	99,361	100,000	639	0.64%
Professional Services	2,116,198	1,661,407	1,462,465	3,123,872	2,295,254	(828,618)	(26.53%)
Rentals	128,005	0	3,515	3,515	0	(3,515)	(100.00%)
Repair and Maintenance	4,253	0	0	0	0	0	
Supplies	208,021	0	0	0	0	0	
Transfers to County Funds	11,267,128	10,374,143	5,149,970	15,524,113	0	(15,524,113)	(100.00%)
Travel and Training	2,786	0	0	0	0	0	
Utilities	16,492	0	80	80	0	(80)	(100.00%)
<b>Expense Total</b>	<b>24,302,961</b>	<b>18,686,569</b>	<b>13,548,054</b>	<b>32,234,623</b>	<b>3,056,005</b>	<b>(29,178,618)</b>	<b>(90.52%)</b>
<b>Ending Fund Balance</b>	<b>37,091,192</b>	<b>8,474,991</b>	<b>(356,685)</b>	<b>8,118,306</b>	<b>5,062,301</b>	<b>(3,056,005)</b>	<b>(37.64%)</b>

# 2026 Budget

## 125 - SECTION 125

Description	FY2024 Actual	FY2025 Adopted	FY2025 Changes	FY2025 Revised	FY2026 Adopted	Var to Revised (\$)	Var to Revised (%)
<b>Beginning Fund Balance</b>	<b>172,078</b>	<b>150,078</b>	<b>94,879</b>	<b>244,957</b>	<b>241,757</b>	<b>(3,200)</b>	<b>(1.31%)</b>
<b>Revenue</b>							
Other Miscellaneous Revenue	98,158	5,000	20,000	25,000	5,000	(20,000)	(80.00%)
<b>Revenue Total</b>	<b>98,158</b>	<b>5,000</b>	<b>20,000</b>	<b>25,000</b>	<b>5,000</b>	<b>(20,000)</b>	<b>(80.00%)</b>
<b>Expense</b>							
Insurance	0	0	0	0	0	0	
Personnel	881	0	1,200	1,200	0	(1,200)	(100.00%)
Professional Services	24,397	27,000	0	27,000	27,000	0	0.00%
<b>Expense Total</b>	<b>25,278</b>	<b>27,000</b>	<b>1,200</b>	<b>28,200</b>	<b>27,000</b>	<b>(1,200)</b>	<b>(4.26%)</b>
<b>Ending Fund Balance</b>	<b>244,957</b>	<b>128,078</b>	<b>113,679</b>	<b>241,757</b>	<b>219,757</b>	<b>(22,000)</b>	<b>(9.10%)</b>

# 2026 Budget

## 200 - SALES TAX

Description	FY2024 Actual	FY2025 Adopted	FY2025 Changes	FY2025 Revised	FY2026 Adopted	Var to Revised (\$)	Var to Revised (%)
<b>Beginning Fund Balance</b>	<b>6,713,198</b>	<b>8,330,738</b>	<b>(454,433)</b>	<b>7,876,305</b>	<b>3,647,761</b>	<b>(4,228,544)</b>	<b>(53.69%)</b>
<b>Revenue</b>							
Direct State	0	0	0	0	0	0	
Interest Earnings	490,688	436,562	0	436,562	401,431	(35,131)	(8.05%)
Other Taxes	0	0	0	0	0	0	
Pass Through State Grants	0	0	0	0	0	0	
Sales and Use Tax	13,019,657	14,382,924	0	14,382,924	14,292,397	(90,527)	(0.63%)
<b>Revenue Total</b>	<b>13,510,345</b>	<b>14,819,486</b>	<b>0</b>	<b>14,819,486</b>	<b>14,693,828</b>	<b>(125,658)</b>	<b>(0.85%)</b>
<b>Expense</b>							
Fees/Dues	581	800	0	800	1,000	200	25.00%
Insurance	1,640	1,864	0	1,864	2,390	526	28.22%
Operational Services	2,664	3,800	0	3,800	4,780	980	25.79%
Other Expenditures	11,944,274	12,607,293	2	12,607,295	12,384,537	(222,758)	(1.77%)
Personnel	381,207	403,452	0	403,452	541,725	138,273	34.27%
Professional Services	0	4,000	(23)	3,977	5,000	1,023	25.72%
Rentals	11,544	12,842	0	12,842	15,830	2,988	23.27%
Supplies	895	2,400	0	2,400	3,000	600	25.00%
Transfers to County Funds	0	6,000,000	0	6,000,000	0	(6,000,000)	(100.00%)
Travel and Training	2,092	8,400	0	8,400	10,500	2,100	25.00%
Utilities	2,340	3,200	0	3,200	4,000	800	25.00%
<b>Expense Total</b>	<b>12,347,238</b>	<b>19,048,051</b>	<b>(21)</b>	<b>19,048,030</b>	<b>12,972,762</b>	<b>(6,075,268)</b>	<b>(31.89%)</b>
<b>Ending Fund Balance</b>	<b>7,876,305</b>	<b>4,102,173</b>	<b>(454,412)</b>	<b>3,647,761</b>	<b>5,368,827</b>	<b>1,721,066</b>	<b>47.18%</b>

# 2026 Budget

## 215 - OPEN LANDS

Description	FY2024 Actual	FY2025 Adopted	FY2025 Changes	FY2025 Revised	FY2026 Adopted	Var to Revised (\$)	Var to Revised (%)
<b>Beginning Fund Balance</b>	<b>29,423,019</b>	<b>35,451,587</b>	<b>3,802,221</b>	<b>39,253,808</b>	<b>32,104,816</b>	<b>(7,148,992)</b>	<b>(18.21%)</b>
<b>Revenue</b>							
Direct Federal	0	220,000	(220,000)	0	0	0	
Direct State	89,803	0	1,697,730	1,697,730	0	(1,697,730)	(100.00%)
Donations	5,385	0	4,407,500	4,407,500	0	(4,407,500)	(100.00%)
External Charges for Services	168,567	152,569	0	152,569	174,975	22,406	14.69%
Interest Earnings	1,411,253	930,223	0	930,223	916,701	(13,522)	(1.45%)
Licenses and Permits	1,498,332	1,629,170	0	1,629,170	1,564,088	(65,082)	(3.99%)
Local Government	238,264	231,118	3,350,000	3,581,118	231,118	(3,350,000)	(93.55%)
Other Miscellaneous Revenue	8,940	0	0	0	0	0	
Pass Through State Grants	0	0	0	0	0	0	
Refunds of Expenditures	0	0	5	5	0	(5)	(100.00%)
Sale of Capital Outlay Assets	0	0	0	0	0	0	
Sales and Use Tax	11,820,726	12,391,783	0	12,391,783	12,183,571	(208,212)	(1.68%)
State Shared	1,511,550	0	2,941,526	2,941,526	0	(2,941,526)	(100.00%)
Transfer from County Funds	4,800,985	2,592,250	11,845,222	14,437,472	2,895,730	(11,541,742)	(79.94%)
<b>Revenue Total</b>	<b>21,553,805</b>	<b>18,147,113</b>	<b>24,021,983</b>	<b>42,169,096</b>	<b>17,966,183</b>	<b>(24,202,913)</b>	<b>(57.39%)</b>
<b>Expense</b>							
Allocations	2,618,847	3,036,279	(308,572)	2,727,707	2,683,959	(43,748)	(1.60%)
Capital Outlay	865,576	3,572,440	23,055,052	26,627,492	4,601,440	(22,026,052)	(82.72%)
Fees/Dues	149,106	128,200	0	128,200	139,440	11,240	8.77%
Insurance	2,500	0	0	0	0	0	
Non-Capital Assets	227,333	893,410	(139,160)	754,250	159,410	(594,840)	(78.87%)
Operational Services	139,923	347,253	50,000	397,253	99,876	(297,377)	(74.86%)
Other Expenditures	182,107	222,300	1,063,313	1,285,613	184,127	(1,101,486)	(85.68%)
Personnel	2,066,957	2,037,267	0	2,037,267	2,023,836	(13,431)	(0.66%)
Professional Services	32,548	30,000	0	30,000	150,000	120,000	400.00%
Rentals	211,379	240,100	0	240,100	218,120	(21,980)	(9.15%)
Repair and Maintenance	65,571	28,835	7,778	36,613	28,835	(7,778)	(21.24%)
Resale Expenditures	17,468	14,000	0	14,000	14,000	0	0.00%
Supplies	81,131	83,460	0	83,460	77,114	(6,346)	(7.60%)
Transfers to County Funds	4,963,093	2,523,635	12,318,198	14,841,833	2,758,490	(12,083,343)	(81.41%)
Travel and Training	18,305	25,000	0	25,000	25,000	0	0.00%
Utilities	81,173	89,300	0	89,300	92,249	2,949	3.30%
<b>Expense Total</b>	<b>11,723,016</b>	<b>13,271,479</b>	<b>36,046,609</b>	<b>49,318,088</b>	<b>13,255,896</b>	<b>(36,062,192)</b>	<b>(73.12%)</b>
<b>Ending Fund Balance</b>	<b>39,253,808</b>	<b>40,327,221</b>	<b>(8,222,405)</b>	<b>32,104,816</b>	<b>36,815,103</b>	<b>4,710,287</b>	<b>14.67%</b>

# 2026 Budget

## 220 - PARKS

Description	FY2024 Actual	FY2025 Adopted	FY2025 Changes	FY2025 Revised	FY2026 Adopted	Var to Revised (\$)	Var to Revised (%)
<b>Beginning Fund Balance</b>	<b>2,574,265</b>	<b>1,844,250</b>	<b>1,018,791</b>	<b>2,863,041</b>	<b>801,585</b>	<b>(2,061,456)</b>	<b>(72.00%)</b>
<b>Revenue</b>							
Direct Federal	470,987	160,000	605,272	765,272	0	(765,272)	(100.00%)
Direct State	350,000	300,000	50,000	350,000	350,000	0	0.00%
Donations	63,317	60,000	20,000	80,000	80,000	0	0.00%
External Charges for Services	416,078	278,515	0	278,515	387,728	109,213	39.21%
Interest Earnings	27	0	0	0	0	0	
Internal Charges for Services	5,546	5,238	0	5,238	5,238	0	0.00%
Licenses and Permits	4,549,643	4,330,649	0	4,330,649	4,571,227	240,578	5.56%
Other Miscellaneous Revenue	4,815	0	0	0	0	0	
Pass Through Other Grants	23,749	0	0	0	0	0	
Pass Through State Grants	9,300	0	0	0	0	0	
Sale of Capital Outlay Assets	0	0	0	0	0	0	
State Shared	0	0	0	0	0	0	
Transfer from County Funds	1,244,035	2,067,245	407,339	2,474,584	3,151,254	676,670	27.34%
<b>Revenue Total</b>	<b>7,137,497</b>	<b>7,201,647</b>	<b>1,082,611</b>	<b>8,284,258</b>	<b>8,545,447</b>	<b>261,189</b>	<b>3.15%</b>
<b>Expense</b>							
Allocations	(2,164,606)	(2,736,739)	308,572	(2,428,167)	(2,373,545)	54,622	(2.25%)
Capital Outlay	410,105	320,000	1,701,063	2,021,063	200,000	(1,821,063)	(90.10%)
Debt Service	32,982	0	0	0	0	0	
Fees/Dues	448,493	467,908	0	467,908	505,908	38,000	8.12%
Insurance	282,488	320,095	0	320,095	354,651	34,556	10.80%
Non-Capital Assets	250,399	1,772,945	(1,085,548)	687,397	1,888,980	1,201,583	174.80%
Operational Services	197,587	255,973	121,458	377,431	284,733	(92,698)	(24.56%)
Other Expenditures	19,664	193,792	20,884	214,676	133,994	(80,682)	(37.58%)
Personnel	5,616,799	6,181,661	0	6,181,661	6,213,880	32,219	0.52%
Professional Services	27,745	133,860	15,000	148,860	130,860	(18,000)	(12.09%)
Rentals	702,298	865,775	0	865,775	805,084	(60,691)	(7.01%)
Repair and Maintenance	346,590	464,383	(40,377)	424,006	421,883	(2,123)	(0.50%)
Supplies	257,150	319,547	0	319,547	311,847	(7,700)	(2.41%)
Transfers to County Funds	57,965	531,647	(165,515)	366,132	50,380	(315,752)	(86.24%)
Travel and Training	115,302	116,774	0	116,774	113,549	(3,225)	(2.76%)
Utilities	247,759	262,556	0	262,556	282,986	20,430	7.78%
<b>Expense Total</b>	<b>6,848,721</b>	<b>9,470,177</b>	<b>875,537</b>	<b>10,345,714</b>	<b>9,325,190</b>	<b>(1,020,524)</b>	<b>(9.86%)</b>
<b>Ending Fund Balance</b>	<b>2,863,041</b>	<b>(424,280)</b>	<b>1,225,865</b>	<b>801,585</b>	<b>21,842</b>	<b>(779,743)</b>	<b>(97.28%)</b>

# 2026 Budget

## 225 - PEST CONTROL

Description	FY2024 Actual	FY2025 Adopted	FY2025 Changes	FY2025 Revised	FY2026 Adopted	Var to Revised (\$)	Var to Revised (%)
<b>Beginning Fund Balance</b>	<b>458,208</b>	<b>786,622</b>	<b>541,807</b>	<b>1,328,429</b>	<b>1,642,620</b>	<b>314,191</b>	<b>23.65%</b>
<b>Revenue</b>							
Direct Federal	152,561	140,000	0	140,000	140,000	0	0.00%
External Charges for Services	343,171	423,596	0	423,596	423,596	0	0.00%
Internal Charges for Services	157,484	191,000	0	191,000	191,000	0	0.00%
Local Government	0	0	0	0	0	0	
Other Miscellaneous Revenue	88	0	0	0	0	0	
Other Taxes	68,104	61,785	0	61,785	54,989	(6,796)	(11.00%)
Pass Through State Grants	38,146	36,700	0	36,700	36,700	0	0.00%
Property Taxes	1,019,299	1,002,743	0	1,002,743	1,086,937	84,194	8.40%
Sale of Capital Outlay Assets	516,386	0	0	0	0	0	
State Shared	34,878	0	0	0	0	0	
Transfer from County Funds	105,149	108,000	600,000	708,000	111,000	(597,000)	(84.32%)
<b>Revenue Total</b>	<b>2,435,267</b>	<b>1,963,824</b>	<b>600,000</b>	<b>2,563,824</b>	<b>2,044,222</b>	<b>(519,602)</b>	<b>(20.27%)</b>
<b>Expense</b>							
Allocations	434,105	567,641	0	567,641	631,544	63,903	11.26%
Capital Outlay	0	0	0	0	0	0	
Fees/Dues	8,809	4,000	0	4,000	7,500	3,500	87.50%
Insurance	728	0	0	0	0	0	
Non-Capital Assets	2,650	0	0	0	0	0	
Operational Services	24,832	19,200	0	19,200	17,568	(1,632)	(8.50%)
Other Expenditures	874	1,000	0	1,000	1,000	0	0.00%
Personnel	697,790	719,575	0	719,575	755,251	35,676	4.96%
Professional Services	45,759	500	0	500	500	0	0.00%
Rentals	166,020	159,900	0	159,900	186,686	26,786	16.75%
Repair and Maintenance	16,001	10,500	0	10,500	10,575	75	0.71%
Supplies	157,178	156,517	0	156,517	156,517	0	0.00%
Transfers to County Funds	0	0	600,000	600,000	0	(600,000)	(100.00%)
Travel and Training	2,928	0	0	0	0	0	
Utilities	7,373	10,800	0	10,800	6,500	(4,300)	(39.81%)
<b>Expense Total</b>	<b>1,565,046</b>	<b>1,649,633</b>	<b>600,000</b>	<b>2,249,633</b>	<b>1,773,641</b>	<b>(475,992)</b>	<b>(21.16%)</b>
<b>Ending Fund Balance</b>	<b>1,328,429</b>	<b>1,100,813</b>	<b>541,807</b>	<b>1,642,620</b>	<b>1,913,201</b>	<b>270,581</b>	<b>16.47%</b>

# 2026 Budget

## 230 - CONSERVATION TRUST FUND

Description	FY2024 Actual	FY2025 Adopted	FY2025 Changes	FY2025 Revised	FY2026 Adopted	Var to Revised (\$)	Var to Revised (%)
<b>Beginning Fund Balance</b>	<b>6,189,647</b>	<b>7,002,232</b>	<b>(743,671)</b>	<b>6,258,561</b>	<b>5,728,545</b>	<b>(530,016)</b>	<b>(8.47%)</b>
<b>Revenue</b>							
Interest Earnings	259,314	171,493	0	171,493	85,002	(86,491)	(50.43%)
State Shared	786,098	906,193	0	906,193	731,000	(175,193)	(19.33%)
<b>Revenue Total</b>	<b>1,045,412</b>	<b>1,077,686</b>	<b>0</b>	<b>1,077,686</b>	<b>816,002</b>	<b>(261,684)</b>	<b>(24.28%)</b>
<b>Expense</b>							
Transfers to County Funds	976,499	1,537,213	70,489	1,607,702	3,119,637	1,511,935	94.04%
<b>Expense Total</b>	<b>976,499</b>	<b>1,537,213</b>	<b>70,489</b>	<b>1,607,702</b>	<b>3,119,637</b>	<b>1,511,935</b>	<b>94.04%</b>
<b>Ending Fund Balance</b>	<b>6,258,561</b>	<b>6,542,705</b>	<b>(814,160)</b>	<b>5,728,545</b>	<b>3,424,910</b>	<b>(2,303,635)</b>	<b>(40.21%)</b>

# 2026 Budget

## 240 - THE RANCH

Description	FY2024 Actual	FY2025 Adopted	FY2025 Changes	FY2025 Revised	FY2026 Adopted	Var to Revised (\$)	Var to Revised (%)
<b>Beginning Fund Balance</b>	<b>3,730,758</b>	<b>(2,794,379)</b>	<b>5,429,065</b>	<b>2,634,686</b>	<b>99,603,196</b>	<b>96,968,510</b>	<b>3680.46%</b>
<b>Revenue</b>							
Debt Proceeds	0	0	110,000,000	110,000,000	0	(110,000,000)	(100.00%)
Direct State	0	0	0	0	0	0	
Donations	782,911	31,000	1,200,000	1,231,000	40,031,400	38,800,400	3151.94%
External Charges for Services	9,314,457	9,206,370	(563,166)	8,643,204	9,519,688	876,484	10.14%
Interest Earnings	378,933	149,138	617,938	767,076	2,936,195	2,169,119	282.78%
Internal Charges for Services	77,784	114,000	0	114,000	85,500	(28,500)	(25.00%)
Licenses and Permits	24,259	17,500	0	17,500	30,000	12,500	71.43%
Other Miscellaneous Revenue	410,975	308,000	0	308,000	284,900	(23,100)	(7.50%)
Pass Through State Grants	0	0	0	0	0	0	
Refunds of Expenditures	1,094,300	900,000	0	900,000	850,000	(50,000)	(5.56%)
Sale of Capital Outlay Assets	345	0	0	0	0	0	
Sales and Use Tax	14,144,674	14,817,964	0	14,817,964	14,567,379	(250,585)	(1.69%)
Transfer from County Funds	257,360	371,626	0	371,626	273,000	(98,626)	(26.54%)
<b>Revenue Total</b>	<b>26,485,998</b>	<b>25,915,598</b>	<b>111,254,772</b>	<b>137,170,370</b>	<b>68,578,062</b>	<b>(68,592,308)</b>	<b>(50.01%)</b>
<b>Expense</b>							
Allocations	395,121	406,754	16,692	423,446	499,689	76,243	18.01%
Capital Outlay	11,529,372	10,825,000	4,994,298	15,819,298	82,804,200	66,984,902	423.44%
Debt Service	23,226	0	542,500	542,500	0	(542,500)	(100.00%)
Fees/Dues	130,380	148,399	0	148,399	199,927	51,528	34.72%
Insurance	229,487	206,283	0	206,283	183,424	(22,859)	(11.08%)
Non-Capital Assets	755,748	262,700	485,744	748,444	137,500	(610,944)	(81.63%)
Operational Services	1,382,823	1,777,240	(270,089)	1,507,151	1,149,608	(357,543)	(23.72%)
Other Expenditures	1,427,563	1,067,865	1,618,298	2,686,163	2,184,350	(501,813)	(18.68%)
Personnel	3,552,654	4,265,870	153,565	4,419,435	5,138,435	719,000	16.27%
Professional Services	5,409,851	6,159,848	(16,323)	6,143,525	6,073,526	(69,999)	(1.14%)
Rentals	495,970	607,908	6,584	614,492	605,909	(8,583)	(1.40%)
Repair and Maintenance	1,026,283	1,036,500	345,916	1,382,416	977,734	(404,682)	(29.27%)
Resale Expenditures	208,272	181,700	0	181,700	216,750	35,050	19.29%
Supplies	287,917	206,007	1,050	207,057	199,020	(8,037)	(3.88%)
Transfers to County Funds	273,604	90,000	4,366,771	4,456,771	10,658,250	6,201,479	139.15%
Travel and Training	57,740	113,070	25,000	138,070	103,025	(35,045)	(25.38%)
Utilities	396,061	574,010	2,700	576,710	465,811	(110,899)	(19.23%)
<b>Expense Total</b>	<b>27,582,070</b>	<b>27,929,154</b>	<b>12,272,706</b>	<b>40,201,860</b>	<b>111,597,158</b>	<b>71,395,298</b>	<b>177.59%</b>
<b>Ending Fund Balance</b>	<b>2,634,686</b>	<b>(4,807,935)</b>	<b>104,411,131</b>	<b>99,603,196</b>	<b>56,584,100</b>	<b>(43,019,096)</b>	<b>(43.19%)</b>

# 2026 Budget

## 245 - BUILDING INSPECTION

Description	FY2024 Actual	FY2025 Adopted	FY2025 Changes	FY2025 Revised	FY2026 Adopted	Var to Revised (\$)	Var to Revised (%)
<b>Beginning Fund Balance</b>	<b>4,203,999</b>	<b>3,369,123</b>	<b>835,996</b>	<b>4,205,119</b>	<b>3,592,549</b>	<b>(612,570)</b>	<b>(14.57%)</b>
<b>Revenue</b>							
External Charges for Services	25,213	32,500	0	32,500	22,500	(10,000)	(30.77%)
Licenses and Permits	3,551,172	2,767,500	200,000	2,967,500	2,977,500	10,000	0.34%
Other Miscellaneous Revenue	42	0	0	0	0	0	
<b>Revenue Total</b>	<b>3,576,427</b>	<b>2,800,000</b>	<b>200,000</b>	<b>3,000,000</b>	<b>3,000,000</b>	<b>0</b>	<b>0.00%</b>
<b>Expense</b>							
Allocations	314,542	285,061	0	285,061	312,926	27,865	9.78%
Fees/Dues	4,396	4,000	0	4,000	4,000	0	0.00%
Insurance	10,592	13,251	0	13,251	18,500	5,249	39.61%
Non-Capital Assets	0	0	0	0	0	0	
Operational Services	49,110	57,400	35,000	92,400	87,600	(4,800)	(5.19%)
Other Expenditures	30,557	53,500	0	53,500	55,500	2,000	3.74%
Personnel	2,796,377	2,558,697	143,060	2,701,757	2,726,015	24,258	0.90%
Professional Services	70,538	135,000	0	135,000	130,000	(5,000)	(3.70%)
Rentals	187,042	221,166	0	221,166	212,832	(8,334)	(3.77%)
Repair and Maintenance	41,706	31,500	0	31,500	41,000	9,500	30.16%
Supplies	36,091	42,000	0	42,000	36,500	(5,500)	(13.10%)
Transfers to County Funds	0	0	0	0	0	0	
Travel and Training	20,142	20,050	0	20,050	20,545	495	2.47%
Utilities	14,215	12,885	0	12,885	13,000	115	0.89%
<b>Expense Total</b>	<b>3,575,307</b>	<b>3,434,510</b>	<b>178,060</b>	<b>3,612,570</b>	<b>3,658,418</b>	<b>45,848</b>	<b>1.27%</b>
<b>Ending Fund Balance</b>	<b>4,205,119</b>	<b>2,734,613</b>	<b>857,936</b>	<b>3,592,549</b>	<b>2,934,131</b>	<b>(658,418)</b>	<b>(18.33%)</b>

# 2026 Budget

## 246 - PUBLIC TRUSTEE

Description	FY2024 Actual	FY2025 Adopted	FY2025 Changes	FY2025 Revised	FY2026 Adopted	Var to Revised (\$)	Var to Revised (%)
<b>Beginning Fund Balance</b>	<b>273,918</b>	<b>304,131</b>	<b>0</b>	<b>304,131</b>	<b>0</b>	<b>(304,131)</b>	<b>(100.00%)</b>
<b>Revenue</b>							
External Charges for Services	291,086	356,000	0	356,000	440,000	84,000	23.60%
Interest Earnings	16,394	28,000	0	28,000	15,000	(13,000)	(46.43%)
Other Miscellaneous Revenue	0	0	0	0	0	0	
<b>Revenue Total</b>	<b>307,479</b>	<b>384,000</b>	<b>0</b>	<b>384,000</b>	<b>455,000</b>	<b>71,000</b>	<b>18.49%</b>
<b>Expense</b>							
Fees/Dues	777	800	0	800	800	0	0.00%
Insurance	0	0	0	0	0	0	
Non-Capital Assets	0	1,000	(550)	450	1,000	550	122.22%
Operational Services	5,339	6,348	(550)	5,798	6,500	702	12.11%
Other Expenditures	0	0	0	0	0	0	
Personnel	155,457	245,051	0	245,051	310,389	65,338	26.66%
Professional Services	0	0	0	0	0	0	
Rentals	4,415	3,658	3,150	6,808	8,952	2,144	31.49%
Supplies	282	2,000	(1,900)	100	1,000	900	900.00%
Transfers to County Funds	0	0	226,795	226,795	0	(226,795)	(100.00%)
Travel and Training	48	1,200	(600)	600	1,200	600	100.00%
Utilities	288	0	450	450	450	0	0.00%
<b>Expense Total</b>	<b>166,607</b>	<b>260,057</b>	<b>226,795</b>	<b>486,852</b>	<b>330,291</b>	<b>(156,561)</b>	<b>(32.16%)</b>
<b>Ending Fund Balance</b>	<b>414,790</b>	<b>428,074</b>	<b>(226,795)</b>	<b>201,279</b>	<b>0</b>	<b>(201,279)</b>	<b>(100.00%)</b>

# 2026 Budget

## 252 - ROAD AND BRIDGE

Description	FY2024 Actual	FY2025 Adopted	FY2025 Changes	FY2025 Revised	FY2026 Adopted	Var to Revised (\$)	Var to Revised (%)
<b>Beginning Fund Balance</b>	<b>24,212,646</b>	<b>19,425,525</b>	<b>8,520,396</b>	<b>27,945,921</b>	<b>24,333,995</b>	<b>(3,611,926)</b>	<b>(12.92%)</b>
<b>Revenue</b>							
Direct Federal	5,000,000	0	0	0	444,000	444,000	
Direct State	379,775	0	0	0	2,430,305	2,430,305	
External Charges for Services	485,848	300,000	0	300,000	350,000	50,000	16.67%
Federal Shared	2,742,847	2,320,000	0	2,320,000	2,620,000	300,000	12.93%
Interest Earnings	12,089	0	0	0	0	0	
Internal Charges for Services	38,876	15,000	0	15,000	35,000	20,000	133.33%
Licenses and Permits	2,118,629	0	0	0	0	0	
Local Government	0	967,500	0	967,500	500,000	(467,500)	(48.32%)
Other Miscellaneous Revenue	28,524	3,158,000	0	3,158,000	900,000	(2,258,000)	(71.50%)
Other Taxes	12,786,763	12,842,620	0	12,842,620	13,084,992	242,372	1.89%
Pass Through State Grants	3,713,331	5,307,765	0	5,307,765	4,898,025	(409,740)	(7.72%)
Property Taxes	3,552,856	3,675,000	0	3,675,000	3,774,000	99,000	2.69%
State Shared	10,279,967	10,240,000	0	10,240,000	10,850,000	610,000	5.96%
Transfer from County Funds	4,400,224	5,495,318	(1,218,879)	4,276,439	1,452,757	(2,823,682)	(66.03%)
<b>Revenue Total</b>	<b>45,539,729</b>	<b>44,321,203</b>	<b>(1,218,879)</b>	<b>43,102,324</b>	<b>41,339,079</b>	<b>(1,763,245)</b>	<b>(4.09%)</b>
<b>Expense</b>							
Capital Outlay	14,065,414	255,000	0	255,000	15,221,034	14,966,034	5869.03%
Debt Service	30,000	0	0	0	0	0	
Fees/Dues	18,824	17,590	0	17,590	20,600	3,010	17.11%
Insurance	186,013	258,894	0	258,894	173,228	(85,666)	(33.09%)
Inventory Reporting	(173,180)	5,000	0	5,000	5,000	0	0.00%
Non-Capital Assets	33,897	221,630	0	221,630	21,700	(199,930)	(90.21%)
Operational Services	9,174,875	24,909,050	0	24,909,050	12,636,491	(12,272,559)	(49.27%)
Other Expenditures	1,572,692	1,654,860	0	1,654,860	1,577,400	(77,460)	(4.68%)
Personnel	8,488,567	9,523,539	0	9,523,539	9,768,666	245,127	2.57%
Professional Services	692,482	1,047,170	0	1,047,170	600,000	(447,170)	(42.70%)
Rentals	2,072,420	2,188,994	0	2,188,994	2,244,325	55,331	2.53%
Repair and Maintenance	102,162	99,900	0	99,900	103,000	3,100	3.10%
Supplies	5,060,035	6,090,446	0	6,090,446	5,932,937	(157,509)	(2.59%)
Transfers to County Funds	312,948	237,601	0	237,601	408,983	171,382	72.13%
Travel and Training	52,320	51,520	0	51,520	58,500	6,980	13.55%
Utilities	116,985	153,056	0	153,056	158,960	5,904	3.86%
<b>Expense Total</b>	<b>41,806,454</b>	<b>46,714,250</b>	<b>0</b>	<b>46,714,250</b>	<b>48,930,824</b>	<b>2,216,574</b>	<b>4.74%</b>
<b>Ending Fund Balance</b>	<b>27,945,921</b>	<b>17,032,478</b>	<b>7,301,517</b>	<b>24,333,995</b>	<b>16,742,250</b>	<b>(7,591,745)</b>	<b>(31.20%)</b>

# 2026 Budget

## 255 - TRANSPORTATION EXPANSION

Description	FY2024 Actual	FY2025 Adopted	FY2025 Changes	FY2025 Revised	FY2026 Adopted	Var to Revised (\$)	Var to Revised (%)
<b>Beginning Fund Balance</b>	<b>6,704,440</b>	<b>3,152,200</b>	<b>420,665</b>	<b>3,572,865</b>	<b>3,398,813</b>	<b>(174,052)</b>	<b>(4.87%)</b>
<b>Revenue</b>							
Interest Earnings	290,205	82,830	0	82,830	76,000	(6,830)	(8.25%)
Licenses and Permits	956,473	876,965	0	876,965	1,008,860	131,895	15.04%
Other Miscellaneous Revenue	21,971	0	0	0	0	0	
<b>Revenue Total</b>	<b>1,268,648</b>	<b>959,795</b>	<b>0</b>	<b>959,795</b>	<b>1,084,860</b>	<b>125,065</b>	<b>13.03%</b>
<b>Expense</b>							
Professional Services	0	12,672	0	12,672	16,000	3,328	26.26%
Transfers to County Funds	4,400,224	821,175	300,000	1,121,175	1,452,757	331,582	29.57%
<b>Expense Total</b>	<b>4,400,224</b>	<b>833,847</b>	<b>300,000</b>	<b>1,133,847</b>	<b>1,468,757</b>	<b>334,910</b>	<b>29.54%</b>
<b>Ending Fund Balance</b>	<b>3,572,865</b>	<b>3,278,148</b>	<b>120,665</b>	<b>3,398,813</b>	<b>3,014,916</b>	<b>(383,897)</b>	<b>(11.30%)</b>

# 2026 Budget

## 262 - HUMAN SERVICES

Description	FY2024 Actual	FY2025 Adopted	FY2025 Changes	FY2025 Revised	FY2026 Adopted	Var to Revised (\$)	Var to Revised (%)
<b>Beginning Fund Balance</b>	<b>12,256,189</b>	<b>11,662,548</b>	<b>759,756</b>	<b>12,422,304</b>	<b>12,422,304</b>	<b>0</b>	<b>0.00%</b>
<b>Revenue</b>							
Direct Federal	375,141	0	0	0	0	0	
Direct State	23,145,597	16,338,782	0	16,338,782	17,189,528	850,746	5.21%
External Charges for Services	0	0	0	0	0	0	
Local Government	20,000	20,000	0	20,000	20,000	0	0.00%
Other Miscellaneous Revenue	2,173,054	513,763	0	513,763	1,039,594	525,831	102.35%
Pass Through State Grants	22,439,175	32,742,904	0	32,742,904	31,011,248	(1,731,656)	(5.29%)
Private Grants	141,000	130,000	0	130,000	120,000	(10,000)	(7.69%)
Property Taxes	12,094,190	12,938,400	0	12,938,400	13,429,000	490,600	3.79%
Refunds of Expenditures	558,319	649,298	0	649,298	662,000	12,702	1.96%
Transfer from County Funds	175,000	0	0	0	1,000,000	1,000,000	
<b>Revenue Total</b>	<b>61,121,476</b>	<b>63,333,147</b>	<b>0</b>	<b>63,333,147</b>	<b>64,471,370</b>	<b>1,138,223</b>	<b>1.80%</b>
<b>Expense</b>							
Allocations	3,720,121	3,893,266	0	3,893,266	3,902,548	9,282	0.24%
Capital Outlay	0	0	0	0	0	0	
Client/Inmate Expenditures	1,571,197	1,146,966	0	1,146,966	1,227,630	80,664	7.03%
County Share	3,922,580	4,235,492	0	4,235,492	4,382,032	146,540	3.46%
Debt Service	73,966	0	0	0	0	0	
Fees/Dues	73,902	87,857	0	87,857	83,942	(3,915)	(4.46%)
Insurance	217,565	240,154	0	240,154	229,226	(10,928)	(4.55%)
Non-Capital Assets	37,556	0	0	0	0	0	
Operational Services	4,670,524	3,487,603	0	3,487,603	4,967,559	1,479,956	42.43%
Other Expenditures	81,116	149,445	0	149,445	460,042	310,597	207.83%
Personnel	42,230,950	45,521,281	0	45,521,281	44,753,196	(768,085)	(1.69%)
Professional Services	1,487,486	1,490,085	0	1,490,085	1,746,650	256,565	17.22%
Rentals	1,251,730	1,333,615	0	1,333,615	1,237,717	(95,898)	(7.19%)
Repair and Maintenance	921,926	955,886	0	955,886	990,500	34,614	3.62%
Supplies	185,268	201,674	0	201,674	143,535	(58,139)	(28.83%)
Transfers to County Funds	5,000	0	0	0	0	0	
Travel and Training	357,453	437,618	0	437,618	317,212	(120,406)	(27.51%)
Utilities	147,022	152,205	0	152,205	166,646	14,441	9.49%
<b>Expense Total</b>	<b>60,955,361</b>	<b>63,333,147</b>	<b>0</b>	<b>63,333,147</b>	<b>64,608,435</b>	<b>1,275,288</b>	<b>2.01%</b>
<b>Ending Fund Balance</b>	<b>12,422,304</b>	<b>11,662,548</b>	<b>759,756</b>	<b>12,422,304</b>	<b>12,285,239</b>	<b>(137,065)</b>	<b>(1.10%)</b>

# 2026 Budget

## 263 - EARLY CHILDHOOD

Description	FY2024 Actual	FY2025 Adopted	FY2025 Changes	FY2025 Revised	FY2026 Adopted	Var to Revised (\$)	Var to Revised (%)
<b>Revenue</b>							
Sales and Use Tax	0	0	0	0	24,366,063	24,366,063	
<b>Revenue Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>24,366,063</b>	<b>24,366,063</b>	
<b>Expense</b>							
Operational Services	0	0	0	0	500	500	
Other Expenditures	0	0	0	0	18,315,000	18,315,000	
Personnel	0	0	0	0	187,175	187,175	
Rentals	0	0	0	0	4,000	4,000	
Travel and Training	0	0	0	0	3,750	3,750	
<b>Expense Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>18,510,425</b>	<b>18,510,425</b>	
<b>Ending Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,855,638</b>	<b>5,855,638</b>	

# 2026 Budget

## 265 - BEHAVIORAL HEALTH

Description	FY2024 Actual	FY2025 Adopted	FY2025 Changes	FY2025 Revised	FY2026 Adopted	Var to Revised (\$)	Var to Revised (%)
<b>Beginning Fund Balance</b>	<b>33,619,312</b>	<b>29,623,908</b>	<b>1,450,004</b>	<b>31,073,912</b>	<b>30,312,493</b>	<b>(761,419)</b>	<b>(2.45%)</b>
<b>Revenue</b>							
Capital Contribution	0	0	0	0	0	0	
Direct State	435,159	0	415,000	415,000	0	(415,000)	(100.00%)
Donations	0	0	0	0	0	0	
External Charges for Services	385,312	10,984,420	(6,733,736)	4,250,684	5,081,537	830,853	19.55%
Interest Earnings	1,674,687	1,200,000	0	1,200,000	1,100,000	(100,000)	(8.33%)
Local Government	0	0	0	0	0	0	
Other Miscellaneous Revenue	19,135	200	0	200	100	(100)	(50.00%)
Pass Through State Grants	0	415,000	(415,000)	0	400,000	400,000	
Sales and Use Tax	23,639,214	24,782,164	0	24,782,164	24,366,063	(416,101)	(1.68%)
Transfer from County Funds	0	0	0	0	0	0	
<b>Revenue Total</b>	<b>26,153,506</b>	<b>37,381,784</b>	<b>(6,733,736)</b>	<b>30,648,048</b>	<b>30,947,700</b>	<b>299,652</b>	<b>0.98%</b>
<b>Expense</b>							
Capital Outlay	1,080,027	0	335,000	335,000	0	(335,000)	(100.00%)
Client/Inmate Expenditures	995,587	1,500,000	0	1,500,000	1,500,000	0	0.00%
Fees/Dues	406	1,260	2,300	3,560	3,700	140	3.93%
Insurance	33,330	49,250	0	49,250	56,224	6,974	14.16%
Non-Capital Assets	59,336	180,000	(81,000)	99,000	120,000	21,000	21.21%
Operational Services	14,354	34,147	4,650	38,797	40,814	2,017	5.20%
Other Expenditures	25,351,450	33,877,794	(6,711,400)	27,166,394	27,737,480	571,086	2.10%
Personnel	570,546	835,948	0	835,948	856,166	20,218	2.42%
Professional Services	20,085	133,300	0	133,300	139,850	6,550	4.91%
Rentals	16,731	20,870	0	20,870	17,312	(3,558)	(17.05%)
Repair and Maintenance	526,428	543,000	610,548	1,153,548	1,205,000	51,452	4.46%
Supplies	20,269	26,200	0	26,200	20,200	(6,000)	(22.90%)
Transfers to County Funds	0	0	0	0	0	0	
Travel and Training	7,199	20,200	22,000	42,200	37,500	(4,700)	(11.14%)
Utilities	3,158	5,400	0	5,400	5,400	0	0.00%
<b>Expense Total</b>	<b>28,698,906</b>	<b>37,227,369</b>	<b>(5,817,902)</b>	<b>31,409,467</b>	<b>31,739,646</b>	<b>330,179</b>	<b>1.05%</b>
<b>Ending Fund Balance</b>	<b>31,073,912</b>	<b>29,778,323</b>	<b>534,170</b>	<b>30,312,493</b>	<b>29,520,547</b>	<b>(791,946)</b>	<b>(2.61%)</b>

# 2026 Budget

## 268 - DEVELOPMENTAL DISABILITIES

Description	FY2024 Actual	FY2025 Adopted	FY2025 Changes	FY2025 Revised	FY2026 Adopted	Var to Revised (\$)	Var to Revised (%)
<b>Revenue</b>							
Property Taxes	6,483,899	6,460,000	0	6,460,000	6,885,000	425,000	6.58%
<b>Revenue Total</b>	<b>6,483,899</b>	<b>6,460,000</b>	<b>0</b>	<b>6,460,000</b>	<b>6,885,000</b>	<b>425,000</b>	<b>6.58%</b>
<b>Expense</b>							
Fees/Dues	129,694	129,200	0	129,200	137,700	8,500	6.58%
Other Expenditures	6,354,205	6,330,800	0	6,330,800	6,747,300	416,500	6.58%
<b>Expense Total</b>	<b>6,483,899</b>	<b>6,460,000</b>	<b>0</b>	<b>6,460,000</b>	<b>6,885,000</b>	<b>425,000</b>	<b>6.58%</b>

# 2026 Budget

## 270 - ECONOMIC AND WORKFORCE DEVELOPMENT

Description	FY2024 Actual	FY2025 Adopted	FY2025 Changes	FY2025 Revised	FY2026 Adopted	Var to Revised (\$)	Var to Revised (%)
<b>Beginning Fund Balance</b>	<b>1,662,176</b>	<b>1,254,479</b>	<b>681,447</b>	<b>1,935,926</b>	<b>1,611,109</b>	<b>(324,817)</b>	<b>(16.78%)</b>
<b>Revenue</b>							
Direct Federal	301,546	145,800	69,997	215,797	0	(215,797)	(100.00%)
Direct State	895,310	572,423	100,300	672,723	616,423	(56,300)	(8.37%)
Donations	23,032	0	0	0	0	0	
External Charges for Services	1,272,016	1,051,000	238,789	1,289,789	1,118,742	(171,047)	(13.26%)
Internal Charges for Services	252,983	40,000	255,000	295,000	41,000	(254,000)	(86.10%)
Licenses and Permits	0	0	0	0	0	0	
Local Government	344,894	285,000	95,824	380,824	285,000	(95,824)	(25.16%)
Other Miscellaneous Revenue	3,757	0	6,200	6,200	0	(6,200)	(100.00%)
Pass Through Other Grants	631,997	40,000	100,275	140,275	100,254	(40,021)	(28.53%)
Pass Through State Grants	4,126,605	3,662,592	861,735	4,524,327	3,462,247	(1,062,080)	(23.47%)
Private Grants	60,364	0	36,488	36,488	46,000	9,512	26.07%
Transfer from County Funds	2,102,174	2,204,000	50,000	2,254,000	2,240,875	(13,125)	(0.58%)
<b>Revenue Total</b>	<b>10,014,678</b>	<b>8,000,815</b>	<b>1,814,608</b>	<b>9,815,423</b>	<b>7,910,541</b>	<b>(1,904,882)</b>	<b>(19.41%)</b>
<b>Expense</b>							
Allocations	586,989	582,610	0	582,610	528,404	(54,206)	(9.30%)
Client/Inmate Expenditures	1,477,737	445,800	614,308	1,060,108	760,350	(299,758)	(28.28%)
Fees/Dues	72,942	66,400	52,000	118,400	74,003	(44,397)	(37.50%)
Insurance	39,801	74,885	1,000	75,885	55,384	(20,501)	(27.02%)
Non-Capital Assets	1,021	4,000	(1,000)	3,000	2,000	(1,000)	(33.33%)
Operational Services	174,450	140,680	301,550	442,230	37,198	(405,032)	(91.59%)
Other Expenditures	122,155	39,500	159,137	198,637	94,530	(104,107)	(52.41%)
Personnel	6,299,232	6,035,764	573,906	6,609,670	5,585,081	(1,024,589)	(15.50%)
Professional Services	33,091	107,157	5,200	112,357	98,740	(13,617)	(12.12%)
Rentals	259,794	234,201	34,070	268,271	265,813	(2,458)	(0.92%)
Repair and Maintenance	325,383	329,914	0	329,914	247,551	(82,363)	(24.96%)
Supplies	144,016	148,600	3,650	152,250	142,129	(10,121)	(6.65%)
Transfers to County Funds	29,995	0	0	0	0	0	
Travel and Training	166,734	103,408	61,770	165,178	152,634	(12,544)	(7.59%)
Utilities	7,589	10,480	11,250	21,730	10,742	(10,988)	(50.57%)
<b>Expense Total</b>	<b>9,740,929</b>	<b>8,323,399</b>	<b>1,816,841</b>	<b>10,140,240</b>	<b>8,054,559</b>	<b>(2,085,681)</b>	<b>(20.57%)</b>
<b>Ending Fund Balance</b>	<b>1,935,926</b>	<b>931,895</b>	<b>679,214</b>	<b>1,611,109</b>	<b>1,467,091</b>	<b>(144,018)</b>	<b>(8.94%)</b>

# 2026 Budget

## 275 - COMMUNITY JUSTICE ALTERNATIVES

Description	FY2024 Actual	FY2025 Adopted	FY2025 Changes	FY2025 Revised	FY2026 Adopted	Var to Revised (\$)	Var to Revised (%)
<b>Beginning Fund Balance</b>	<b>2,205,397</b>	<b>526,278</b>	<b>228,899</b>	<b>755,177</b>	<b>1,509,945</b>	<b>754,768</b>	<b>99.95%</b>
<b>Revenue</b>							
Direct State	0	0	0	0	0	0	
Donations	3,000	0	0	0	0	0	
External Charges for Services	12,112,284	12,636,052	2,868,478	15,504,530	15,694,530	190,000	1.23%
Interest Earnings	51,980	65,000	15,000	80,000	80,000	0	0.00%
Internal Charges for Services	134,449	194,290	18,210	212,500	202,760	(9,740)	(4.58%)
Local Government	39,092	0	41,710	41,710	0	(41,710)	(100.00%)
Other Miscellaneous Revenue	31,782	37,500	(6,440)	31,060	31,060	0	0.00%
Pass Through State Grants	76,457	55,930	0	55,930	0	(55,930)	(100.00%)
Refunds of Expenditures	0	0	0	0	0	0	
Transfer from County Funds	1,376,250	1,773,000	0	1,773,000	1,817,000	44,000	2.48%
<b>Revenue Total</b>	<b>13,825,296</b>	<b>14,761,772</b>	<b>2,936,958</b>	<b>17,698,730</b>	<b>17,825,350</b>	<b>126,620</b>	<b>0.72%</b>
<b>Expense</b>							
Allocations	1,214,203	1,211,442	101,222	1,312,664	1,377,975	65,311	4.98%
Capital Outlay	10,024	0	0	0	1,980	1,980	
Client/Inmate Expenditures	933,387	967,050	(19,760)	947,290	1,007,375	60,085	6.34%
Debt Service	93,077	0	0	0	0	0	
Fees/Dues	16,770	20,390	4,440	24,830	22,520	(2,310)	(9.30%)
Insurance	73,860	89,100	0	89,100	101,203	12,103	13.58%
Non-Capital Assets	1,378	7,780	13,040	20,820	14,950	(5,870)	(28.19%)
Operational Services	55,615	116,791	67,854	184,645	192,171	7,526	4.08%
Other Expenditures	187,395	118,060	55,230	173,290	182,100	8,810	5.08%
Personnel	10,836,174	11,231,467	778,835	12,010,302	12,302,795	292,493	2.44%
Professional Services	529,813	552,630	222,141	774,771	784,253	9,482	1.22%
Rentals	397,499	457,154	(34,188)	422,966	430,379	7,413	1.75%
Repair and Maintenance	797,333	824,780	11,425	836,205	879,810	43,605	5.21%
Supplies	63,331	66,977	16,492	83,469	87,840	4,371	5.24%
Travel and Training	50,112	34,110	9,250	43,360	45,020	1,660	3.83%
Utilities	15,545	16,200	4,050	20,250	19,420	(830)	(4.10%)
<b>Expense Total</b>	<b>15,275,515</b>	<b>15,713,931</b>	<b>1,230,031</b>	<b>16,943,962</b>	<b>17,449,791</b>	<b>505,829</b>	<b>2.99%</b>
<b>Ending Fund Balance</b>	<b>755,177</b>	<b>(425,881)</b>	<b>1,935,826</b>	<b>1,509,945</b>	<b>1,885,504</b>	<b>375,559</b>	<b>24.87%</b>

# 2026 Budget

## 282 - HEALTH AND ENVIRONMENT

Description	FY2024 Actual	FY2025 Adopted	FY2025 Changes	FY2025 Revised	FY2026 Adopted	Var to Revised (\$)	Var to Revised (%)
<b>Beginning Fund Balance</b>	<b>4,122,612</b>	<b>3,680,133</b>	<b>841,524</b>	<b>4,521,657</b>	<b>4,630,164</b>	<b>108,507</b>	<b>2.40%</b>
<b>Revenue</b>							
Direct State	3,109,982	3,361,125	206,127	3,567,252	3,264,122	(303,130)	(8.50%)
Donations	6,177	5,700	0	5,700	7,000	1,300	22.81%
External Charges for Services	767,913	754,900	94,700	849,600	895,100	45,500	5.36%
Internal Charges for Services	0	0	0	0	0	0	
Licenses and Permits	1,007,076	994,000	15,000	1,009,000	1,210,000	201,000	19.92%
Local Government	45,056	0	6,000	6,000	0	(6,000)	(100.00%)
Other Miscellaneous Revenue	47,811	18,000	10,000	28,000	29,000	1,000	3.57%
Pass Through Other Grants	10,183	11,400	(4,949)	6,451	0	(6,451)	(100.00%)
Pass Through State Grants	2,922,493	2,079,682	247,066	2,326,748	1,883,572	(443,176)	(19.05%)
Private Grants	35,183	11,400	73,219	84,619	101,833	17,214	20.34%
Property Taxes	4,685,445	5,098,000	0	5,098,000	5,263,000	165,000	3.24%
Refunds of Expenditures	0	0	0	0	0	0	
Transfer from County Funds	440,100	0	66,000	66,000	259,000	193,000	292.42%
<b>Revenue Total</b>	<b>13,077,420</b>	<b>12,334,207</b>	<b>713,163</b>	<b>13,047,370</b>	<b>12,912,627</b>	<b>(134,743)</b>	<b>(1.03%)</b>
<b>Expense</b>							
Allocations	396,917	315,420	33,282	348,702	348,867	165	0.05%
Capital Outlay	40,378	0	0	0	0	0	
Debt Service	94,833	0	0	0	0	0	
Fees/Dues	279,582	83,488	188,484	271,972	71,818	(200,154)	(73.59%)
Insurance	73,507	71,753	0	71,753	67,142	(4,611)	(6.43%)
Non-Capital Assets	51,919	10,000	55,000	65,000	23,767	(41,233)	(63.44%)
Operational Services	155,013	247,433	31,885	279,318	254,821	(24,497)	(8.77%)
Other Expenditures	313,978	244,086	93,140	337,226	170,635	(166,591)	(49.40%)
Personnel	9,905,922	10,231,632	59,344	10,290,976	10,935,773	644,797	6.27%
Professional Services	277,398	289,233	(4,700)	284,533	272,087	(12,446)	(4.37%)
Rentals	364,977	362,327	8,400	370,727	374,470	3,743	1.01%
Repair and Maintenance	30,943	27,493	0	27,493	8,215	(19,278)	(70.12%)
Supplies	526,885	302,943	78,447	381,390	411,043	29,653	7.77%
Travel and Training	117,692	182,270	(20,895)	161,375	172,195	10,820	6.70%
Utilities	48,433	47,498	900	48,398	48,806	408	0.84%
<b>Expense Total</b>	<b>12,678,375</b>	<b>12,415,576</b>	<b>523,287</b>	<b>12,938,863</b>	<b>13,159,639</b>	<b>220,776</b>	<b>1.71%</b>
<b>Ending Fund Balance</b>	<b>4,521,657</b>	<b>3,598,764</b>	<b>1,031,400</b>	<b>4,630,164</b>	<b>4,383,152</b>	<b>(247,012)</b>	<b>(5.33%)</b>

# 2026 Budget

## 285 - WEST VINE STORMWATER BASIN

Description	FY2024 Actual	FY2025 Adopted	FY2025 Changes	FY2025 Revised	FY2026 Adopted	Var to Revised (\$)	Var to Revised (%)
<b>Beginning Fund Balance</b>	<b>850,315</b>	<b>922,505</b>	<b>27,000</b>	<b>949,505</b>	<b>1,023,362</b>	<b>73,857</b>	<b>7.78%</b>
<b>Revenue</b>							
External Charges for Services	82,995	82,003	0	82,003	80,000	(2,003)	(2.44%)
Interest Earnings	22,916	679	0	679	650	(29)	(4.27%)
<b>Revenue Total</b>	<b>105,911</b>	<b>82,682</b>	<b>0</b>	<b>82,682</b>	<b>80,650</b>	<b>(2,032)</b>	<b>(2.46%)</b>
<b>Expense</b>							
Professional Services	6,721	8,825	0	8,825	8,000	(825)	(9.35%)
<b>Expense Total</b>	<b>6,721</b>	<b>8,825</b>	<b>0</b>	<b>8,825</b>	<b>8,000</b>	<b>(825)</b>	<b>(9.35%)</b>
<b>Ending Fund Balance</b>	<b>949,505</b>	<b>996,362</b>	<b>27,000</b>	<b>1,023,362</b>	<b>1,096,012</b>	<b>72,650</b>	<b>7.10%</b>

# 2026 Budget

## 290 - DRAINAGE DISTRICTS

Description	FY2024 Actual	FY2025 Adopted	FY2025 Changes	FY2025 Revised	FY2026 Adopted	Var to Revised (\$)	Var to Revised (%)
<b>Beginning Fund Balance</b>	<b>738,232</b>	<b>902,235</b>	<b>155,005</b>	<b>1,057,240</b>	<b>1,318,980</b>	<b>261,740</b>	<b>24.76%</b>
<b>Revenue</b>							
External Charges for Services	34,999	11,126	0	11,126	12,514	1,388	12.48%
Interest Earnings	34,415	24,506	0	24,506	59,904	35,398	144.45%
Licenses and Permits	0	0	0	0	0	0	
Local Government	379,033	279,033	0	279,033	279,033	0	0.00%
Pass Through State Grants	85,718	0	0	0	0	0	
Transfer from County Funds	35,000	35,000	0	35,000	35,000	0	0.00%
<b>Revenue Total</b>	<b>569,165</b>	<b>349,665</b>	<b>0</b>	<b>349,665</b>	<b>386,451</b>	<b>36,786</b>	<b>10.52%</b>
<b>Expense</b>							
Capital Outlay	91,377	0	0	0	0	0	
Fees/Dues	73,062	36,900	0	36,900	36,900	0	0.00%
Other Expenditures	85,718	1,025	0	1,025	1,025	0	0.00%
Professional Services	0	0	0	0	0	0	
Repair and Maintenance	0	37,000	0	37,000	37,000	0	0.00%
Transfers to County Funds	0	13,000	0	13,000	15,000	2,000	15.38%
<b>Expense Total</b>	<b>250,157</b>	<b>87,925</b>	<b>0</b>	<b>87,925</b>	<b>89,925</b>	<b>2,000</b>	<b>2.27%</b>
<b>Ending Fund Balance</b>	<b>1,057,240</b>	<b>1,163,975</b>	<b>155,005</b>	<b>1,318,980</b>	<b>1,615,506</b>	<b>296,526</b>	<b>22.48%</b>

# 2026 Budget

## 295 - IMPROVEMENT DISTRICTS

Description	FY2024 Actual	FY2025 Adopted	FY2025 Changes	FY2025 Revised	FY2026 Adopted	Var to Revised (\$)	Var to Revised (%)
<b>Beginning Fund Balance</b>	<b>12,112,460</b>	<b>13,428,410</b>	<b>952,299</b>	<b>14,380,709</b>	<b>14,446,323</b>	<b>65,614</b>	<b>0.46%</b>
<b>Revenue</b>							
Interest Earnings	563,953	77,591	495,881	573,472	114,884	(458,588)	(79.97%)
Other Miscellaneous Revenue	3,857	0	8,200	8,200	0	(8,200)	(100.00%)
Other Taxes	232,522	266,141	0	266,141	262,673	(3,468)	(1.30%)
Property Taxes	3,708,847	3,874,566	(1,996)	3,872,570	3,827,623	(44,947)	(1.16%)
State Shared	133,178	0	0	0	0	0	
Transfer from County Funds	44,637	148,283	0	148,283	264,590	116,307	78.44%
<b>Revenue Total</b>	<b>4,686,994</b>	<b>4,366,581</b>	<b>502,085</b>	<b>4,868,666</b>	<b>4,469,770</b>	<b>(398,896)</b>	<b>(8.19%)</b>
<b>Expense</b>							
Debt Service	218,480	218,480	10,440	228,920	217,440	(11,480)	(5.01%)
Fees/Dues	256,345	266,142	13	266,155	267,102	947	0.36%
Operational Services	1,913,836	5,317,500	(1,148,205)	4,169,295	2,604,000	(1,565,295)	(37.54%)
Professional Services	0	0	0	0	0	0	
Supplies	0	0	0	0	0	0	
Transfers to County Funds	23,036	126,682	0	126,682	242,989	116,307	91.81%
Utilities	7,048	12,000	0	12,000	10,000	(2,000)	(16.67%)
<b>Expense Total</b>	<b>2,418,745</b>	<b>5,940,804</b>	<b>(1,137,752)</b>	<b>4,803,052</b>	<b>3,341,531</b>	<b>(1,461,521)</b>	<b>(30.43%)</b>
<b>Ending Fund Balance</b>	<b>14,380,709</b>	<b>11,854,187</b>	<b>2,592,136</b>	<b>14,446,323</b>	<b>15,574,562</b>	<b>1,128,239</b>	<b>7.81%</b>

# 2026 Budget

## 300 - SOLID WASTE

Description	FY2024 Actual	FY2025 Adopted	FY2025 Changes	FY2025 Revised	FY2026 Adopted	Var to Revised (\$)	Var to Revised (%)
<b>Beginning Fund Balance</b>	<b>59,171,367</b>	<b>34,401,663</b>	<b>26,162,932</b>	<b>60,564,595</b>	<b>28,819,713</b>	<b>(31,744,882)</b>	<b>(52.41%)</b>
<b>Revenue</b>							
Donations	425	470	0	470	470	0	0.00%
External Charges for Services	16,984,435	17,645,446	0	17,645,446	18,097,276	451,830	2.56%
Interest Earnings	2,437,741	1,585,000	0	1,585,000	1,000,000	(585,000)	(36.91%)
Internal Charges for Services	19,172	13,000	0	13,000	0	(13,000)	(100.00%)
Licenses and Permits	2,615	1,000	0	1,000	1,000	0	0.00%
Other Miscellaneous Revenue	49,059	12,000	0	12,000	50,000	38,000	316.67%
Sale of Capital Outlay Assets	0	0	0	0	0	0	
Transfer from County Funds	0	0	0	0	0	0	
<b>Revenue Total</b>	<b>19,493,447</b>	<b>19,256,916</b>	<b>0</b>	<b>19,256,916</b>	<b>19,148,746</b>	<b>(108,170)</b>	<b>(0.56%)</b>
<b>Expense</b>							
Allocations	364,968	412,047	0	412,047	491,587	79,540	19.30%
Capital Outlay	6,310,793	29,500,000	9,500,000	39,000,000	8,000,000	(31,000,000)	(79.49%)
Fees/Dues	2,401,626	307,911	0	307,911	360,469	52,558	17.07%
Insurance	69,460	72,078	0	72,078	78,931	6,853	9.51%
Non-Capital Assets	3,320	57,331	0	57,331	3,107,331	3,050,000	5319.98%
Operational Services	845,439	1,046,139	0	1,046,139	1,955,435	909,296	86.92%
Other Expenditures	807,594	841,518	0	841,518	811,518	(30,000)	(3.56%)
Personnel	3,273,149	3,662,445	0	3,662,445	4,731,710	1,069,265	29.20%
Professional Services	1,064,329	2,372,449	0	2,372,449	972,449	(1,400,000)	(59.01%)
Rentals	1,834,951	1,887,669	0	1,887,669	2,826,747	939,078	49.75%
Repair and Maintenance	310,141	437,361	0	437,361	372,847	(64,514)	(14.75%)
Supplies	552,162	843,145	0	843,145	1,072,286	229,141	27.18%
Transfers to County Funds	207,575	0	0	0	0	0	
Travel and Training	14,223	45,357	0	45,357	38,519	(6,838)	(15.08%)
Utilities	40,492	16,348	0	16,348	25,744	9,396	57.47%
<b>Expense Total</b>	<b>18,100,219</b>	<b>41,501,798</b>	<b>9,500,000</b>	<b>51,001,798</b>	<b>24,845,573</b>	<b>(26,156,225)</b>	<b>(51.28%)</b>
<b>Ending Fund Balance</b>	<b>60,564,595</b>	<b>12,156,781</b>	<b>16,662,932</b>	<b>28,819,713</b>	<b>23,122,886</b>	<b>(5,696,827)</b>	<b>(19.77%)</b>

# 2026 Budget

## 400 - ASSESSMENT DEBT

Description	FY2024 Actual	FY2025 Adopted	FY2025 Changes	FY2025 Revised	FY2026 Adopted	Var to Revised (\$)	Var to Revised (%)
<b>Beginning Fund Balance</b>	<b>1,701,802</b>	<b>1,743,549</b>	<b>41,241</b>	<b>1,784,790</b>	<b>1,783,222</b>	<b>(1,568)</b>	<b>(0.09%)</b>
<b>Revenue</b>							
Assessments	301,133	270,068	38,142	308,210	273,099	(35,111)	(11.39%)
Interest Earnings	132,691	111,983	543	112,526	121,083	8,557	7.60%
Property Taxes	335	0	0	0	0	0	
Transfer from County Funds	0	0	5,500	5,500	0	(5,500)	(100.00%)
<b>Revenue Total</b>	<b>434,158</b>	<b>382,051</b>	<b>44,185</b>	<b>426,236</b>	<b>394,182</b>	<b>(32,054)</b>	<b>(7.52%)</b>
<b>Expense</b>							
Debt Service	351,170	323,160	99,144	422,304	320,398	(101,906)	(24.13%)
Transfers to County Funds	0	0	5,500	5,500	0	(5,500)	(100.00%)
<b>Expense Total</b>	<b>351,170</b>	<b>323,160</b>	<b>104,644</b>	<b>427,804</b>	<b>320,398</b>	<b>(107,406)</b>	<b>(25.11%)</b>
<b>Ending Fund Balance</b>	<b>1,784,790</b>	<b>1,802,440</b>	<b>(19,218)</b>	<b>1,783,222</b>	<b>1,857,006</b>	<b>73,784</b>	<b>4.14%</b>

# 2026 Budget

## 405 - DEBT SERVICE

Description	FY2024 Actual	FY2025 Adopted	FY2025 Changes	FY2025 Revised	FY2026 Adopted	Var to Revised (\$)	Var to Revised (%)
<b>Beginning Fund Balance</b>	<b>7,771</b>	<b>7,771</b>	<b>10,313</b>	<b>18,084</b>	<b>18,084</b>	<b>0</b>	<b>0.00%</b>
<b>Revenue</b>							
Interest Earnings	10,313	0	0	0	1,800	1,800	
Transfer from County Funds	5,933,581	5,931,000	0	5,931,000	5,933,750	2,750	0.05%
<b>Revenue Total</b>	<b>5,943,893</b>	<b>5,931,000</b>	<b>0</b>	<b>5,931,000</b>	<b>5,935,550</b>	<b>4,550</b>	<b>0.08%</b>
<b>Expense</b>							
Debt Service	5,933,581	5,931,000	0	5,931,000	5,933,750	2,750	0.05%
Professional Services	0	0	0	0	0	0	
<b>Expense Total</b>	<b>5,933,581</b>	<b>5,931,000</b>	<b>0</b>	<b>5,931,000</b>	<b>5,933,750</b>	<b>2,750</b>	<b>0.05%</b>
<b>Ending Fund Balance</b>	<b>18,084</b>	<b>7,771</b>	<b>10,313</b>	<b>18,084</b>	<b>19,884</b>	<b>1,800</b>	<b>9.95%</b>

# 2026 Budget

## 500 - IMPROVEMENT DISTRICT CONSTRUCTION

Description	FY2024 Actual	FY2025 Adopted	FY2025 Changes	FY2025 Revised	FY2026 Adopted	Var to Revised (\$)	Var to Revised (%)
<b>Beginning Fund Balance</b>	<b>976,196</b>	<b>1,137,889</b>	<b>48,625</b>	<b>1,186,514</b>	<b>1,154,485</b>	<b>(32,029)</b>	<b>(2.70%)</b>
<b>Revenue</b>							
Assessments	32,668	32,668	0	32,668	33,743	1,075	3.29%
External Charges for Services	182,051	153,081	0	153,081	185,000	31,919	20.85%
Interest Earnings	12,089	11,899	0	11,899	10,874	(1,025)	(8.61%)
Other Miscellaneous Revenue	400	221	0	221	200	(21)	(9.50%)
Property Taxes	0	0	0	0	0	0	
Transfer from County Funds	0	0	0	0	0	0	
<b>Revenue Total</b>	<b>227,209</b>	<b>197,869</b>	<b>0</b>	<b>197,869</b>	<b>229,817</b>	<b>31,948</b>	<b>16.15%</b>
<b>Expense</b>							
Debt Service	0	0	0	0	0	0	
Fees/Dues	3,857	0	0	0	0	0	
Operational Services	944	0	106,181	106,181	0	(106,181)	(100.00%)
Other Expenditures	12,089	43,717	0	43,717	43,717	0	0.00%
Personnel	0	0	0	0	217,318	217,318	
Professional Services	0	0	0	0	0	0	
Transfers to County Funds	0	80,000	0	80,000	0	(80,000)	(100.00%)
<b>Expense Total</b>	<b>16,890</b>	<b>123,717</b>	<b>106,181</b>	<b>229,898</b>	<b>261,035</b>	<b>31,137</b>	<b>13.54%</b>
<b>Ending Fund Balance</b>	<b>1,186,514</b>	<b>1,212,041</b>	<b>(57,556)</b>	<b>1,154,485</b>	<b>1,123,267</b>	<b>(31,218)</b>	<b>(2.70%)</b>

# 2026 Budget

## 508 - IT CAPITAL

Description	FY2024 Actual	FY2025 Adopted	FY2025 Changes	FY2025 Revised	FY2026 Adopted	Var to Revised (\$)	Var to Revised (%)
<b>Beginning Fund Balance</b>	<b>6,464,692</b>	<b>4,355,686</b>	<b>2,137,024</b>	<b>6,492,710</b>	<b>5,020,509</b>	<b>(1,472,201)</b>	<b>(22.67%)</b>
<b>Revenue</b>							
External Charges for Services	11,953	20,000	0	20,000	20,000	0	0.00%
Other Miscellaneous Revenue	2,297	0	0	0	0	0	
Sale of Capital Outlay Assets	0	0	0	0	0	0	
Transfer from County Funds	3,386,205	3,313,523	323,149	3,636,672	6,826,523	3,189,851	87.71%
<b>Revenue Total</b>	<b>3,400,455</b>	<b>3,333,523</b>	<b>323,149</b>	<b>3,656,672</b>	<b>6,846,523</b>	<b>3,189,851</b>	<b>87.23%</b>
<b>Expense</b>							
Capital Outlay	107,176	3,274,720	(1,176,420)	2,098,300	5,031,933	2,933,633	139.81%
Debt Service	596,554	0	0	0	0	0	
Fees/Dues	0	0	0	0	0	0	
Non-Capital Assets	443,460	608,440	0	608,440	1,035,500	427,060	70.19%
Operational Services	931,189	930,000	25,000	955,000	3,119,000	2,164,000	226.60%
Other Expenditures	75	0	323,149	323,149	0	(323,149)	(100.00%)
Personnel	0	0	0	0	0	0	
Professional Services	1,120,916	702,250	85,000	787,250	780,250	(7,000)	(0.89%)
Rentals	0	281,734	0	281,734	297,087	15,353	5.45%
Repair and Maintenance	81,955	0	0	0	0	0	
Supplies	1,036	0	0	0	0	0	
Transfers to County Funds	0	0	75,000	75,000	0	(75,000)	(100.00%)
Travel and Training	2,616	0	0	0	0	0	
Utilities	87,459	0	0	0	0	0	
<b>Expense Total</b>	<b>3,372,437</b>	<b>5,797,144</b>	<b>(668,271)</b>	<b>5,128,873</b>	<b>10,263,770</b>	<b>5,134,897</b>	<b>100.12%</b>
<b>Ending Fund Balance</b>	<b>6,492,710</b>	<b>1,892,065</b>	<b>3,128,444</b>	<b>5,020,509</b>	<b>1,603,262</b>	<b>(3,417,247)</b>	<b>(68.07%)</b>

# 2026 Budget

## 512 - CAPITAL EXPENDITURES

Description	FY2024 Actual	FY2025 Adopted	FY2025 Changes	FY2025 Revised	FY2026 Adopted	Var to Revised (\$)	Var to Revised (%)
<b>Beginning Fund Balance</b>	<b>20,319,159</b>	<b>6,290,179</b>	<b>1,724,664</b>	<b>8,014,843</b>	<b>14,235,055</b>	<b>6,220,212</b>	<b>77.61%</b>
<b>Revenue</b>							
Capital Contribution	0	0	0	0	0	0	
Direct Federal	67,912	0	0	0	0	0	
Direct State	0	0	411,000	411,000	158,250	(252,750)	(61.50%)
External Charges for Services	11,024	0	150,000	150,000	0	(150,000)	(100.00%)
Interest Earnings	645,453	45,098	804,902	850,000	200,000	(650,000)	(76.47%)
Internal Charges for Services	0	0	0	0	0	0	
Local Government	19,681	0	0	0	0	0	
Other Miscellaneous Revenue	20,395	4,500,000	0	4,500,000	0	(4,500,000)	(100.00%)
Property Taxes	3	0	0	0	0	0	
Refunds of Expenditures	0	0	0	0	0	0	
Transfer from County Funds	9,171,064	20,242,000	1,018,824	21,260,824	70,000	(21,190,824)	(99.67%)
<b>Revenue Total</b>	<b>9,935,533</b>	<b>24,787,098</b>	<b>2,384,726</b>	<b>27,171,824</b>	<b>428,250</b>	<b>(26,743,574)</b>	<b>(98.42%)</b>
<b>Expense</b>							
Capital Outlay	19,590,157	29,292,000	(9,334,161)	19,957,839	12,034,043	(7,923,796)	(39.70%)
Fees/Dues	230	0	0	0	0	0	
Non-Capital Assets	1,429,429	0	718,400	718,400	70,000	(648,400)	(90.26%)
Operational Services	37,640	0	0	0	0	0	
Other Expenditures	(77,315)	0	(243,341)	(243,341)	0	243,341	(100.00%)
Professional Services	28,121	0	1,200	1,200	0	(1,200)	(100.00%)
Rentals	4,908	0	0	0	0	0	
Repair and Maintenance	1,065	0	473	473	0	(473)	(100.00%)
Supplies	41,570	0	17,041	17,041	0	(17,041)	(100.00%)
Transfers to County Funds	1,171,672	0	500,000	500,000	0	(500,000)	(100.00%)
Travel and Training	1,162	0	0	0	0	0	
Utilities	11,212	0	0	0	0	0	
<b>Expense Total</b>	<b>22,239,850</b>	<b>29,292,000</b>	<b>(8,340,388)</b>	<b>20,951,612</b>	<b>12,104,043</b>	<b>(8,847,569)</b>	<b>(42.23%)</b>
<b>Ending Fund Balance</b>	<b>8,014,843</b>	<b>1,785,277</b>	<b>12,449,778</b>	<b>14,235,055</b>	<b>2,559,262</b>	<b>(11,675,793)</b>	<b>(82.02%)</b>

# 2026 Budget

## 522 - REPLACEMENT

Description	FY2024 Actual	FY2025 Adopted	FY2025 Changes	FY2025 Revised	FY2026 Adopted	Var to Revised (\$)	Var to Revised (%)
<b>Beginning Fund Balance</b>	<b>3,974,291</b>	<b>2,704,317</b>	<b>825,989</b>	<b>3,530,306</b>	<b>3,373,990</b>	<b>(156,316)</b>	<b>(4.43%)</b>
<b>Revenue</b>							
External Charges for Services	19,497	20,000	0	20,000	0	(20,000)	(100.00%)
Interest Earnings	0	0	0	0	0	0	
Other Miscellaneous Revenue	358	0	0	0	0	0	
Sale of Capital Outlay Assets	7,500	0	0	0	0	0	
Transfer from County Funds	1,473,463	1,230,000	15,889	1,245,889	1,261,000	15,111	1.21%
<b>Revenue Total</b>	<b>1,500,818</b>	<b>1,250,000</b>	<b>15,889</b>	<b>1,265,889</b>	<b>1,261,000</b>	<b>(4,889)</b>	<b>(0.39%)</b>
<b>Expense</b>							
Capital Outlay	610,879	0	15,889	15,889	0	(15,889)	(100.00%)
Fees/Dues	0	0	0	0	0	0	
Non-Capital Assets	629,967	1,266,000	140,316	1,406,316	2,244,634	838,318	59.61%
Operational Services	1,550	0	0	0	0	0	
Other Expenditures	0	0	0	0	0	0	
Professional Services	0	0	0	0	0	0	
Rentals	20	0	0	0	0	0	
Repair and Maintenance	2,006	0	0	0	0	0	
Supplies	93,561	0	0	0	0	0	
Transfers to County Funds	600,000	0	0	0	0	0	
Travel and Training	0	0	0	0	0	0	
Utilities	6,820	0	0	0	0	0	
<b>Expense Total</b>	<b>1,944,803</b>	<b>1,266,000</b>	<b>156,205</b>	<b>1,422,205</b>	<b>2,244,634</b>	<b>822,429</b>	<b>57.83%</b>
<b>Ending Fund Balance</b>	<b>3,530,306</b>	<b>2,688,317</b>	<b>685,673</b>	<b>3,373,990</b>	<b>2,390,356</b>	<b>(983,634)</b>	<b>(29.15%)</b>

# 2026 Budget

## 608 - INFORMATION TECHNOLOGY

Description	FY2024 Actual	FY2025 Adopted	FY2025 Changes	FY2025 Revised	FY2026 Adopted	Var to Revised (\$)	Var to Revised (%)
<b>Beginning Fund Balance</b>	<b>391,239</b>	<b>593,822</b>	<b>365,746</b>	<b>959,568</b>	<b>1,473,643</b>	<b>514,075</b>	<b>53.57%</b>
<b>Revenue</b>							
External Charges for Services	149,846	108,302	0	108,302	147,000	38,698	35.73%
Internal Charges for Services	7,313,626	7,577,440	(230,000)	7,347,440	7,281,204	(66,236)	(0.90%)
Other Miscellaneous Revenue	58	0	0	0	0	0	
Transfer from County Funds	0	0	75,000	75,000	0	(75,000)	(100.00%)
<b>Revenue Total</b>	<b>7,463,530</b>	<b>7,685,742</b>	<b>(155,000)</b>	<b>7,530,742</b>	<b>7,428,204</b>	<b>(102,538)</b>	<b>(1.36%)</b>
<b>Expense</b>							
Allocations	274,922	272,478	0	272,478	303,395	30,917	11.35%
Capital Outlay	1,368,898	1,283,000	(200,000)	1,083,000	1,250,000	167,000	15.42%
Debt Service	1,761,883	0	0	0	0	0	
Fees/Dues	0	210	0	210	200	(10)	(4.76%)
Insurance	9,349	10,511	0	10,511	10,660	149	1.42%
Non-Capital Assets	13,156	23,000	0	23,000	35,000	12,000	52.17%
Operational Services	1,271,651	3,083,463	200,000	3,283,463	3,208,159	(75,304)	(2.29%)
Other Expenditures	188	700	0	700	700	0	0.00%
Personnel	1,782,705	1,827,818	0	1,827,818	1,867,210	39,392	2.16%
Professional Services	109,149	126,300	35,000	161,300	150,300	(11,000)	(6.82%)
Rentals	84,409	89,790	0	89,790	76,000	(13,790)	(15.36%)
Repair and Maintenance	0	100	0	100	100	0	0.00%
Supplies	16,925	19,500	0	19,500	19,500	0	0.00%
Transfers to County Funds	0	0	0	0	0	0	
Travel and Training	7,536	14,600	0	14,600	14,800	200	1.37%
Utilities	194,428	225,100	5,097	230,197	155,100	(75,097)	(32.62%)
<b>Expense Total</b>	<b>6,895,201</b>	<b>6,976,570</b>	<b>40,097</b>	<b>7,016,667</b>	<b>7,091,124</b>	<b>74,457</b>	<b>1.06%</b>
<b>Ending Fund Balance</b>	<b>959,568</b>	<b>1,302,994</b>	<b>170,649</b>	<b>1,473,643</b>	<b>1,810,723</b>	<b>337,080</b>	<b>22.87%</b>

# 2026 Budget

## 610 - FACILITIES

Description	FY2024 Actual	FY2025 Adopted	FY2025 Changes	FY2025 Revised	FY2026 Adopted	Var to Revised (\$)	Var to Revised (%)
<b>Beginning Fund Balance</b>	<b>3,620,076</b>	<b>(719,577)</b>	<b>453,632</b>	<b>(265,945)</b>	<b>(519,009)</b>	<b>(253,064)</b>	<b>95.16%</b>
<b>Revenue</b>							
Direct Federal	0	0	0	0	0	0	
Direct State	20,023	0	40,070	40,070	0	(40,070)	(100.00%)
External Charges for Services	25,413	40,173	9,000	49,173	41,177	(7,996)	(16.26%)
Internal Charges for Services	3,415,307	3,514,331	395,419	3,909,750	4,253,733	343,983	8.80%
Local Government	20,000	0	25,000	25,000	0	(25,000)	(100.00%)
Other Miscellaneous Revenue	1,714	0	0	0	0	0	
Refunds of Expenditures	0	0	0	0	0	0	
Transfer from County Funds	11,021,420	11,211,900	623,000	11,834,900	11,574,950	(259,950)	(2.20%)
<b>Revenue Total</b>	<b>14,503,877</b>	<b>14,766,404</b>	<b>1,092,489</b>	<b>15,858,893</b>	<b>15,869,860</b>	<b>10,967</b>	<b>0.07%</b>
<b>Expense</b>							
Allocations	404,936	429,718	(13,000)	416,718	447,237	30,519	7.32%
Capital Outlay	485,251	0	0	0	0	0	
Debt Service	489,298	0	0	0	0	0	
Fees/Dues	227,066	53,088	218,000	271,088	330,994	59,906	22.10%
Insurance	134,901	132,362	0	132,362	133,929	1,567	1.18%
Non-Capital Assets	1,262,459	2,212,690	(518,824)	1,693,866	1,110,659	(583,207)	(34.43%)
Operational Services	3,846,034	2,801,670	620,519	3,422,189	3,126,235	(295,954)	(8.65%)
Other Expenditures	(17,205)	102,497	0	102,497	60,000	(42,497)	(41.46%)
Personnel	3,599,046	3,835,796	30,000	3,865,796	3,959,057	93,261	2.41%
Professional Services	213,178	33,265	0	33,265	2,099	(31,166)	(93.69%)
Rentals	525,285	1,214,611	146,000	1,360,611	1,238,635	(121,976)	(8.96%)
Repair and Maintenance	777,413	1,212,479	(610,974)	601,505	816,101	214,596	35.68%
Supplies	3,187,639	274,915	396,085	671,000	336,984	(334,016)	(49.78%)
Transfers to County Funds	906,338	0	1,053,713	1,053,713	0	(1,053,713)	(100.00%)
Travel and Training	38,947	35,396	(10,000)	25,396	36,281	10,885	42.86%
Utilities	2,309,314	2,151,951	310,000	2,461,951	2,311,620	(150,331)	(6.11%)
<b>Expense Total</b>	<b>18,389,898</b>	<b>14,490,438</b>	<b>1,621,519</b>	<b>16,111,957</b>	<b>13,909,831</b>	<b>(2,202,126)</b>	<b>(13.67%)</b>
<b>Ending Fund Balance</b>	<b>(265,945)</b>	<b>(443,611)</b>	<b>(75,398)</b>	<b>(519,009)</b>	<b>1,441,020</b>	<b>1,960,029</b>	<b>(377.65%)</b>

# 2026 Budget

## 612 - FLEET SERVICES

Description	FY2024 Actual	FY2025 Adopted	FY2025 Changes	FY2025 Revised	FY2026 Adopted	Var to Revised (\$)	Var to Revised (%)
<b>Beginning Fund Balance</b>	<b>8,182,355</b>	<b>4,400,798</b>	<b>5,441,066</b>	<b>9,841,864</b>	<b>8,022,362</b>	<b>(1,819,502)</b>	<b>(18.49%)</b>
<b>Revenue</b>							
Direct Federal	0	0	0	0	0	0	
Direct State	39,905	40,000	0	40,000	40,000	0	0.00%
External Charges for Services	281,146	300,200	0	300,200	200,400	(99,800)	(33.24%)
Internal Charges for Services	13,150,023	14,438,042	0	14,438,042	16,096,600	1,658,558	11.49%
Other Miscellaneous Revenue	27,485	2,000	0	2,000	0	(2,000)	(100.00%)
Pass Through State Grants	0	0	0	0	0	0	
Refunds of Expenditures	0	0	0	0	0	0	
Sale of Capital Outlay Assets	1,809,751	1,148,500	0	1,148,500	1,144,904	(3,596)	(0.31%)
Transfer from County Funds	2,509,921	1,056,116	0	1,056,116	7,269,868	6,213,752	588.36%
<b>Revenue Total</b>	<b>17,818,232</b>	<b>16,984,858</b>	<b>0</b>	<b>16,984,858</b>	<b>24,751,772</b>	<b>7,766,914</b>	<b>45.73%</b>
<b>Expense</b>							
Allocations	281,312	274,192	0	274,192	316,374	42,182	15.38%
Capital Outlay	7,965,412	8,263,820	1,579,475	9,843,295	14,438,469	4,595,174	46.68%
Fees/Dues	18,269	16,270	0	16,270	3,860	(12,410)	(76.28%)
Insurance	23,838	23,249	0	23,249	38,107	14,858	63.91%
Non-Capital Assets	2,283	2,500	0	2,500	26,200	23,700	948.00%
Operational Services	94,314	84,968	0	84,968	80,972	(3,996)	(4.70%)
Other Expenditures	8,545	150	0	150	0	(150)	(100.00%)
Personnel	2,123,385	2,522,473	0	2,522,473	2,879,763	357,290	14.16%
Professional Services	35,000	55,000	0	55,000	35,000	(20,000)	(36.36%)
Rentals	154,559	111,363	0	111,363	148,468	37,105	33.32%
Repair and Maintenance	1,309,707	1,049,065	0	1,049,065	1,270,214	221,149	21.08%
Supplies	4,118,927	4,798,905	0	4,798,905	5,462,266	663,361	13.82%
Transfers to County Funds	0	0	0	0	0	0	
Travel and Training	15,058	15,000	0	15,000	16,950	1,950	13.00%
Utilities	8,116	7,930	0	7,930	7,802	(128)	(1.61%)
<b>Expense Total</b>	<b>16,158,725</b>	<b>17,224,885</b>	<b>1,579,475</b>	<b>18,804,360</b>	<b>24,724,445</b>	<b>5,920,085</b>	<b>31.48%</b>
<b>Ending Fund Balance</b>	<b>9,841,864</b>	<b>4,160,771</b>	<b>3,861,591</b>	<b>8,022,362</b>	<b>8,049,689</b>	<b>27,327</b>	<b>0.34%</b>

# 2026 Budget

## 645 - EMPLOYEE BENEFITS

Description	FY2024 Actual	FY2025 Adopted	FY2025 Changes	FY2025 Revised	FY2026 Adopted	Var to Revised (\$)	Var to Revised (%)
<b>Beginning Fund Balance</b>	<b>10,448,057</b>	<b>6,525,714</b>	<b>1,364,749</b>	<b>7,890,463</b>	<b>4,883,496</b>	<b>(3,006,967)</b>	<b>(38.11%)</b>
<b>Revenue</b>							
Interest Earnings	574,537	50,000	450,000	500,000	400,000	(100,000)	(20.00%)
Internal Charges for Services	33,947,646	34,600,000	565,000	35,165,000	36,015,000	850,000	2.42%
Other Miscellaneous Revenue	1,960,067	1,000,000	(974,000)	26,000	0	(26,000)	(100.00%)
Refunds of Expenditures	0	0	3,000,000	3,000,000	2,500,000	(500,000)	(16.67%)
Transfer from County Funds	1,100,000	1,138,000	112,000	1,250,000	1,200,000	(50,000)	(4.00%)
<b>Revenue Total</b>	<b>37,582,250</b>	<b>36,788,000</b>	<b>3,153,000</b>	<b>39,941,000</b>	<b>40,115,000</b>	<b>174,000</b>	<b>0.44%</b>
<b>Expense</b>							
Debt Service	83,821	0	0	0	0	0	
Fees/Dues	0	0	0	0	0	0	
Insurance	37,027,553	35,205,393	4,153,500	39,358,893	39,802,452	443,559	1.13%
Non-Capital Assets	3,707	0	0	0	0	0	
Operational Services	47,030	107,317	17,000	124,317	112,629	(11,688)	(9.40%)
Other Expenditures	16,358	90,200	(29,935)	60,265	90,200	29,935	49.67%
Personnel	1,203,876	1,224,927	112,025	1,336,952	1,289,560	(47,392)	(3.54%)
Professional Services	1,628,507	1,841,000	(2,000)	1,839,000	1,892,000	53,000	2.88%
Rentals	16,482	104,275	0	104,275	106,371	2,096	2.01%
Repair and Maintenance	43,738	45,850	665	46,515	48,850	2,335	5.02%
Supplies	63,184	71,200	0	71,200	71,200	0	0.00%
Travel and Training	5,588	5,050	1,500	6,550	5,200	(1,350)	(20.61%)
<b>Expense Total</b>	<b>40,139,843</b>	<b>38,695,212</b>	<b>4,252,755</b>	<b>42,947,967</b>	<b>43,418,462</b>	<b>470,495</b>	<b>1.10%</b>
<b>Ending Fund Balance</b>	<b>7,890,463</b>	<b>4,618,502</b>	<b>264,994</b>	<b>4,883,496</b>	<b>1,580,034</b>	<b>(3,303,462)</b>	<b>(67.65%)</b>

# 2026 Budget

## 672 - UNEMPLOYMENT

Description	FY2024 Actual	FY2025 Adopted	FY2025 Changes	FY2025 Revised	FY2026 Adopted	Var to Revised (\$)	Var to Revised (%)
<b>Beginning Fund Balance</b>	<b>1,414,971</b>	<b>1,209,971</b>	<b>(8,532)</b>	<b>1,201,439</b>	<b>926,439</b>	<b>(275,000)</b>	<b>(22.89%)</b>
<b>Revenue</b>							
Interest Earnings	56,987	10,000	30,000	40,000	10,000	(30,000)	(75.00%)
Internal Charges for Services	0	0	0	0	0	0	
<b>Revenue Total</b>	<b>56,987</b>	<b>10,000</b>	<b>30,000</b>	<b>40,000</b>	<b>10,000</b>	<b>(30,000)</b>	<b>(75.00%)</b>
<b>Expense</b>							
Insurance	270,520	255,000	60,000	315,000	255,000	(60,000)	(19.05%)
<b>Expense Total</b>	<b>270,520</b>	<b>255,000</b>	<b>60,000</b>	<b>315,000</b>	<b>255,000</b>	<b>(60,000)</b>	<b>(19.05%)</b>
<b>Ending Fund Balance</b>	<b>1,201,439</b>	<b>964,971</b>	<b>(38,532)</b>	<b>926,439</b>	<b>681,439</b>	<b>(245,000)</b>	<b>(26.45%)</b>

# 2026 Budget

## 682 - RISK MANAGEMENT

Description	FY2024 Actual	FY2025 Adopted	FY2025 Changes	FY2025 Revised	FY2026 Adopted	Var to Revised (\$)	Var to Revised (%)
<b>Beginning Fund Balance</b>	<b>8,637,101</b>	<b>7,497,098</b>	<b>167,161</b>	<b>7,664,259</b>	<b>7,239,259</b>	<b>(425,000)</b>	<b>(5.55%)</b>
<b>Revenue</b>							
Interest Earnings	528,192	100,000	325,000	425,000	200,000	(225,000)	(52.94%)
Internal Charges for Services	5,351,048	6,293,450	0	6,293,450	7,104,669	811,219	12.89%
Other Miscellaneous Revenue	201,010	50,000	200,000	250,000	100,000	(150,000)	(60.00%)
Transfer from County Funds	0	1,000,000	0	1,000,000	0	(1,000,000)	(100.00%)
<b>Revenue Total</b>	<b>6,080,250</b>	<b>7,443,450</b>	<b>525,000</b>	<b>7,968,450</b>	<b>7,404,669</b>	<b>(563,781)</b>	<b>(7.08%)</b>
<b>Expense</b>							
Allocations	66,341	55,049	0	55,049	84,148	29,099	52.86%
Debt Service	52,000	0	0	0	0	0	
Depreciation/Amortization Exp	0	0	0	0	0	0	
Fees/Dues	3,651	4,450	0	4,450	4,950	500	11.24%
Insurance	6,388,203	6,462,439	1,200,000	7,662,439	6,603,111	(1,059,328)	(13.82%)
Non-Capital Assets	4,054	11,500	0	11,500	11,500	0	0.00%
Operational Services	796	1,355	0	1,355	1,475	120	8.86%
Other Expenditures	0	0	0	0	0	0	
Personnel	458,798	507,269	0	507,269	531,237	23,968	4.72%
Professional Services	48,174	112,600	0	112,600	121,600	9,000	7.99%
Rentals	14,529	18,088	0	18,088	21,750	3,662	20.25%
Supplies	776	1,450	0	1,450	1,450	0	0.00%
Travel and Training	11,750	15,000	0	15,000	19,000	4,000	26.67%
Utilities	4,020	4,250	0	4,250	4,450	200	4.71%
<b>Expense Total</b>	<b>7,053,092</b>	<b>7,193,450</b>	<b>1,200,000</b>	<b>8,393,450</b>	<b>7,404,671</b>	<b>(988,779)</b>	<b>(11.78%)</b>
<b>Ending Fund Balance</b>	<b>7,664,259</b>	<b>7,747,098</b>	<b>(507,839)</b>	<b>7,239,259</b>	<b>7,239,257</b>	<b>(2)</b>	<b>(0.00%)</b>

# 2026 Budget

## 410 - RANCH 2025 COPS

Description	FY2024 Actual	FY2025 Adopted	FY2025 Changes	FY2025 Revised	FY2026 Adopted	Var to Revised (\$)	Var to Revised (%)
<b>Revenue</b>							
Transfer from County Funds	0	0	4,366,771	4,366,771	10,483,250	6,116,479	140.07%
<b>Revenue Total</b>	<b>0</b>	<b>0</b>	<b>4,366,771</b>	<b>4,366,771</b>	<b>10,483,250</b>	<b>6,116,479</b>	<b>140.07%</b>
<b>Expense</b>							
Debt Service	0	0	4,366,771	4,366,771	10,483,250	6,116,479	140.07%
<b>Expense Total</b>	<b>0</b>	<b>0</b>	<b>4,366,771</b>	<b>4,366,771</b>	<b>10,483,250</b>	<b>6,116,479</b>	<b>140.07%</b>

## **Section E – Budget Adoption Documents**

## Resolution to Amend 2025 Adopted Budget by Fund

### General Fund Spending Agencies

<u>Spending Agency</u>	<u>2025 Adopted</u>	<u>2025 Revised</u>	<u>2025 Change</u>
Assessor	6,348,000	6,394,380	46,380
Clerk & Recorder	12,178,592	12,551,733	373,141
Coroner	2,400,468	2,437,480	37,012
County Manager	77,240,898	91,991,733	14,750,835
Community Planning, Infrastructure and Resources	10,213,935	12,457,543	2,243,608
Community Justice Alternatives	14,604,190	15,027,376	423,186
District Attorney	12,907,118	13,052,471	145,353
Financial Services	3,325,560	3,461,467	135,907
Human & Economic Health	2,980,319	2,566,319	(414,000)
Information Technology	12,950,000	12,950,000	0
Sheriff	100,072,309	104,888,134	4,815,825
Surveyor	33,006	33,006	0
Treasurer	2,190,236	2,190,236	0
<b>Total – General Fund</b>	<b>257,444,631</b>	<b>280,001,878</b>	<b>22,557,247</b>

### Spending Agency

#### Fund 101: General, Disaster Contingency, & Disaster Response Fund

	<b>2025 Appropriation</b>	<b>2025 Revised Appropriation</b>	<b>FY2025 CHANGE</b>
Budgeted Beginning Fund Balance	106,282,240	130,604,709	24,322,469
Total Revenue	233,537,284	254,109,298	20,572,014
Total Expense	257,444,631	280,001,878	22,557,247
32003 Reserved for Emergencies	26,188,000	34,251,624	8,063,624
32004 Working Capital	37,500,000	37,500,000	0
32005 Capital Outlay	8,500,000	6,500,000	(2,000,000)
32006 Future Programs/Services	10,186,893	26,460,505	16,273,612

#### Fund 125: Section 125 Fund

	<b>2025 Appropriation</b>	<b>2025 Revised Appropriation</b>	<b>FY2025 CHANGE</b>
Budgeted Beginning Fund Balance	150,078	244,957	94,879
Total Revenue	5,000	25,000	20,000
Total Expense	27,000	28,200	1,200
32006 Future Programs/Services	128,078	241,757	113,679

<b><u>Fund 200: Sales Tax Fund</u></b>	<b>2025</b>	<b>2025 Revised</b>	<b>FY2025</b>
	<b>Appropriation</b>	<b>Appropriation</b>	<b>CHANGE</b>
Budgeted Beginning Fund Balance	8,330,738	7,876,305	(454,433)
Total Revenue	14,819,486	14,819,486	0
Total Expense	19,048,051	19,048,030	(21)
32006 Future Programs/Services	4,102,173	3,647,761	(454,412)

<b><u>Fund 215: Open Lands Fund</u></b>	<b>2025</b>	<b>2025 Revised</b>	<b>FY2025</b>
	<b>Appropriation</b>	<b>Appropriation</b>	<b>CHANGE</b>
Budgeted Beginning Fund Balance	35,451,587	39,253,808	3,802,221
Total Revenue	18,147,113	42,169,096	24,021,983
Total Expense	13,271,479	49,318,088	36,046,609
32006 Future Programs/Services	40,327,221	32,104,816	(8,222,405)

<b><u>Fund 220: Parks Fund</u></b>	<b>2025</b>	<b>2025 Revised</b>	<b>FY2025</b>
	<b>Appropriation</b>	<b>Appropriation</b>	<b>CHANGE</b>
Budgeted Beginning Fund Balance	1,844,250	2,863,041	1,018,791
Total Revenue	7,201,647	8,284,258	1,082,611
Total Expense	9,470,177	10,345,714	875,537
32006 Future Programs/Services	(424,280)	801,585	1,225,865

<b><u>Fund 225: Pest Control District Fund</u></b>	<b>2025</b>	<b>2025 Revised</b>	<b>FY2025</b>
	<b>Appropriation</b>	<b>Appropriation</b>	<b>CHANGE</b>
Budgeted Beginning Fund Balance	786,622	1,328,429	541,807
Total Revenue	1,963,824	2,563,824	600,000
Total Expense	1,649,633	2,249,633	600,000
32006 Future Programs/Services	1,100,813	1,642,620	541,807

<b><u>Fund 230: Conservation Trust Fund</u></b>	<b>2025</b>	<b>2025 Revised</b>	<b>FY2025</b>
	<b>Appropriation</b>	<b>Appropriation</b>	<b>CHANGE</b>
Budgeted Beginning Fund Balance	7,002,232	6,258,561	(743,671)
Total Revenue	1,077,686	1,077,686	0
Total Expense	1,537,213	1,607,702	70,489
32006 Future Programs/Services	6,542,705	5,728,545	(814,160)

<b><u>Fund 240: The Ranch Fund</u></b>	<b>2025</b>	<b>2025 Revised</b>	<b>FY2025</b>
	<b>Appropriation</b>	<b>Appropriation</b>	<b>CHANGE</b>
Budgeted Beginning Fund Balance	(2,794,379)	2,634,686	5,429,065
Total Revenue	25,915,598	137,170,370	111,254,772
Total Expense	27,929,154	40,201,860	12,272,706
32004 Working Capital	1,470,894	212,494	(1,258,400)
32005 Capital Outlay and Projects	(6,354,938)	(12,667,366)	(6,312,428)
32006 Future Programs/Services	76,109	112,058,068	111,981,959

<b><u>Fund 245: Building Inspection Fund</u></b>	<b>2025</b>	<b>2025 Revised</b>	<b>FY2025</b>
	<b>Appropriation</b>	<b>Appropriation</b>	<b>CHANGE</b>
Budgeted Beginning Fund Balance	3,369,123	4,205,119	835,996
Total Revenue	2,800,000	3,000,000	200,000
Total Expense	3,434,510	3,612,570	178,060
32004 Working Capital	700,000	700,000	0
32006 Future Programs/Services	2,034,613	2,892,549	857,936

<b><u>Fund 246: Public Trustee Fund</u></b>	<b>2025</b>	<b>2025 Revised</b>	<b>FY2025</b>
	<b>Appropriation</b>	<b>Appropriation</b>	<b>CHANGE</b>
Budgeted Beginning Fund Balance	304,131	304,131	0
Total Revenue	384,000	384,000	0
Total Expense	260,057	486,852	226,795
32004 Working Capital	428,074	428,074	0
32006 Future Programs/Services		(226,795)	(226,795)

<b><u>Fund 252: Road and Bridge Fund</u></b>	<b>2025</b>	<b>2025 Revised</b>	<b>FY2025</b>
	<b>Appropriation</b>	<b>Appropriation</b>	<b>CHANGE</b>
Budgeted Beginning Fund Balance	19,425,525	27,945,921	8,520,396
Total Revenue	44,321,203	43,102,324	(1,218,879)
Total Expense	46,714,250	46,714,250	0
32004 - Working Capital	9,800,000	9,800,000	0
32005 - Capital Outlay and Projects	7,232,478	5,513,599	(1,718,879)
32006 - Future Programs/Services	0	9,020,396	9,020,396

<b><u>Fund 255: Transportation Expansion</u></b>	<b>2025</b>	<b>2025 Revised</b>	<b>FY2025</b>
	<b>Appropriation</b>	<b>Appropriation</b>	<b>CHANGE</b>
Budgeted Beginning Fund Balance	3,152,200	3,572,865	420,665
Total Revenue	959,795	959,795	0
Total Expense	833,847	1,133,847	300,000
32005 Capital Outlay and Projects	3,278,148	3,698,813	420,665
32006 Future Programs/Services	0	(300,000)	(300,000)

**Fund 262: Human Services Fund**

	<b>2025</b>	<b>2025 Revised</b>	<b>FY2025</b>
	<b>Appropriation</b>	<b>Appropriation</b>	<b>CHANGE</b>
Budgeted Beginning Fund Balance	11,662,548	12,422,304	759,756
Total Revenue	63,333,147	63,333,147	0
Total Expense	63,333,147	63,333,147	0
32004 Working Capital	9,447,473	9,447,473	0
32006 Future Programs/Services	2,215,075	2,974,831	759,756

**Fund 265: Behavioral Health Fund**

	<b>2025</b>	<b>2025 Revised</b>	<b>FY2025</b>
	<b>Appropriation</b>	<b>Appropriation</b>	<b>CHANGE</b>
Budgeted Beginning Fund Balance	29,623,908	31,073,912	1,450,004
Total Revenue	37,381,784	30,648,048	(6,733,736)
Total Expense	37,227,369	31,409,467	(5,817,902)
32006 Future Programs/Services	29,778,323	30,312,493	534,170

**Fund 268: Developmental Disabilities Fund**

	<b>2025</b>	<b>2025 Revised</b>	<b>FY2025</b>
	<b>Appropriation</b>	<b>Appropriation</b>	<b>CHANGE</b>
Total Revenue	6,460,000	6,460,000	0
Total Expense	6,460,000	6,460,000	0

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

	<b>2025</b>	<b>2025 Revised</b>	<b>FY2025</b>
	<b>Appropriation</b>	<b>Appropriation</b>	<b>CHANGE</b>
Budgeted Beginning Fund Balance	1,254,479	1,935,926	681,447
Total Revenue	8,000,815	9,815,423	1,814,608
Total Expense	8,323,399	10,140,240	1,816,841
32006 Future Programs/Services	931,895	1,611,109	679,214

**Fund 275: Community Justice Alternatives Fund**

	<b>2025</b>	<b>2025 Revised</b>	<b>FY2025</b>
	<b>Appropriation</b>	<b>Appropriation</b>	<b>CHANGE</b>
Budgeted Beginning Fund Balance	526,278	755,177	228,899
Total Revenue	14,761,772	17,698,730	2,936,958
Total Expense	15,713,931	16,943,962	1,230,031
32004 Working Capital	(425,881)	1,087,635	1,513,516
32006 Future Programs/Services	0	422,310	422,310

<b><u>Fund 282: Health and Environment Fund</u></b>	<b>2025 Appropriation</b>	<b>2025 Revised Appropriation</b>	<b>FY2025 CHANGE</b>
Budgeted Beginning Fund Balance	3,680,133	4,521,657	841,524
Total Revenue	12,334,207	13,047,370	713,163
Total Expense	12,415,576	12,938,863	523,287
32004 Working Capital	2,483,000	2,483,000	0
32006 Future Programs/Services	1,115,764	2,147,164	1,031,400

<b><u>Fund 285: West Vine Stormwater Basin Fund</u></b>	<b>2025 Appropriation</b>	<b>2025 Revised Appropriation</b>	<b>FY2025 CHANGE</b>
Budgeted Beginning Fund Balance	922,505	949,505	27,000
Total Revenue	82,682	82,682	0
Total Expense	8,825	8,825	0
32006 Future Programs/Services	996,362	1,023,362	27,000

<b><u>Fund 290: Drainage Fund</u></b>	<b>2025 Appropriation</b>	<b>2025 Revised Appropriation</b>	<b>FY2025 CHANGE</b>
Budgeted Beginning Fund Balance	902,235	1,057,240	155,005
Total Revenue	349,665	349,665	0
Total Expense	87,925	87,925	0
32006 Future Programs/Services	1,163,975	1,318,980	155,005

<b><u>Fund 295: Improvement District Fund</u></b>	<b>2025 Appropriation</b>	<b>2025 Revised Appropriation</b>	<b>FY2025 CHANGE</b>
Budgeted Beginning Fund Balance	13,428,410	14,380,709	952,299
Total Revenue	4,366,581	4,868,666	502,085
Total Expense	5,940,804	4,803,052	(1,137,752)
32006 Future Programs/Services	11,854,187	14,446,323	2,592,136

<b><u>Fund 300: Solid Waste Fund</u></b>	<b>2025 Appropriation</b>	<b>2025 Revised Appropriation</b>	<b>FY2025 CHANGE</b>
Budgeted Beginning Fund Balance	34,401,663	60,564,595	26,162,932
Total Revenue	19,256,916	19,256,916	0
Total Expense	41,501,798	51,001,798	9,500,000
32006 Future Programs/Services	12,156,781	28,819,713	16,662,932

<b><u>Fund 400: Assessment Debt Fund</u></b>	<b>2025 Appropriation</b>	<b>2025 Revised Appropriation</b>	<b>FY2025 CHANGE</b>
Budgeted Beginning Fund Balance	1,743,549	1,784,790	41,241
Total Revenue	382,051	426,236	44,185
Total Expense	323,160	427,804	104,644
32006 Future Programs/Services	1,802,440	1,783,222	(19,218)

<b><u>Fund 405: Debt Service Fund</u></b>	<b>2025 Appropriation</b>	<b>2025 Revised Appropriation</b>	<b>FY2025 CHANGE</b>
Budgeted Beginning Fund Balance	7,771	18,084	10,313
Total Revenue	5,931,000	5,931,000	0
Total Expense	5,931,000	5,931,000	0
32006 Future Programs/Services	7,771	18,084	10,313

<b><u>Fund 410: Ranch 2025 COPs</u></b>	<b>2025 Appropriation</b>	<b>2025 Revised Appropriation</b>	<b>FY2025 CHANGE</b>
Budgeted Beginning Fund Balance	0	0	0
Total Revenue	0	4,366,771	4,366,771
Total Expense	0	4,366,771	4,366,771
32006 Future Programs/Services	0	0	0

<b><u>Fund 500: Improvement District Construction Fund</u></b>	<b>2025 Appropriation</b>	<b>2025 Revised Appropriation</b>	<b>FY2025 CHANGE</b>
Budgeted Beginning Fund Balance	1,137,889	1,186,514	48,625
Total Revenue	197,869	197,869	0
Total Expense	123,717	229,898	106,181
32006 Future Programs/Services	1,212,041	1,154,485	(57,556)

<b><u>Fund 508: IT Capital Fund</u></b>	<b>2025 Appropriation</b>	<b>2025 Revised Appropriation</b>	<b>FY2025 CHANGE</b>
Budgeted Beginning Fund Balance	4,355,686	6,492,710	2,137,024
Total Revenue	3,333,523	3,656,672	323,149
Total Expense	5,797,144	5,128,873	(668,271)
32005 Capital Outlay and Projects	1,922,065	5,050,509	3,128,444
32006 Future Programs/Services	(30,000)	(30,000)	0

<b><u>Fund 512: Facilities Capital Fund</u></b>	<b>2025 Appropriation</b>	<b>2025 Revised Appropriation</b>	<b>FY2025 CHANGE</b>
Budgeted Beginning Fund Balance	6,290,179	8,014,843	1,724,664
Total Revenue	24,787,098	27,171,824	2,384,726
Total Expense	29,292,000	20,951,612	(8,340,388)
32005 Capital Outlay and Projects	1,785,277	14,149,620	12,364,343
32006 Future Programs/Services	0	85,435	85,435

<b><u>Fund 522: Replacement Fund</u></b>	<b>2025 Appropriation</b>	<b>2025 Revised Appropriation</b>	<b>FY2025 CHANGE</b>
Budgeted Beginning Fund Balance	2,704,317	3,530,306	825,989
Total Revenue	1,250,000	1,265,889	15,889
Total Expense	1,266,000	1,422,205	156,205
32005 Capital Outlay and Projects	2,688,317	3,373,990	685,673

**Fund 608: IT Operating Fund**

	<b>2025</b>	<b>2025 Revised</b>	<b>FY2025</b>
	<b>Appropriation</b>	<b>Appropriation</b>	<b>CHANGE</b>
Budgeted Beginning Fund Balance	593,822	959,568	365,746
Total Revenue	7,685,742	7,530,742	(155,000)
Total Expense	6,976,570	7,016,667	40,097
32004 Working Capital	698,363	745,408	47,045
32006 Future Programs/Services	604,631	728,235	123,604

**Fund 610: Facilities Operating Fund**

	<b>2025</b>	<b>2025 Revised</b>	<b>FY2025</b>
	<b>Appropriation</b>	<b>Appropriation</b>	<b>CHANGE</b>
Budgeted Beginning Fund Balance	(719,577)	(265,945)	453,632
Total Revenue	14,766,404	15,858,893	1,092,489
Total Expense	14,490,438	16,111,957	1,621,519
32006 Future Programs/Services	(443,611)	(519,009)	(75,398)

**Fund 612: Fleet Services Fund**

	<b>2025</b>	<b>2025 Revised</b>	<b>FY2025</b>
	<b>Appropriation</b>	<b>Appropriation</b>	<b>CHANGE</b>
Budgeted Beginning Fund Balance	4,400,798	9,841,864	5,441,066
Total Revenue	16,984,858	16,984,858	0
Total Expense	17,224,885	18,804,360	1,579,475
32005 Capital Outlay and Projects	4,160,771	2,581,296	(1,579,475)
32006 Future Programs/Services	0	5,441,066	5,441,066

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

	<b>2025</b>	<b>2025 Revised</b>	<b>FY2025</b>
	<b>Appropriation</b>	<b>Appropriation</b>	<b>CHANGE</b>
Budgeted Beginning Fund Balance	6,525,714	7,890,463	1,364,749
Total Revenue	36,788,000	39,941,000	3,153,000
Total Expense	38,695,212	42,947,967	4,252,755
32004 Working Capital	750,000	750,000	0
32006 Future Programs/Services	3,868,502	4,133,496	264,994

<b><u>Fund 672: Self-Insured</u></b>	<b>2025</b>	<b>2025 Revised</b>	<b>FY2025</b>
<b><u>Unemployment Fund</u></b>	<b>Appropriation</b>	<b>Appropriation</b>	<b>CHANGE</b>
Budgeted Beginning Fund Balance	1,209,971	1,201,439	(8,532)
Total Revenue	10,000	40,000	30,000
Total Expense	255,000	315,000	60,000
32005 Capital Outlay	0	(30,000)	(30,000)
32006 Future Programs/Services	964,971	956,439	(8,532)

<b><u>Fund 682: Self-Insured Risk</u></b>	<b>2025</b>	<b>2025 Revised</b>	<b>FY2025</b>
<b><u>Management Fund</u></b>	<b>Appropriation</b>	<b>Appropriation</b>	<b>CHANGE</b>
Budgeted Beginning Fund Balance	7,497,098	7,664,259	167,161
Total Revenue	7,443,450	7,968,450	525,000
Total Expense	7,193,450	8,393,450	1,200,000
32006 Future Programs/Services	7,747,098	7,239,259	(507,839)

<b><u>Spending Agency</u></b>	<b>2025</b>	<b>2025 Revised</b>	<b>FY2025</b>
<b><u>Management Fund</u></b>	<b>Appropriation</b>	<b>Appropriation</b>	<b>CHANGE</b>
<b>Grand Total Appropriations (MEMO ONLY)</b>	<b>700,201,352</b>	<b>783,923,467</b>	<b>83,722,115</b>

PASSED AND ADOPTED  
by the Board of County Commissioners of the County of Larimer on the 11<sup>th</sup> Day of December 2025

BOARD OF COUNTY COMMISSIONERS  
COUNTY OF LARIMER, COLORADO

By: Justin Stephens  
Chair



**COUNTY OF LARIMER**  
**RESOLUTION TO ADOPT THE 2026 BUDGET AND SET MILL LEVIES**

A RESOLUTION ADOPTING A BUDGET AND SETTING MILL LEVIES FOR THE COUNTY OF LARIMER, COLORADO, FOR THE CALENDAR YEAR COMMENCING ON THE FIRST DAY OF JANUARY, 2026, AND ENDING ON THE LAST DAY OF DECEMBER, 2026.

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 10, 2025, 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 expenditures, increases were added to the revenues so that the revenues and fund balance equal or exceed expenditures, as required by law; and

WHEREAS, the Larimer County Assessor has certified a **net assessed valuation of \$9,180,256,613** for the taxable year 2025;

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 2026 Budget - All Funds by Parent Fund Type**

Section 2. That the budget as submitted, amended, and herein summarized by fund, be approved and adopted as the budget of the County of Larimer for the calendar year 2026 and shall be for all administration, operations, maintenance, debt service and capital projects to be undertaken or executed during the year.

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

Section 4. That for the purpose of meeting all **general operating expenses** of the County of Larimer during the 2026 budget year, there are 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 2025:

<u>Fund</u>	<u>Mill Levy</u>
General Fund (excludes credits/refunds/abatements)	19.105
Road & Bridge Fund	0.414
Capital Expenditures Fund	0.000
Health & Environment Fund	0.578
Social Services (Human Services) Fund	<u>1.474</u>
<b>Total General Operating Expenses Mill Levy</b>	<b>21.571</b>

Section 5. That for the purpose of meeting all **debt service expenses** of the County of Larimer during the 2026 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 2025.

Section 6. That for the purpose of recovering all **refunds/abatements** applicable to the County of Larimer during the 2026 budget year, there is hereby levied a General Fund mill levy of **0.175 mills** upon each dollar of the total valuation for assessment of all taxable property within the County of Larimer for the taxable year 2025.

Section 7. That for the purpose of purchasing services and support for persons with **developmental disabilities** during the 2026 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 2025.

Section 8. That for the purpose of providing a one-time property tax credit, there is hereby provided a General Fund mill levy credit of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the County of Larimer for the taxable year 2025.

Section 9. That for the purpose of complying with C.R.S. 29-1-103, the budget herein has been prepared under 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. Amounts for "Advance from County Fund" are excluded from beginning owners' equity.

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

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

a. Total amount to be expended during 2026 for principal, interest and fees:

Involving Real Property

Smithfield Improvement District	217,440
Assessment Districts	320,398
Less: Glacier View early payoff in 2025	(21,641)
Jail Improvement Project Certificates of Participation	5,930,750
Ranch Master Plan Certifications of Participation	<u>11,036,275</u>
TOTAL	17,483,222

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

Involving Real Property

Smithfield Improvement District	1,304,560
Assessment Districts:	2,933,392
Less: Glacier View early payoff in 2025	(82,100)
Jail Expansion Certificates of Participation	53,358,200
Ranch Master Plan Certifications of Participation	<u>154,537,713</u>
TOTAL	212,051,765

ADOPTED THIS 11<sup>th</sup> day of December, 2025.

BOARD OF COUNTY COMMISSIONERS  
OF LARIMER COUNTY, COLORADO

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



ATTEST:

Shirley Fries  
Deputy Clerk to the Board

**ADOPTED 2026 BUDGET - All Funds by Parent Fund Type**

<b>Fund Type/Fund Name</b>	<b>Beginning Balance</b>	<b>Revenue</b>	<b>Expense</b>	<b>Reserved</b>	<b>Designated</b>
<b>Capital Projects</b>					
500 - Improvement District Construction	\$1,154,485	\$229,817	\$261,035	\$0	\$1,123,267
508 - IT Capital	\$5,020,509	\$6,846,523	\$10,263,770	\$0	\$1,603,262
512 - Capital Expenditures	\$14,235,055	\$428,250	\$12,104,043	\$0	\$2,559,262
522 - Replacement	\$3,373,990	\$1,261,000	\$2,244,634	\$0	\$2,390,356
<b>Subtotal - Capital Projects</b>	<b>\$23,784,039</b>	<b>\$8,765,590</b>	<b>\$24,873,482</b>	<b>\$0</b>	<b>\$7,676,147</b>
<b>Debt Service</b>					
400 - Assessment Debt	\$1,783,222	\$394,182	\$320,398	\$0	\$1,857,006
405 - Debt Service	\$18,084	\$5,935,550	\$5,933,750	\$0	\$19,884
410 - Ranch 2025 COPs	\$0	\$10,483,250	\$10,483,250	\$0	\$0
<b>Subtotal - Debt Service</b>	<b>\$1,801,306</b>	<b>\$16,812,982</b>	<b>\$16,737,398</b>	<b>\$0</b>	<b>\$1,876,890</b>
<b>Enterprise</b>					
300 - Solid Waste	\$28,819,713	\$19,148,746	\$24,845,573	\$0	\$23,122,886
<b>Subtotal - Enterprise</b>	<b>\$28,819,713</b>	<b>\$19,148,746</b>	<b>\$24,845,573</b>	<b>\$0</b>	<b>\$23,122,886</b>
<b>General Fund</b>					
101 - General Fund	\$73,342,199	\$239,502,551	\$233,749,734	\$0	\$79,095,016
102 - Disaster Contingency	\$23,251,624	\$0	\$0	\$23,251,624	\$0
105 - Disaster Response	\$8,118,306	\$0	\$3,056,005	\$1,247,596	\$3,814,705
<b>Subtotal - General Fund</b>	<b>\$104,712,129</b>	<b>\$239,502,551</b>	<b>\$236,805,739</b>	<b>\$24,499,220</b>	<b>\$82,909,721</b>
<b>Internal Service</b>					
608 - Information Technology	\$1,473,643	\$7,428,204	\$7,091,124	\$0	\$1,810,723
610 - Facilities	(\$519,009)	\$15,869,860	\$13,909,831	\$0	\$1,441,020
612 - Fleet Services	\$8,022,362	\$24,751,772	\$24,724,445	\$0	\$8,049,689
645 - Employee Benefits	\$4,883,496	\$40,115,000	\$43,418,462	\$0	\$1,580,034
672 - Unemployment	\$926,439	\$10,000	\$255,000	\$0	\$681,439
682 - Risk Management	\$7,239,259	\$7,404,669	\$7,404,671	\$0	\$7,239,257
<b>Subtotal - Internal Service</b>	<b>\$22,026,190</b>	<b>\$95,579,505</b>	<b>\$96,803,533</b>	<b>\$0</b>	<b>\$20,802,162</b>
<b>Special Revenue</b>					
125 - Section 125	\$241,757	\$5,000	\$27,000	\$0	\$219,757
200 - Sales Tax	\$3,647,761	\$14,693,828	\$12,972,762	\$0	\$5,368,827
215 - Open Lands	\$32,104,816	\$17,966,183	\$13,255,896	\$0	\$36,815,103
220 - Parks	\$801,585	\$8,545,447	\$9,325,190	\$0	\$21,842
225 - Pest Control	\$1,642,620	\$2,044,222	\$1,773,641	\$0	\$1,913,201
230 - Conservation Trust Fund	\$5,728,545	\$816,000	\$3,119,637	\$0	\$3,424,910
240 - The Ranch	\$99,603,196	\$68,578,062	\$111,597,158	\$0	\$56,584,100
245 - Building Inspection	\$3,592,549	\$3,000,000	\$3,658,418	\$0	\$2,934,131
246 - Public Trustee	\$0	\$455,000	\$330,291	\$0	\$0
252 - Road and Bridge	\$24,333,995	\$41,339,079	\$48,930,824	\$0	\$16,742,250
255 - Transportation Expansion	\$3,398,813	\$1,084,860	\$1,468,757	\$0	\$3,014,916
262 - Human Services	\$12,422,304	\$64,471,370	\$64,608,435	\$0	\$12,285,239
263 - Early Childhood	\$0	\$24,366,063	\$18,510,425	\$0	\$5,855,638
265 - Behavioral Health	\$30,312,493	\$30,947,700	\$31,739,646	\$0	\$29,520,547
268 - Developmental Disabilities	\$0	\$6,885,000	\$6,885,000	\$0	\$0
270 - Economic and Workforce Development	\$1,611,109	\$7,910,541	\$8,054,559	\$0	\$1,467,091
275 - Community Justice Alternatives	\$1,509,945	\$17,825,350	\$17,449,791	\$0	\$1,885,504
282 - Health and Environment	\$4,630,164	\$12,912,627	\$13,159,639	\$0	\$4,383,152
285 - West Vine Stormwater Basin	\$1,023,362	\$80,650	\$8,000	\$0	\$1,096,012
290 - Drainage Districts	\$1,318,980	\$386,451	\$89,925	\$0	\$1,615,506
295 - Improvement Districts	\$14,446,323	\$4,469,770	\$3,341,531	\$0	\$15,574,562
<b>Subtotal - Special Revenue</b>	<b>\$242,370,317</b>	<b>\$328,783,205</b>	<b>\$370,306,525</b>	<b>\$0</b>	<b>\$200,722,288</b>
<b>Total - All Funds</b>	<b>\$423,513,694</b>	<b>\$708,592,579</b>	<b>\$770,372,250</b>	<b>\$24,499,220</b>	<b>\$337,110,094</b>

**COUNTY OF LARIMER  
RESOLUTION TO APPROPRIATE SUMS OF MONEY FOR 2026**

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, 2026, AND ENDING ON THE LAST DAY OF DECEMBER, 2026.

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 2026 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 11th day of December, 2025.

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

ATTEST:

*Sue Tracy*  
Deputy Clerk to the Board



## Larimer County 2026 Appropriation of Funds by Spending Agency

<u>Rollup Fund and Spending Agency</u>	<u>2026 Spending Agency Appropriation</u>
101 General, Disaster Response, and Disaster Contingency Fund	
Assessor	\$6,482,625
Clerk & Recorder	\$14,459,272
Community Planning, Infrastructure & Resources	\$11,090,362
Coroner	\$2,477,981
County Manager	\$54,171,634
Community Justice Alternatives	\$14,767,345
District Attorney	\$13,876,749
Financial Services	\$3,392,560
Human and Economic Health Services	\$2,357,261
Information Technology	\$13,146,500
Sheriff	\$98,290,380
Surveyor	\$33,777
Treasurer	\$2,259,293
General and Disaster Funds Memo Total:	\$236,805,739
125 Section 125 Fund	
County Manager	\$27,000
Section 125 Fund Memo Total:	\$27,000
200 Sales Tax Fund	
Financial Services	\$12,972,762
Sales Tax Fund Memo Total:	\$12,972,762
215 Open Lands Fund	
Community Planning, Infrastructure & Resources	\$13,255,896
Open Lands Fund Memo Total:	\$13,255,896
220 Parks Fund	
Community Planning, Infrastructure & Resources	\$9,325,190
Parks Fund Memo Total:	\$9,325,190
225 Pest District Fund	
Community Planning, Infrastructure & Resources	\$1,773,641
Pest District Fund Memo Total:	\$1,773,641
230 Conservation Trust Fund	
Community Planning, Infrastructure & Resources	\$3,119,637
Conservation Trust Fund Memo Total:	\$3,119,637
240 The Ranch Fund	
Community Planning, Infrastructure & Resources	\$111,597,158
The Ranch Fund Memo Total:	\$111,597,158

**Rollup Fund and Spending Agency****2026 Spending Agency Appropriation**

245 Building Inspections Fund		
Community Planning, Infrastructure & Resources		\$3,658,418
	Building Inspections Fund Memo Total:	<u>\$3,658,418</u>
246 Public Trustee Fund		
Office of the Treasurer and Public Trustee		\$330,291
	Public Trustee Fund Memo Total:	<u>\$330,291</u>
252 Road and Bridge Fund		
Community Planning, Infrastructure & Resources		\$48,930,824
	Road and Bridge Fund Memo Total:	<u>\$48,930,824</u>
255 Transportation Expansion Fund		
Community Planning, Infrastructure & Resources		\$1,468,757
	Transportation Expansion Fund Memo Total:	<u>\$1,468,757</u>
262 Human Services Fund		
Human and Economic Health Services		\$64,608,435
	Human Services Fund Memo Total:	<u>\$64,608,435</u>
263 Early Childhood Fund		
Human and Economic Health Services		\$18,510,425
	Early Childhood Fund Memo Total:	<u>\$18,510,425</u>
265 Behavioral Health Fund		
Human and Economic Health Services		\$31,739,646
	Behavioral Health Fund Memo Total:	<u>\$31,739,646</u>
268 Developmental Disabilities Fund		
County Manager		\$6,885,000
	Developmental Disabilities Fund Memo Total:	<u>\$6,885,000</u>
270 Economic and Workforce Development Fund		
Human and Economic Health Services		\$8,054,559
	Economic and Workforce Development Fund Memo Total:	<u>\$8,054,559</u>
275 Community Justice Alternatives Fund		
Community Justice Alternatives		\$17,449,791
	Community Justice Alternatives Fund Memo Total:	<u>\$17,449,791</u>
282 Health and Environment Fund		
Human and Economic Health Services		\$13,159,639
	Health and Environment Fund Memo Total:	<u>\$13,159,639</u>
285 West Vine Stormwater Basin Fund		
Community Planning, Infrastructure & Resources		\$8,000
	West Vine Stormwater Basin Fund Memo Total:	<u>\$8,000</u>

**Rollup Fund and Spending Agency****2026 Spending Agency Appropriation**

290 Drainage Fund		
Community Planning, Infrastructure & Resources		\$89,925
	Drainage Fund Memo Total:	<u>\$89,925</u>
295 General & Public Improvement Districts Fund		
Community Planning, Infrastructure & Resources		\$3,341,531
	General & Public Improvement Districts Fund Memo Total:	<u>\$3,341,531</u>
300 Solid Waste Fund		
Community Planning, Infrastructure & Resources		\$24,845,573
	Solid Waste Fund Memo Total:	<u>\$24,845,573</u>
400 Assessment Debt Fund		
Community Planning, Infrastructure & Resources		\$320,398
	Assessment Debt Fund Memo Total:	<u>\$320,398</u>
405 Debt Service Fund		
Financial Services		\$5,933,750
	Debt Service Fund Memo Total:	<u>\$5,933,750</u>
410 Ranch COPs Fund		
Financial Services		\$10,483,250
	Ranch COPs Fund Memo Total:	<u>\$10,483,250</u>
500 Improvement District Construction Fund		
Community Planning, Infrastructure & Resources		\$261,035
	Improvement District Construction Fund Memo Total:	<u>\$261,035</u>
508 Information Technology Capital Fund		
Information Technology		\$10,263,770
	Information Technology Capital Fund Memo Total:	<u>\$10,263,770</u>
512 Facilities Capital Expenditures Fund		
County Manager		\$12,104,043
	Facilities Capital Expenditures Fund Memo Total:	<u>\$12,104,043</u>
522 Replacement Fund		
Clerk and Recorder		\$1,371,694
Community Planning, Infrastructure & Resources		\$180,152
Coroner		\$5,000
Community Justice Alternatives		\$48,154
Financial Services		\$25,000
Human and Economic Health		\$8,481
Road and Bridge		\$15,423
Sheriff		\$590,730
	Replacement Fund Memo Total:	<u>\$2,244,634</u>

**Rollup Fund and Spending Agency**

**2026 Spending Agency Appropriation**

608 Information Technology Fund Information Technology		\$7,091,124
	Information Technology Fund Memo Total:	<u>\$7,091,124</u>
610 Facilities Management Fund County Manager		\$13,909,831
	Facilities Management Fund Memo Total:	<u>\$13,909,831</u>
612 Fleet Services Fund County Manager		\$24,724,445
	Fleet Services Fund Memo Total:	<u>\$24,724,445</u>
645 Self-Insured Employee Benefits Fund County Manager		\$43,418,462
	Self-Insured Employee Benefits Fund Memo Total:	<u>\$43,418,462</u>
672 Self-Insured Unemployment Fund County Manager		\$255,000
	Self-Insured Unemployment Fund Memo Total:	<u>\$255,000</u>
682 Self-Insured Risk Management Fund Financial Services		\$7,404,671
	Self-Insured Risk Management Fund Memo Total:	<u>\$7,404,671</u>
<b><u>Report Total (Memo Only):</u></b>		<b><u>\$770,372,250</u></b>

**GID2-Pinewood Springs  
RESOLUTION TO ADOPT 2026 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting Mill Levies For GID2-Pinewood Springs, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2026, And Ending On The Last Day Of December, 2026.

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 10, 2025, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$16,155,450 for the district for the taxable year 2025;

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>District/Fund</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
GID2-Pinewood Springs	\$109,994	\$149,195	\$159,047	\$100,142

Section 2. That the budget as submitted, amended, and herein summarized, be approved and adopted as the budget of 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 Colorado public records for GID2-Pinewood Springs.

Section 4. That for the purpose of meeting all general operating expenses of GID2-Pinewood Springs during the 2026 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 2025.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2026 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 2025.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of GID2-Pinewood Springs during the 2026 budget year, there is hereby levied a **temporary mill levy reduction** (CRS 39-5-121 (SB 93-255)) of **-2.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2025.

Section 7. That for the purpose of meeting all **debt service expenses** of GID2-Pinewood Springs during the 2026 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 2025.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to GID2-Pinewood Springs during the 2026 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 2025.

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

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

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for GID2-Pinewood Springs totals are as follows:

- a. Total amount to be expended during 2026:
  - Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:
  - Involving Real Property \$0

ADOPTED THIS 11th day of December, 2025.

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

ATTEST:

Justin Stephens  
Deputy Clerk to the Board



**GID4-Carriage Hills  
RESOLUTION TO ADOPT 2026 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting Mill Levies For GID4-Carriage Hills, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2026, And Ending On The Last Day Of December, 2026.

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 10, 2025, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$23,704,050 for the district for the taxable year 2025;

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>District/Fund</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
GID4-Carriage Hills	\$765,998	\$267,222	\$486,593	\$546,627

Section 2. That the budget as submitted, amended, and herein summarized, be approved and adopted as the budget of 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 Colorado public records for GID4-Carriage Hills.

Section 4. That for the purpose of meeting all general operating expenses of GID4-Carriage Hills during the 2026 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 2025.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2026 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 2025.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of GID4-Carriage Hills during the 2026 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 2025.

Section 7. That for the purpose of meeting all **debt service expenses** of GID4-Carriage Hills during the 2026 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 2025.

Section 8. That for the purpose of meeting all **refunds/abatements** applicable to GID4-Carriage Hills during the 2026 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 2025.

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

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

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for GID4-Carriage Hills totals are as follows:

- a. Total amount to be expended during 2026:
  - Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:
  - Involving Real Property \$0

ADOPTED THIS 11th day of December, 2025.

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



ATTEST:

Shirley Jones  
Deputy Clerk to the Board

**GID8-Namaqua Hills  
RESOLUTION TO ADOPT 2026 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting Mill Levies For GID8-Namaqua Hills, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2026, And Ending On The Last Day Of December, 2026.

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 10, 2025, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$6,291,162 for the district for the taxable year 2025;

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>District/Fund</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
GID8-Namaqua Hills	\$958,704	\$58,006	\$760,692	\$256,018

Section 2. That the budget as submitted, amended, and herein summarized, be approved and adopted as the budget of 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 Colorado public records for GID8-Namaqua Hills.

Section 4. That for the purpose of meeting all general operating expenses of GID8-Namaqua Hills during the 2026 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 2025.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2026 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 2025.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of GID8-Namaqua Hills during the 2026 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 2025.

Section 7. That for the purpose of meeting all **debt service expenses** of GID8-Namaqua Hills during the 2026 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 2025.

Section 8. That for the purpose of meeting all **refunds/abateements** applicable to GID8-Namaqua Hills during the 2026 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 2025.

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

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

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for GID8-Namaqua Hills totals are as follows:

- |   |     |
|---|-----|
| a. Total amount to be expended during 2026:                                 |     |
| Involving Real Property   | \$0 |
| b. Total maximum payment liability over the entire terms of all agreements: |     |
| Involving Real Property   | \$0 |

ADOPTED THIS 11th day of December, 2025.

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

ATTEST:

Stephany  
Deputy Clerk to the Board



**GID10- Homestead  
RESOLUTION TO ADOPT 2026 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting Mill Levies For GID10- Homestead, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2026, And Ending On The Last Day Of December, 2026.

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 10, 2025, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$1,959,249 for the district for the taxable year 2025;

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>District/Fund</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
GID10- Homestead	\$19,450	\$	\$	\$19,450

Section 2. That the budget as submitted, amended, and herein summarized, be approved and adopted as the budget of GID10- Homestead 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 Colorado public records for GID10- Homestead.

Section 4. That for the purpose of meeting all general operating expenses of GID10- Homestead during the 2026 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 2025.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2026 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 2025.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of GID10- Homestead during the 2026 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 2025.

Section 7. That for the purpose of meeting all **debt service expenses** of GID10- Homestead during the 2026 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 2025.

Section 8. That for the purpose of meeting all **refunds/abateements** applicable to GID10- Homestead during the 2026 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 2025.

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

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

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for GID10- Homestead totals are as follows:

- |   |     |
|---|-----|
| a. Total amount to be expended during 2026:                                 |     |
| Involving Real Property   | \$0 |
| b. Total maximum payment liability over the entire terms of all agreements: |     |
| Involving Real Property   | \$0 |

ADOPTED THIS 11th day of December, 2025.

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

ATTEST:

Shirley J. Jorgensen  
Deputy Clerk to the Board



**GID11-Meadowdale  
RESOLUTION TO ADOPT 2026 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting Mill Levies For GID11-Meadowdale, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2026, And Ending On The Last Day Of December, 2026.

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 10, 2025, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$6,932,356 for the district for the taxable year 2025;

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>District/Fund</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
GID11-Meadowdale	\$23,012	\$44,000	\$52,800	\$14,212

Section 2. That the budget as submitted, amended, and herein summarized, be approved and adopted as the budget of 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 Colorado public records for GID11-Meadowdale.

Section 4. That for the purpose of meeting all general operating expenses of GID11-Meadowdale during the 2026 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 2025.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2026 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 2025.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of GID11-Meadowdale during the 2026 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 2025.

Section 7. That for the purpose of meeting all **debt service expenses** of GID11-Meadowdale during the 2026 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 2025.

Section 8. That for the purpose of meeting all **refunds/abateements** applicable to GID11-Meadowdale during the 2026 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 2025.

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

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

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for GID11-Meadowdale totals are as follows:

- a. Total amount to be expended during 2026:
  - Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:
  - Involving Real Property \$0

ADOPTED THIS 11th day of December, 2025.

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

ATTEST:

Christine  
Deputy Clerk to the Board



**GID12-Club Estates**  
**RESOLUTION TO ADOPT 2026 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting Mill Levies For GID12-Club Estates, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2026, And Ending On The Last Day Of December, 2026.

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 10, 2025, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$1,913,876 for the district for the taxable year 2025;

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>District/Fund</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
GID12-Club Estates	\$155,278	\$50,239	\$1,957	\$203,560

Section 2. That the budget as submitted, amended, and herein summarized, be approved and adopted as the budget of 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 Colorado public records for GID12-Club Estates.

Section 4. That for the purpose of meeting all **general operating expenses** of GID12-Club Estates during the 2026 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 2025.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2026 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 2025.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of GID12-Club Estates during the 2026 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 2025.

Section 7. That for the purpose of meeting all **debt service expenses** of GID12-Club Estates during the 2026 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 2025.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to GID12-Club Estates during the 2026 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 2025.

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

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

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for GID12-Club Estates totals are as follows:

- a. Total amount to be expended during 2026:
  - Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:
  - Involving Real Property \$0

ADOPTED THIS 11th day of December, 2025.

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



ATTEST:

*Janey Jany*  
Deputy Clerk to the Board

**GID13A-Red Feather  
RESOLUTION TO ADOPT 2026 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting Mill Levies For GID13A-Red Feather, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2026, And Ending On The Last Day Of December, 2026.

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 10, 2025, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$4,922,006 for the district for the taxable year 2025;

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>District/Fund</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
GID13A-Red Feather	\$84,724	\$60,261	\$84,148	\$60,837

Section 2. That the budget as submitted, amended, and herein summarized, be approved and adopted as the budget of 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 Colorado public records for GID13A-Red Feather.

Section 4. That for the purpose of meeting all general operating expenses of GID13A-Red Feather during the 2026 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 2025.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2026 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 2025.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of GID13A-Red Feather during the 2026 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 2025.

Section 7. That for the purpose of meeting all **debt service expenses** of GID13A-Red Feather during the 2026 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 2025.

Section 8. That for the purpose of meeting all **refunds/abateements** applicable to GID13A-Red Feather during the 2026 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 2025.

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

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

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for GID13A-Red Feather totals are as follows:

- |   |     |
|---|-----|
| a. Total amount to be expended during 2026:                                 |     |
| Involving Real Property   | \$0 |
| b. Total maximum payment liability over the entire terms of all agreements: |     |
| Involving Real Property   | \$0 |

ADOPTED THIS 11th day of December, 2025.

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

ATTEST:

Sierra Truss  
Deputy Clerk to the Board



**GID14-Little Valley Road  
RESOLUTION TO ADOPT 2026 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting Mill Levies For GID14-Little Valley Road, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2026, And Ending On The Last Day Of December, 2026.

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 10, 2025, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$9,412,246 for the district for the taxable year 2025;

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>District/Fund</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
GID14-Little Valley Road	\$38,465	\$157,616	\$156,883	\$39,198

Section 2. That the budget as submitted, amended, and herein summarized, be approved and adopted as the budget of 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 Colorado public records for GID14-Little Valley Road.

Section 4. That for the purpose of meeting all **general operating expenses** of GID14-Little Valley Road during the 2026 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 2025.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2026 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 2025.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of GID14-Little Valley Road during the 2026 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 2025.

Section 7. That for the purpose of meeting all **debt service expenses** of GID14-Little Valley Road during the 2026 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 2025.

Section 8. That for the purpose of meeting all **refunds/abatements** applicable to GID14-Little Valley Road during the 2026 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 2025.

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

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

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for GID14-Little Valley Road totals are as follows:

- |   |     |
|---|-----|
| a. Total amount to be expended during 2026:                                 |     |
| Involving Real Property   | \$0 |
| b. Total maximum payment liability over the entire terms of all agreements: |     |
| Involving Real Property   | \$0 |

ADOPTED THIS 11th day of December, 2025.

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

ATTEST:

*[Signature]*  
Deputy Clerk to the Board



**GID16-Kitchell Subdivision  
RESOLUTION TO ADOPT 2026 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting Mill Levies For GID16-Kitchell Subdivision, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2026, And Ending On The Last Day Of December, 2026.

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 10, 2025, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$1,180,795 for the district for the taxable year 2025;

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>District/Fund</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
GID16-Kitchell Subdivision	\$107,380	\$12,469	\$794	\$119,055

Section 2. That the budget as submitted, amended, and herein summarized, be approved and adopted as the budget of 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 Colorado public records for GID16-Kitchell Subdivision.

Section 4. That for the purpose of meeting all general operating expenses of GID16-Kitchell Subdivision during the 2026 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 2025.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2026 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 2025.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of GID16-Kitchell Subdivision during the 2026 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 2025.

Section 7. That for the purpose of meeting all **debt service expenses** of GID16-Kitchell Subdivision during the 2026 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 2025.

Section 8. That for the purpose of meeting all **refunds/abateements** applicable to GID16-Kitchell Subdivision during the 2026 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 2025.

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

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

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for GID16-Kitchell Subdivision totals are as follows:

- a. Total amount to be expended during 2026:
  - Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:
  - Involving Real Property \$0

ADOPTED THIS 11th day of December, 2025.

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

ATTEST:

          [Signature]            
Deputy Clerk to the Board



**GID17-Country Meadows**  
**RESOLUTION TO ADOPT 2026 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting Mill Levies For GID17-Country Meadows, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2026, And Ending On The Last Day Of December, 2026.

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 10, 2025, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$4,822,213 for the district for the taxable year 2025;

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>District/Fund</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
GID17-Country Meadows	\$220,983	\$45,088	\$2,869	\$263,202

Section 2. That the budget as submitted, amended, and herein summarized, be approved and adopted as the budget of 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 Colorado public records for GID17-Country Meadows.

Section 4. That for the purpose of meeting all general operating expenses of GID17-Country Meadows during the 2026 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 2025.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2026 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 2025.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of GID17-Country Meadows during the 2026 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 2025.

Section 7. That for the purpose of meeting all **debt service expenses** of GID17-Country Meadows during the 2026 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 2025.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to GID17-Country Meadows during the 2026 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 2025.

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

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

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for GID17-Country Meadows totals are as follows:

- a. Total amount to be expended during 2026:
  - Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:
  - Involving Real Property \$0

ADOPTED THIS 11th day of December, 2025.

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



ATTEST:

Angie Tracy  
Deputy Clerk to the Board

**GID18-Venner Ranch  
RESOLUTION TO ADOPT 2026 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting Mill Levies For GID18-Venner Ranch, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2026, And Ending On The Last Day Of December, 2026.

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 10, 2025, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$2,901,357 for the district for the taxable year 2025;

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>District/Fund</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
GID18-Venner Ranch	\$116,276	\$38,297	\$40,437	\$114,136

Section 2. That the budget as submitted, amended, and herein summarized, be approved and adopted as the budget of 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 Colorado public records for GID18-Venner Ranch.

Section 4. That for the purpose of meeting all general operating expenses of GID18-Venner Ranch during the 2026 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 2025.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2026 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 2025.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of GID18-Venner Ranch during the 2026 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 2025.

Section 7. That for the purpose of meeting all **debt service expenses** of GID18-Venner Ranch during the 2026 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 2025.

Section 8. That for the purpose of meeting all **refunds/abatements** applicable to GID18-Venner Ranch during the 2026 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 2025.

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

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

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for GID18-Venner Ranch totals are as follows:

- |   |     |
|---|-----|
| a. Total amount to be expended during 2026:                                 |     |
| Involving Real Property   | \$0 |
| b. Total maximum payment liability over the entire terms of all agreements: |     |
| Involving Real Property   | \$0 |

ADOPTED THIS 11th day of December, 2025.

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

ATTEST:

Shirley Jones  
Deputy Clerk to the Board



**GID1991-1-Arapahoe Pines  
RESOLUTION TO ADOPT 2026 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting Mill Levies For GID1991-1-Arapahoe Pines, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2026, And Ending On The Last Day Of December, 2026.

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 10, 2025, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$754,675 for the district for the taxable year 2025;

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>District/Fund</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
GID1991-1-Arapahoe Pines	\$242,546	\$24,680	\$6,071	\$261,155

Section 2. That the budget as submitted, amended, and herein summarized, be approved and adopted as the budget of 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 Colorado public records for GID1991-1-Arapahoe Pines.

Section 4. That for the purpose of meeting all general operating expenses of GID1991-1-Arapahoe Pines during the 2026 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 2025.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2026 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 2025.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of GID1991-1-Arapahoe Pines during the 2026 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 2025.

Section 7. That for the purpose of meeting all **debt service expenses** of GID1991-1-Arapahoe Pines during the 2026 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 2025.

Section 8. That for the purpose of meeting all **refunds/abatements** applicable to GID1991-1-Arapahoe Pines during the 2026 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 2025.

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

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

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for GID1991-1-Arapahoe Pines totals are as follows:

- |   |     |
|---|-----|
| a. Total amount to be expended during 2026:                                 |     |
| Involving Real Property   | \$0 |
| b. Total maximum payment liability over the entire terms of all agreements: |     |
| Involving Real Property   | \$0 |

ADOPTED THIS 11th day of December, 2025.

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



ATTEST:

*[Signature]*  
Deputy Clerk to the Board

**PID19-Highland Hills  
RESOLUTION TO ADOPT 2026 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting Mill Levies For PID19-Highland Hills, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2026, And Ending On The Last Day Of December, 2026.

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 10, 2025, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$8,748,777 for the district for the taxable year 2025;

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>District/Fund</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
PID19-Highland Hills	\$519,062	\$116,485	\$12,413	\$623,134

Section 2. That the budget as submitted, amended, and herein summarized, be approved and adopted as the budget of 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 Colorado public records for PID19-Highland Hills.

Section 4. That for the purpose of meeting all general operating expenses of PID19-Highland Hills during the 2026 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 2025.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2026 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 2025.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of PID19-Highland Hills during the 2026 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 2025.

Section 7. That for the purpose of meeting all **debt service expenses** of PID19-Highland Hills during the 2026 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 2025.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to PID19-Highland Hills during the 2026 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 2025.

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

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

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for PID19-Highland Hills totals are as follows:

- a. Total amount to be expended during 2026:
  - Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:
  - Involving Real Property \$0

ADOPTED THIS 11th day of December, 2025.

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

ATTEST:

Stephany  
Deputy Clerk to the Board



**PID20-Ptarmigan  
RESOLUTION TO ADOPT 2026 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting Mill Levies For PID20-Ptarmigan, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2026, And Ending On The Last Day Of December, 2026.

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 10, 2025, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$19,585,419 for the district for the taxable year 2025;

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>District/Fund</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
PID20-Ptarmigan	\$602,686	\$204,667	\$38,024	\$769,329

Section 2. That the budget as submitted, amended, and herein summarized, be approved and adopted as the budget of 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 Colorado public records for PID20-Ptarmigan.

Section 4. That for the purpose of meeting all general operating expenses of PID20-Ptarmigan during the 2026 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 2025.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2026 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 2025.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of PID20-Ptarmigan during the 2026 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 2025.

Section 7. That for the purpose of meeting all **debt service expenses** of PID20-Ptarmigan during the 2026 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 2025.

Section 8. That for the purpose of meeting all **refunds/abatements** applicable to PID20-Ptarmigan during the 2026 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 2025.

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

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

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for PID20-Ptarmigan totals are as follows:

- |   |     |
|---|-----|
| a. Total amount to be expended during 2026:                                 |     |
| Involving Real Property   | \$0 |
| b. Total maximum payment liability over the entire terms of all agreements: |     |
| Involving Real Property   | \$0 |

ADOPTED THIS 11th day of December, 2025.

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

ATTEST:

*Justin Stephens*  
Deputy Clerk to the Board



**PID21-Solar Ridge  
RESOLUTION TO ADOPT 2026 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting Mill Levies For PID21-Solar Ridge, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2026, And Ending On The Last Day Of December, 2026.

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 10, 2025, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$3,827,517 for the district for the taxable year 2025;

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>District/Fund</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
PID21-Solar Ridge	\$325,756	\$68,417	\$19,903	\$374,270

Section 2. That the budget as submitted, amended, and herein summarized, be approved and adopted as the budget of 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 Colorado public records for PID21-Solar Ridge.

Section 4. That for the purpose of meeting all general operating expenses of PID21-Solar Ridge during the 2026 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 2025.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2026 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 2025.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of PID21-Solar Ridge during the 2026 budget year, there is hereby levied a **temporary mill levy reduction** (CRS 39-5-121 (SB 93-255)) of **-1.250 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2025.

Section 7. That for the purpose of meeting all **debt service expenses** of PID21-Solar Ridge during the 2026 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 2025.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to PID21-Solar Ridge during the 2026 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 2025.

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

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

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for PID21-Solar Ridge totals are as follows:

- a. Total amount to be expended during 2026:
  - Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:
  - Involving Real Property \$0

ADOPTED THIS 11th day of December, 2025.

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

ATTEST:

Julie Jones  
Deputy Clerk to the Board



**PID22-Saddleback  
RESOLUTION TO ADOPT 2026 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting Mill Levies For PID22-Saddleback, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2026, And Ending On The Last Day Of December, 2026.

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 10, 2025, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$1,263,496 for the district for the taxable year 2025;

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>District/Fund</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
PID22-Saddleback	\$100,494	\$17,234	\$15,050	\$102,678

Section 2. That the budget as submitted, amended, and herein summarized, be approved and adopted as the budget of 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 Colorado public records for PID22-Saddleback.

Section 4. That for the purpose of meeting all general operating expenses of PID22-Saddleback during the 2026 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 2025.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2026 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 2025.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of PID22-Saddleback during the 2026 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 2025.

Section 7. That for the purpose of meeting all **debt service expenses** of PID22-Saddleback during the 2026 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 2025.

Section 8. That for the purpose of meeting all **refunds/abatements** applicable to PID22-Saddleback during the 2026 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 2025.

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

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

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for PID22-Saddleback totals are as follows:

- |   |     |
|---|-----|
| a. Total amount to be expended during 2026:                                 |     |
| Involving Real Property   | \$0 |
| b. Total maximum payment liability over the entire terms of all agreements: |     |
| Involving Real Property   | \$0 |

ADOPTED THIS 11th day of December, 2025.

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

ATTEST:

Shirley Jones  
Deputy Clerk to the Board



**PID23-Eagle Rock Ranches  
RESOLUTION TO ADOPT 2026 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting Mill Levies For PID23-Eagle Rock Ranches, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2026, And Ending On The Last Day Of December, 2026.

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 10, 2025, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$1,078,699 for the district for the taxable year 2025;

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>District/Fund</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
PID23-Eagle Rock Ranches	\$14,317	\$14,238	\$14,906	\$13,649

Section 2. That the budget as submitted, amended, and herein summarized, be approved and adopted as the budget of 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 Colorado public records for PID23-Eagle Rock Ranches.

Section 4. That for the purpose of meeting all **general operating expenses** of PID23-Eagle Rock Ranches during the 2026 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 2025.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2026 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 2025.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of PID23-Eagle Rock Ranches during the 2026 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 2025.

Section 7. That for the purpose of meeting all **debt service expenses** of PID23-Eagle Rock Ranches during the 2026 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 2025.

Section 8. That for the purpose of meeting all **refunds/abatement**s applicable to PID23-Eagle Rock Ranches during the 2026 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 2025.

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

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

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for PID23-Eagle Rock Ranches totals are as follows:

- a. Total amount to be expended during 2026:
  - Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:
  - Involving Real Property \$0

ADOPTED THIS 11th day of December, 2025.

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



ATTEST:  
[Signature]  
Deputy Clerk to the Board

**PID24-Westridge  
RESOLUTION TO ADOPT 2026 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting Mill Levies For PID24-Westridge, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2026, And Ending On The Last Day Of December, 2026.

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 10, 2025, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$4,043,347 for the district for the taxable year 2025;

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>District/Fund</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
PID24-Westridge	\$162,002	\$41,622	\$7,649	\$195,975

Section 2. That the budget as submitted, amended, and herein summarized, be approved and adopted as the budget of 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 Colorado public records for PID24-Westridge.

Section 4. That for the purpose of meeting all **general operating expenses** of PID24-Westridge during the 2026 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 2025.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2026 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 2025.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of PID24-Westridge during the 2026 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 2025.

Section 7. That for the purpose of meeting all **debt service expenses** of PID24-Westridge during the 2026 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 2025.

Section 8. That for the purpose of meeting all **refunds/abatements** applicable to PID24-Westridge during the 2026 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 2025.

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

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

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for PID24-Westridge totals are as follows:

- |   |     |
|---|-----|
| a. Total amount to be expended during 2026:                                 |     |
| Involving Real Property   | \$0 |
| b. Total maximum payment liability over the entire terms of all agreements: |     |
| Involving Real Property   | \$0 |

ADOPTED THIS 11th day of December, 2025.

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

ATTEST:

Kristy Tury  
Deputy Clerk to the Board



**PID25-Estes Park Estates  
RESOLUTION TO ADOPT 2026 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting Mill Levies For PID25-Estes Park Estates, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2026, And Ending On The Last Day Of December, 2026.

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 10, 2025, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$2,604,822 for the district for the taxable year 2025;

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>District/Fund</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
PID25-Estes Park Estates	\$30,871	\$44,372	\$39,824	\$35,419

Section 2. That the budget as submitted, amended, and herein summarized, be approved and adopted as the budget of 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 Colorado public records for PID25-Estes Park Estates.

Section 4. That for the purpose of meeting all **general operating expenses** of PID25-Estes Park Estates during the 2026 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 2025.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2026 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 2025.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of PID25-Estes Park Estates during the 2026 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 2025.

Section 7. That for the purpose of meeting all **debt service expenses** of PID25-Estes Park Estates during the 2026 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 2025.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to PID25-Estes Park Estates during the 2026 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 2025.

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

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

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for PID25-Estes Park Estates totals are as follows:

- a. Total amount to be expended during 2026:  
    Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:  
    Involving Real Property \$0

ADOPTED THIS 11th day of December, 2025.

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

ATTEST:

*Suzanne*  
Deputy Clerk to the Board



**PID26-Eagle Ranch Estates  
RESOLUTION TO ADOPT 2026 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting Mill Levies For PID26-Eagle Ranch Estates, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2026, And Ending On The Last Day Of December, 2026.

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 10, 2025, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$10,467,560 for the district for the taxable year 2025;

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>District/Fund</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
PID26-Eagle Ranch Estates	\$550,927	\$116,858	\$7,437	\$660,348

Section 2. That the budget as submitted, amended, and herein summarized, be approved and adopted as the budget of 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 Colorado public records for PID26-Eagle Ranch Estates.

Section 4. That for the purpose of meeting all **general operating expenses** of PID26-Eagle Ranch Estates during the 2026 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 2025.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2026 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 2025.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of PID26-Eagle Ranch Estates during the 2026 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 2025.

Section 7. That for the purpose of meeting all **debt service expenses** of PID26-Eagle Ranch Estates during the 2026 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 2025.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to PID26-Eagle Ranch Estates during the 2026 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 2025.

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

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

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for PID26-Eagle Ranch Estates totals are as follows:

- a. Total amount to be expended during 2026:
  - Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:
  - Involving Real Property \$0

ADOPTED THIS 11th day of December, 2025.

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

ATTEST:

*Dany Taylor*  
Deputy Clerk to the Board



**PID27-Crown Point  
RESOLUTION TO ADOPT 2026 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting Mill Levies For PID27-Crown Point, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2026, And Ending On The Last Day Of December, 2026.

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 10, 2025, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$898,778 for the district for the taxable year 2025;

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>District/Fund</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
PID27-Crown Point	\$92,963	\$14,656	\$10,932	\$96,687

Section 2. That the budget as submitted, amended, and herein summarized, be approved and adopted as the budget of 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 Colorado public records for PID27-Crown Point.

Section 4. That for the purpose of meeting all general operating expenses of PID27-Crown Point during the 2026 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 2025.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2026 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 2025.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of PID27-Crown Point during the 2026 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 2025.

Section 7. That for the purpose of meeting all **debt service expenses** of PID27-Crown Point during the 2026 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 2025.

Section 8. That for the purpose of meeting all **refunds/abatements** applicable to PID27-Crown Point during the 2026 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 2025.

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

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

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for PID27-Crown Point totals are as follows:

- |   |     |
|---|-----|
| a. Total amount to be expended during 2026:                                 |     |
| Involving Real Property   | \$0 |
| b. Total maximum payment liability over the entire terms of all agreements: |     |
| Involving Real Property   | \$0 |

ADOPTED THIS 11th day of December, 2025.

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



ATTEST:

[Signature]  
Deputy Clerk to the Board

**PID28-Trotwood  
RESOLUTION TO ADOPT 2026 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting Mill Levies For PID28-Trotwood, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2026, And Ending On The Last Day Of December, 2026.

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 10, 2025, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$1,373,496 for the district for the taxable year 2025;

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>District/Fund</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
PID28-Trotwood	\$93,916	\$14,745	\$2,438	\$106,223

Section 2. That the budget as submitted, amended, and herein summarized, be approved and adopted as the budget of 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 Colorado public records for PID28-Trotwood.

Section 4. That for the purpose of meeting all **general operating expenses** of PID28-Trotwood during the 2026 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 2025.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2026 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 2025.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of PID28-Trotwood during the 2026 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 2025.

Section 7. That for the purpose of meeting all **debt service expenses** of PID28-Trotwood during the 2026 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 2025.

Section 8. That for the purpose of meeting all **refunds/abatements** applicable to PID28-Trotwood during the 2026 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 2025.

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

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

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for PID28-Trotwood totals are as follows:

- |   |     |
|---|-----|
| a. Total amount to be expended during 2026:                                 |     |
| Involving Real Property   | \$0 |
| b. Total maximum payment liability over the entire terms of all agreements: |     |
| Involving Real Property   | \$0 |

ADOPTED THIS 11th day of December, 2025.

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

ATTEST:

Shirley J. Judd  
Deputy Clerk to the Board



**PID29-Vine Drive  
RESOLUTION TO ADOPT 2026 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting Mill Levies For PID29-Vine Drive, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2026, And Ending On The Last Day Of December, 2026.

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 10, 2025, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$1,315,945 for the district for the taxable year 2025;

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>District/Fund</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
PID29-Vine Drive	\$32,321	\$35,516	\$27,560	\$40,277

Section 2. That the budget as submitted, amended, and herein summarized, be approved and adopted as the budget of 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 Colorado public records for PID29-Vine Drive.

Section 4. That for the purpose of meeting all **general operating expenses** of PID29-Vine Drive during the 2026 budget year, there is hereby levied a mill levy of **24.535 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2025.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2026 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 2025.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of PID29-Vine Drive during the 2026 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 2025.

Section 7. That for the purpose of meeting all **debt service expenses** of PID29-Vine Drive during the 2026 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 2025.

Section 8. That for the purpose of meeting all **refunds/abatements** applicable to PID29-Vine Drive during the 2026 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 2025.

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

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

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for PID29-Vine Drive totals are as follows:

- |   |     |
|---|-----|
| a. Total amount to be expended during 2026:                                 |     |
| Involving Real Property   | \$0 |
| b. Total maximum payment liability over the entire terms of all agreements: |     |
| Involving Real Property   | \$0 |

ADOPTED THIS 11th day of December, 2025.

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

ATTEST:

Stephany Jones  
Deputy Clerk to the Board



**PID30-Poudre Overlook  
RESOLUTION TO ADOPT 2026 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting Mill Levies For PID30-Poudre Overlook, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2026, And Ending On The Last Day Of December, 2026.

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 10, 2025, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$4,393,599 for the district for the taxable year 2025;

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>District/Fund</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
PID30-Poudre Overlook	\$146,033	\$71,190	\$5,730	\$211,493

Section 2. That the budget as submitted, amended, and herein summarized, be approved and adopted as the budget of 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 Colorado public records for PID30-Poudre Overlook.

Section 4. That for the purpose of meeting all general operating expenses of PID30-Poudre Overlook during the 2026 budget year, there is hereby levied a mill levy of 14.730 mills upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2025.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2026 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 2025.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of PID30-Poudre Overlook during the 2026 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 2025.

Section 7. That for the purpose of meeting all **debt service expenses** of PID30-Poudre Overlook during the 2026 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 2025.

Section 8. That for the purpose of meeting all **refunds/abatements** applicable to PID30-Poudre Overlook during the 2026 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 2025.

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

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

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for PID30-Poudre Overlook totals are as follows:

- |   |     |
|---|-----|
| a. Total amount to be expended during 2026:                                 |     |
| Involving Real Property   | \$0 |
| b. Total maximum payment liability over the entire terms of all agreements: |     |
| Involving Real Property   | \$0 |

ADOPTED THIS 11th day of December, 2025.

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

ATTEST:

*Janey Tracy*  
Deputy Clerk to the Board



**PID31-Foothills Shadow**  
**RESOLUTION TO ADOPT 2026 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting Mill Levies For PID31-Foothills Shadow, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2026, And Ending On The Last Day Of December, 2026.

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 10, 2025, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$989,831 for the district for the taxable year 2025;

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>District/Fund</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
PID31-Foothills Shadow	\$185,402	\$29,398	\$3,071	\$211,729

Section 2. That the budget as submitted, amended, and herein summarized, be approved and adopted as the budget of 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 Colorado public records for PID31-Foothills Shadow.

Section 4. That for the purpose of meeting all general operating expenses of PID31-Foothills Shadow during the 2026 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 2025.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2026 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 2025.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of PID31-Foothills Shadow during the 2026 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 2025.

Section 7. That for the purpose of meeting all **debt service expenses** of PID31-Foothills Shadow during the 2026 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 2025.

Section 8. That for the purpose of meeting all **refunds/abatements** applicable to PID31-Foothills Shadow during the 2026 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 2025.

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

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

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for PID31-Foothills Shadow totals are as follows:

- a. Total amount to be expended during 2026:  
    Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:  
    Involving Real Property \$0

ADOPTED THIS 11th day of December, 2025.

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

ATTEST:

Janey Jones  
Deputy Clerk to the Board



**PID32-Charles Heights  
RESOLUTION TO ADOPT 2026 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting Mill Levies For PID32-Charles Heights, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2026, And Ending On The Last Day Of December, 2026.

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 10, 2025, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$2,430,163 for the district for the taxable year 2025;

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>District/Fund</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
PID32-Charles Heights	\$30,132	\$23,919	\$31,122	\$22,929

Section 2. That the budget as submitted, amended, and herein summarized, be approved and adopted as the budget of 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 Colorado public records for PID32-Charles Heights.

Section 4. That for the purpose of meeting all general operating expenses of PID32-Charles Heights during the 2026 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 2025.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2026 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 2025.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of PID32-Charles Heights during the 2026 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 2025.

Section 7. That for the purpose of meeting all **debt service expenses** of PID32-Charles Heights during the 2026 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 2025.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to PID32-Charles Heights during the 2026 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 2025.

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

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

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for PID32-Charles Heights totals are as follows:

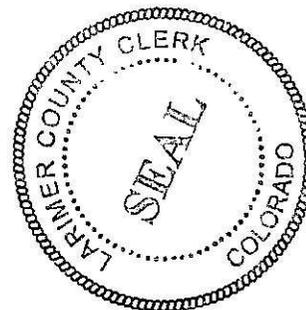
- a. Total amount to be expended during 2026:
  - Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:
  - Involving Real Property \$0

ADOPTED THIS 11th day of December, 2025.

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

ATTEST:

Deputy Clerk  
Deputy Clerk to the Board



**PID33-Prairie Trails**  
**RESOLUTION TO ADOPT 2026 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting Mill Levies For PID33-Prairie Trails, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2026, And Ending On The Last Day Of December, 2026.

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 10, 2025, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$3,121,409 for the district for the taxable year 2025;

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>District/Fund</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
PID33-Prairie Trails	\$114,215	\$102,161	\$13,501	\$202,875

Section 2. That the budget as submitted, amended, and herein summarized, be approved and adopted as the budget of 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 Colorado public records for PID33-Prairie Trails.

Section 4. That for the purpose of meeting all **general operating expenses** of PID33-Prairie Trails during the 2026 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 2025.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2026 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 2025.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of PID33-Prairie Trails during the 2026 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 2025.

Section 7. That for the purpose of meeting all **debt service expenses** of PID33-Prairie Trails during the 2026 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 2025.

Section 8. That for the purpose of meeting all **refunds/abateements** applicable to PID33-Prairie Trails during the 2026 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 2025.

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

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

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for PID33-Prairie Trails totals are as follows:

- a. Total amount to be expended during 2026:
  - Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:
  - Involving Real Property \$0

ADOPTED THIS 11th day of December, 2025.

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

ATTEST:

*Shirley J. J...*  
Deputy Clerk to the Board



**PID34-Mountain Range Shadows  
RESOLUTION TO ADOPT 2026 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting Mill Levies For PID34-Mountain Range Shadows, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2026, And Ending On The Last Day Of December, 2026.

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 10, 2025, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$5,854,535 for the district for the taxable year 2025;

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>District/Fund</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
PID34-Mountain Range Shadows	\$633,588	\$115,920	\$17,377	\$732,131

Section 2. That the budget as submitted, amended, and herein summarized, be approved and adopted as the budget of 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 Colorado public records for PID34-Mountain Range Shadows.

Section 4. That for the purpose of meeting all general operating expenses of PID34-Mountain Range Shadows during the 2026 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 2025.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2026 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 2025.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of PID34-Mountain Range Shadows during the 2026 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 2025.

Section 7. That for the purpose of meeting all **debt service expenses** of PID34-Mountain Range Shadows during the 2026 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 2025.

Section 8. That for the purpose of meeting all **refunds/abateements** applicable to PID34-Mountain Range Shadows during the 2026 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 2025.

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

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

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for PID34-Mountain Range Shadows totals are as follows:

- a. Total amount to be expended during 2026:
  - Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:
  - Involving Real Property \$0

ADOPTED THIS 11th day of December, 2025.

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

ATTEST:

Shirley J. J. J.  
Deputy Clerk to the Board



**PID35-Bruns**  
**RESOLUTION TO ADOPT 2026 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting Mill Levies For PID35-Bruns, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2026, And Ending On The Last Day Of December, 2026.

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 10, 2025, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$1,610,738 for the district for the taxable year 2025;

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>District/Fund</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
PID35-Bruns	\$191,237	\$43,624	\$15,276	\$219,585

Section 2. That the budget as submitted, amended, and herein summarized, be approved and adopted as the budget of 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 Colorado public records for PID35-Bruns.

Section 4. That for the purpose of meeting all general operating expenses of PID35-Bruns during the 2026 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 2025.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2026 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 2025.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of PID35-Bruns during the 2026 budget year, there is hereby levied a **temporary mill levy reduction** (CRS 39-5-121 (SB 93-255)) of **-79.601 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2025.

Section 7. That for the purpose of meeting all **debt service expenses** of PID35-Bruns during the 2026 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 2025.

Section 8. That for the purpose of meeting all **refunds/abatements** applicable to PID35-Bruns during the 2026 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 2025.

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

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

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for PID35-Bruns totals are as follows:

- |   |     |
|---|-----|
| a. Total amount to be expended during 2026:                                 |     |
| Involving Real Property   | \$0 |
| b. Total maximum payment liability over the entire terms of all agreements: |     |
| Involving Real Property   | \$0 |

ADOPTED THIS 11th day of December, 2025.

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

ATTEST:

Justin Stephens  
Deputy Clerk to the Board



**PID36-Bonnell West  
RESOLUTION TO ADOPT 2026 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting Mill Levies For PID36-Bonnell West, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2026, And Ending On The Last Day Of December, 2026.

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 10, 2025, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$7,336,987 for the district for the taxable year 2025;

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>District/Fund</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
PID36-Bonnell West	\$875,020	\$82,200	\$20,231	\$936,989

Section 2. That the budget as submitted, amended, and herein summarized, be approved and adopted as the budget of 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 Colorado public records for PID36-Bonnell West.

Section 4. That for the purpose of meeting all general operating expenses of PID36-Bonnell West during the 2026 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 2025.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2026 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 2025.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of PID36-Bonnell West during the 2026 budget year, there is hereby levied a **temporary mill levy reduction** (CRS 39-5-121 (SB 93-255)) of **-3.395 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2025.

Section 7. That for the purpose of meeting all **debt service expenses** of PID36-Bonnell West during the 2026 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 2025.

Section 8. That for the purpose of meeting all **refunds/abatements** applicable to PID36-Bonnell West during the 2026 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 2025.

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

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

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for PID36-Bonnell West totals are as follows:

- |   |     |
|---|-----|
| a. Total amount to be expended during 2026:                                 |     |
| Involving Real Property   | \$0 |
| b. Total maximum payment liability over the entire terms of all agreements: |     |
| Involving Real Property   | \$0 |

ADOPTED THIS 11th day of December, 2025.

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

ATTEST:

*Shirley Tracy*  
Deputy Clerk to the Board



**PID37-Terry Cove  
RESOLUTION TO ADOPT 2026 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting Mill Levies For PID37-Terry Cove, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2026, And Ending On The Last Day Of December, 2026.

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 10, 2025, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$1,583,357 for the district for the taxable year 2025;

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>District/Fund</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
PID37-Terry Cove	\$92,178	\$12,906	\$11,322	\$93,762

Section 2. That the budget as submitted, amended, and herein summarized, be approved and adopted as the budget of 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 Colorado public records for PID37-Terry Cove.

Section 4. That for the purpose of meeting all general operating expenses of PID37-Terry Cove during the 2026 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 2025.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2026 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 2025.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of PID37-Terry Cove during the 2026 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 2025.

Section 7. That for the purpose of meeting all **debt service expenses** of PID37-Terry Cove during the 2026 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 2025.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to PID37-Terry Cove during the 2026 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 2025.

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

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

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for PID37-Terry Cove totals are as follows:

- |   |     |
|---|-----|
| a. Total amount to be expended during 2026:                                 |     |
| Involving Real Property   | \$0 |
| b. Total maximum payment liability over the entire terms of all agreements: |     |
| Involving Real Property   | \$0 |

ADOPTED THIS 11th day of December, 2025.

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

ATTEST:

Amey Fung  
Deputy Clerk to the Board



**PID38-Centro Busin. Park Maint  
RESOLUTION TO ADOPT 2026 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting Mill Levies For PID38-Centro Busin. Park Maint, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2026, And Ending On The Last Day Of December, 2026.

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 10, 2025, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$26,495,345 for the district for the taxable year 2025;

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>District/Fund</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
PID38-Centro Busin. Park Maint	\$495,058	\$89,212	\$5,677	\$578,593

Section 2. That the budget as submitted, amended, and herein summarized, be approved and adopted as the budget of 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 Colorado public records for PID38-Centro Busin. Park Maint.

Section 4. That for the purpose of meeting all general operating expenses of PID38-Centro Busin. Park Maint during the 2026 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 2025.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2026 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 2025.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of PID38-Centro Busin. Park Maint during the 2026 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 2025.

Section 7. That for the purpose of meeting all **debt service expenses** of PID38-Centro Busin. Park Maint during the 2026 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 2025.

Section 8. That for the purpose of meeting all **refunds/abatement**s applicable to PID38-Centro Busin. Park Maint during the 2026 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 2025.

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

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

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for PID38-Centro Busin. Park Maint totals are as follows:

- a. Total amount to be expended during 2026:
  - Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:
  - Involving Real Property \$0

ADOPTED THIS 11th day of December, 2025.

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

ATTEST:

Deputy Clerk  
Deputy Clerk to the Board



**PID39-Rainbow Lakes Estates  
RESOLUTION TO ADOPT 2026 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting Mill Levies For PID39-Rainbow Lakes Estates, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2026, And Ending On The Last Day Of December, 2026.

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 10, 2025, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$5,229,955 for the district for the taxable year 2025;

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>District/Fund</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
PID39-Rainbow Lakes Estates	\$262,009	\$57,461	\$4,657	\$314,813

Section 2. That the budget as submitted, amended, and herein summarized, be approved and adopted as the budget of 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 Colorado public records for PID39-Rainbow Lakes Estates.

Section 4. That for the purpose of meeting all **general operating expenses** of PID39-Rainbow Lakes Estates during the 2026 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 2025.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2026 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 2025.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of PID39-Rainbow Lakes Estates during the 2026 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 2025.

Section 7. That for the purpose of meeting all **debt service expenses** of PID39-Rainbow Lakes Estates during the 2026 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 2025.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to PID39-Rainbow Lakes Estates during the 2026 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 2025.

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

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

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for PID39-Rainbow Lakes Estates totals are as follows:

- a. Total amount to be expended during 2026:
  - Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:
  - Involving Real Property \$0

ADOPTED THIS 11th day of December, 2025.

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

ATTEST:

Shirley Terry  
Deputy Clerk to the Board



**PID40-Paragon Estates**  
**RESOLUTION TO ADOPT 2026 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting Mill Levies For PID40-Paragon Estates, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2026, And Ending On The Last Day Of December, 2026.

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 10, 2025, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$1,681,841 for the district for the taxable year 2025;

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>District/Fund</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
PID40-Paragon Estates	\$388,484	\$42,550	\$3,708	\$427,326

Section 2. That the budget as submitted, amended, and herein summarized, be approved and adopted as the budget of 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 Colorado public records for PID40-Paragon Estates.

Section 4. That for the purpose of meeting all **general operating expenses** of PID40-Paragon Estates during the 2026 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 2025.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2026 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 2025.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of PID40-Paragon Estates during the 2026 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 2025.

Section 7. That for the purpose of meeting all **debt service expenses** of PID40-Paragon Estates during the 2026 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 2025.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to PID40-Paragon Estates during the 2026 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 2025.

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

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

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for PID40-Paragon Estates totals are as follows:

- a. Total amount to be expended during 2026:
  - Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:
  - Involving Real Property \$0

ADOPTED THIS 11th day of December, 2025.

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

ATTEST:

Shirley Taylor  
Deputy Clerk to the Board



**PID41-The Bluffs**  
**RESOLUTION TO ADOPT 2026 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting Mill Levies For PID41-The Bluffs, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2026, And Ending On The Last Day Of December, 2026.

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 10, 2025, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$1,389,155 for the district for the taxable year 2025;

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>District/Fund</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
PID41-The Bluffs	\$88,156	\$27,505	\$13,750	\$101,911

Section 2. That the budget as submitted, amended, and herein summarized, be approved and adopted as the budget of 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 Colorado public records for PID41-The Bluffs.

Section 4. That for the purpose of meeting all **general operating expenses** of PID41-The Bluffs during the 2026 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 2025.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2026 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 2025.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of PID41-The Bluffs during the 2026 budget year, there is hereby levied a **temporary mill levy reduction** (CRS 39-5-121 (SB 93-255)) of **-15.090 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2025.

Section 7. That for the purpose of meeting all **debt service expenses** of PID41-The Bluffs during the 2026 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 2025.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to PID41-The Bluffs during the 2026 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 2025.

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

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

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for PID41-The Bluffs totals are as follows:

- |   |     |
|---|-----|
| a. Total amount to be expended during 2026:                                 |     |
| Involving Real Property   | \$0 |
| b. Total maximum payment liability over the entire terms of all agreements: |     |
| Involving Real Property   | \$0 |

ADOPTED THIS 11th day of December, 2025.

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

ATTEST:

Lucy Ferry  
Deputy Clerk to the Board



**PID42-Cottonwood Shores**  
**RESOLUTION TO ADOPT 2026 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting Mill Levies For PID42-Cottonwood Shores, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2026, And Ending On The Last Day Of December, 2026.

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 10, 2025, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$2,782,536 for the district for the taxable year 2025;

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>District/Fund</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
PID42-Cottonwood Shores	\$283,135	\$41,770	\$4,658	\$320,247

Section 2. That the budget as submitted, amended, and herein summarized, be approved and adopted as the budget of 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 Colorado public records for PID42-Cottonwood Shores.

Section 4. That for the purpose of meeting all general operating expenses of PID42-Cottonwood Shores during the 2026 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 2025.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2026 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 2025.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of PID42-Cottonwood Shores during the 2026 budget year, there is hereby levied a **temporary mill levy reduction** (CRS 39-5-121 (SB 93-255)) of **-6.760 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2025.

Section 7. That for the purpose of meeting all **debt service expenses** of PID42-Cottonwood Shores during the 2026 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 2025.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to PID42-Cottonwood Shores during the 2026 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 2025.

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

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

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for PID42-Cottonwood Shores totals are as follows:

- a. Total amount to be expended during 2026:
  - Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:
  - Involving Real Property \$0

ADOPTED THIS 11th day of December, 2025.

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

ATTEST:

Sissy Trues  
Deputy Clerk to the Board



**PID43-Grayhawk Knolls  
RESOLUTION TO ADOPT 2026 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting Mill Levies For PID43-Grayhawk Knolls, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2026, And Ending On The Last Day Of December, 2026.

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 10, 2025, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$2,006,672 for the district for the taxable year 2025;

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>District/Fund</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
PID43-Grayhawk Knolls	\$270,872	\$76,466	\$7,366	\$339,972

Section 2. That the budget as submitted, amended, and herein summarized, be approved and adopted as the budget of 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 Colorado public records for PID43-Grayhawk Knolls.

Section 4. That for the purpose of meeting all **general operating expenses** of PID43-Grayhawk Knolls during the 2026 budget year, there is hereby levied a mill levy of **34.642 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2025.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2026 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 2025.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of PID43-Grayhawk Knolls during the 2026 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 2025.

Section 7. That for the purpose of meeting all **debt service expenses** of PID43-Grayhawk Knolls during the 2026 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 2025.

Section 8. That for the purpose of meeting all **refunds/abatement**s applicable to PID43-Grayhawk Knolls during the 2026 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 2025.

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

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

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for PID43-Grayhawk Knolls totals are as follows:

- a. Total amount to be expended during 2026:
  - Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:
  - Involving Real Property \$0

ADOPTED THIS 11th day of December, 2025.

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

ATTEST:

Suzanne  
Deputy Clerk to the Board



**PID44-Horseshoe View - South  
RESOLUTION TO ADOPT 2026 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting Mill Levies For PID44-Horseshoe View - South, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2026, And Ending On The Last Day Of December, 2026.

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 10, 2025, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$2,375,749 for the district for the taxable year 2025;

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>District/Fund</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
PID44-Horseshoe View - South	\$140,361	\$38,543	\$12,513	\$166,391

Section 2. That the budget as submitted, amended, and herein summarized, be approved and adopted as the budget of 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 Colorado public records for PID44-Horseshoe View - South.

Section 4. That for the purpose of meeting all general operating expenses of PID44-Horseshoe View - South during the 2026 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 2025.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2026 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 2025.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of PID44-Horseshoe View - South during the 2026 budget year, there is hereby levied a **temporary mill levy reduction** (CRS 39-5-121 (SB 93-255)) of **-64.428 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2025.

Section 7. That for the purpose of meeting all **debt service expenses** of PID44-Horseshoe View - South during the 2026 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 2025.

Section 8. That for the purpose of meeting all **refunds/abatements** applicable to PID44-Horseshoe View - South during the 2026 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 2025.

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

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

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for PID44-Horseshoe View - South totals are as follows:

- a. Total amount to be expended during 2026:
  - Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:
  - Involving Real Property \$0

ADOPTED THIS 11th day of December, 2025.

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

ATTEST:

Lucy Jones  
Deputy Clerk (to the Board)



**PID45-Willows**  
**RESOLUTION TO ADOPT 2026 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting Mill Levies For PID45-Willows, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2026, And Ending On The Last Day Of December, 2026.

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 10, 2025, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$1,127,542 for the district for the taxable year 2025;

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>District/Fund</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
PID45-Willows	\$76,297	\$29,349	\$3,868	\$101,778

Section 2. That the budget as submitted, amended, and herein summarized; be approved and adopted as the budget of 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 Colorado public records for PID45-Willows.

Section 4. That for the purpose of meeting all **general operating expenses** of PID45-Willows during the 2026 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 2025.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2026 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 2025.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of PID45-Willows during the 2026 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 2025.

Section 7. That for the purpose of meeting all **debt service expenses** of PID45-Willows during the 2026 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 2025.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to PID45-Willows during the 2026 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 2025.

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

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

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for PID45-Willows totals are as follows:

- |   |     |
|---|-----|
| a. Total amount to be expended during 2026:                                 |     |
| Involving Real Property   | \$0 |
| b. Total maximum payment liability over the entire terms of all agreements: |     |
| Involving Real Property   | \$0 |

ADOPTED THIS 11th day of December, 2025.

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

ATTEST:

Lucy Terry  
Deputy Clerk to the Board



**PID46-Koral Heights  
RESOLUTION TO ADOPT 2026 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting Mill Levies For PID46-Koral Heights, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2026, And Ending On The Last Day Of December, 2026.

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 10, 2025, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$1,688,547 for the district for the taxable year 2025;

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>District/Fund</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
PID46-Koral Heights	\$37,794	\$29,175	\$23,356	\$43,613

Section 2. That the budget as submitted, amended, and herein summarized, be approved and adopted as the budget of 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 Colorado public records for PID46-Koral Heights.

Section 4. That for the purpose of meeting all **general operating expenses** of PID46-Koral Heights during the 2026 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 2025.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2026 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 2025.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of PID46-Koral Heights during the 2026 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 2025.

Section 7. That for the purpose of meeting all **debt service expenses** of PID46-Koral Heights during the 2026 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 2025.

Section 8. That for the purpose of meeting all **refunds/abateements** applicable to PID46-Koral Heights during the 2026 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 2025.

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

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

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for PID46-Koral Heights totals are as follows:

- a. Total amount to be expended during 2026:
  - Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:
  - Involving Real Property \$0

ADOPTED THIS 11th day of December, 2025.

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

ATTEST:

Suzanne Jones  
Deputy Clerk to the Board



**PID47-Park Hill**  
**RESOLUTION TO ADOPT 2026 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting Mill Levies For PID47-Park Hill, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2026, And Ending On The Last Day Of December, 2026.

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 10, 2025, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$559,215 for the district for the taxable year 2025;

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>District/Fund</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
PID47-Park Hill	\$44,694	\$10,311	\$20,656	\$34,349

Section 2. That the budget as submitted, amended, and herein summarized, be approved and adopted as the budget of 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 Colorado public records for PID47-Park Hill.

Section 4. That for the purpose of meeting all general operating expenses of PID47-Park Hill during the 2026 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 2025.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2026 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 2025.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of PID47-Park Hill during the 2026 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 2025.

Section 7. That for the purpose of meeting all **debt service expenses** of PID47-Park Hill during the 2026 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 2025.

Section 8. That for the purpose of meeting all **refunds/abatements** applicable to PID47-Park Hill during the 2026 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 2025.

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

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

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for PID47-Park Hill totals are as follows:

- a. Total amount to be expended during 2026:
  - Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:
  - Involving Real Property \$0

ADOPTED THIS 11th day of December, 2025.

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

ATTEST:

*Shirley Taylor*  
Deputy Clerk to the Board



**PID48-Puebla Vista Estates**  
**RESOLUTION TO ADOPT 2026 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting Mill Levies For PID48-Puebla Vista Estates, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2026, And Ending On The Last Day Of December, 2026.

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 10, 2025, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$852,468 for the district for the taxable year 2025;

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>District/Fund</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
PID48-Puebla Vista Estates	\$140,812	\$26,509	\$72,187	\$95,134

Section 2. That the budget as submitted, amended, and herein summarized, be approved and adopted as the budget of 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 Colorado public records for PID48-Puebla Vista Estates.

Section 4. That for the purpose of meeting all **general operating expenses** of PID48-Puebla Vista Estates during the 2026 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 2025.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2026 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 2025.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of PID48-Puebla Vista Estates during the 2026 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 2025.

Section 7. That for the purpose of meeting all **debt service expenses** of PID48-Puebla Vista Estates during the 2026 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 2025.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to PID48-Puebla Vista Estates during the 2026 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 2025.

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

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

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for PID48-Puebla Vista Estates totals are as follows:

- a. Total amount to be expended during 2026:  
    Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:  
    Involving Real Property \$0

ADOPTED THIS 11th day of December, 2025.

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

ATTEST:

Debra Taylor  
Deputy Clerk to the Board



**PID49-Wagon Wheel  
RESOLUTION TO ADOPT 2026 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting Mill Levies For PID49-Wagon Wheel, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2026, And Ending On The Last Day Of December, 2026.

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 10, 2025, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$445,392 for the district for the taxable year 2025;

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>District/Fund</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
PID49-Wagon Wheel	\$30,304	\$8,213	\$522	\$37,995

Section 2. That the budget as submitted, amended, and herein summarized, be approved and adopted as the budget of 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 Colorado public records for PID49-Wagon Wheel.

Section 4. That for the purpose of meeting all **general operating expenses** of PID49-Wagon Wheel during the 2026 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 2025.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2026 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 2025.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of PID49-Wagon Wheel during the 2026 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 2025.

Section 7. That for the purpose of meeting all **debt service expenses** of PID49-Wagon Wheel during the 2026 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 2025.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to PID49-Wagon Wheel during the 2026 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 2025.

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

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for PID49-Wagon Wheel totals are as follows:

- a. Total amount to be expended during 2026:  
    Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:  
    Involving Real Property \$0

ADOPTED THIS 11th day of December, 2025.

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

ATTEST:  
*Justin Stephens*  
Deputy Clerk to the Board



**PID51-Clydesdale Estates  
RESOLUTION TO ADOPT 2026 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting Mill Levies For PID51-Clydesdale Estates, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2026, And Ending On The Last Day Of December, 2026.

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 10, 2025, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$2,840,631 for the district for the taxable year 2025;

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>District/Fund</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
PID51-Clydesdale Estates	\$258,059	\$54,357	\$18,459	\$293,957

Section 2. That the budget as submitted, amended, and herein summarized, be approved and adopted as the budget of 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 Colorado public records for PID51-Clydesdale Estates.

Section 4. That for the purpose of meeting all general operating expenses of PID51-Clydesdale Estates during the 2026 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 2025.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2026 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 2025.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of PID51-Clydesdale Estates during the 2026 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 2025.

Section 7. That for the purpose of meeting all **debt service expenses** of PID51-Clydesdale Estates during the 2026 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 2025.

Section 8. That for the purpose of meeting all **refunds/abateements** applicable to PID51-Clydesdale Estates during the 2026 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 2025.

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

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

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for PID51-Clydesdale Estates totals are as follows:

- |   |     |
|---|-----|
| a. Total amount to be expended during 2026:                                 |     |
| Involving Real Property   | \$0 |
| b. Total maximum payment liability over the entire terms of all agreements: |     |
| Involving Real Property   | \$0 |

ADOPTED THIS 11th day of December, 2025.

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

ATTEST:

Lucy Terry  
Deputy Clerk to the Board



**PID52-Soldier Canyon Estates**  
**RESOLUTION TO ADOPT 2026 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting Mill Levies For PID52-Soldier Canyon Estates, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2026, And Ending On The Last Day Of December, 2026.

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 10, 2025, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$1,221,585 for the district for the taxable year 2025;

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>District/Fund</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
PID52-Soldier Canyon Estates	\$28,561	\$13,927	\$12,886	\$29,602

Section 2. That the budget as submitted, amended, and herein summarized, be approved and adopted as the budget of 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 Colorado public records for PID52-Soldier Canyon Estates.

Section 4. That for the purpose of meeting all general operating expenses of PID52-Soldier Canyon Estates during the 2026 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 2025.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2026 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 2025.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of PID52-Soldier Canyon Estates during the 2026 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 2025.

Section 7. That for the purpose of meeting all **debt service expenses** of PID52-Soldier Canyon Estates during the 2026 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 2025.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to PID52-Soldier Canyon Estates during the 2026 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 2025.

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

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

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for PID52-Soldier Canyon Estates totals are as follows:

- a. Total amount to be expended during 2026:
  - Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:
  - Involving Real Property \$0

ADOPTED THIS 11th day of December, 2025.

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



ATTEST:

*Sindy Jany*  
Deputy Clerk to the Board

**PID53-Horseshoe View - North  
RESOLUTION TO ADOPT 2026 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting Mill Levies For PID53-Horseshoe View - North, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2026, And Ending On The Last Day Of December, 2026.

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 10, 2025, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$2,739,334 for the district for the taxable year 2025;

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>District/Fund</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
PID53-Horseshoe View - North	\$209,087	\$61,272	\$13,899	\$256,460

Section 2. That the budget as submitted, amended, and herein summarized, be approved and adopted as the budget of 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 Colorado public records for PID53-Horseshoe View - North.

Section 4. That for the purpose of meeting all general operating expenses of PID53-Horseshoe View - North during the 2026 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 2025.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2026 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 2025.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of PID53-Horseshoe View - North during the 2026 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 2025.

Section 7. That for the purpose of meeting all **debt service expenses** of PID53-Horseshoe View - North during the 2026 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 2025.

Section 8. That for the purpose of meeting all **refunds/abatements** applicable to PID53-Horseshoe View - North during the 2026 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 2025.

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

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

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for PID53-Horseshoe View - North totals are as follows:

- a. Total amount to be expended during 2026:
  - Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:
  - Involving Real Property \$0

ADOPTED THIS 11th day of December, 2025.

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

ATTEST:

Shirley Terry  
Deputy Clerk to the Board



**PID54-Terry Shores  
RESOLUTION TO ADOPT 2026 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting Mill Levies For PID54-Terry Shores, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2026, And Ending On The Last Day Of December, 2026.

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 10, 2025, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$5,364,923 for the district for the taxable year 2025;

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>District/Fund</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
PID54-Terry Shores	\$191,815	\$53,036	\$3,375	\$241,476

Section 2. That the budget as submitted, amended, and herein summarized, be approved and adopted as the budget of 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 Colorado public records for PID54-Terry Shores.

Section 4. That for the purpose of meeting all **general operating expenses** of PID54-Terry Shores during the 2026 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 2025.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2026 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 2025.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of PID54-Terry Shores during the 2026 budget year, there is hereby levied a **temporary mill levy reduction** (CRS 39-5-121 (SB 93-255)) of **-5.299 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2025.

Section 7. That for the purpose of meeting all **debt service expenses** of PID54-Terry Shores during the 2026 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 2025.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to PID54-Terry Shores during the 2026 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 2025.

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

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

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for PID54-Terry Shores totals are as follows:

- |   |     |
|---|-----|
| a. Total amount to be expended during 2026:                                 |     |
| Involving Real Property   | \$0 |
| b. Total maximum payment liability over the entire terms of all agreements: |     |
| Involving Real Property   | \$0 |

ADOPTED THIS 11th day of December, 2025.

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

ATTEST:

Lucy J. [Signature]  
Deputy Clerk to the Board



**PID55-Storm Mountain  
RESOLUTION TO ADOPT 2026 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting Mill Levies For PID55-Storm Mountain, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2026, And Ending On The Last Day Of December, 2026.

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 10, 2025, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$13,122,374 for the district for the taxable year 2025;

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>District/Fund</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
PID55-Storm Mountain	\$90,809	\$294,475	\$343,371	\$41,913

Section 2. That the budget as submitted, amended, and herein summarized, be approved and adopted as the budget of 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 Colorado public records for PID55-Storm Mountain.

Section 4. That for the purpose of meeting all general operating expenses of PID55-Storm Mountain during the 2026 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 2025.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2026 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 2025.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of PID55-Storm Mountain during the 2026 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 2025.

Section 7. That for the purpose of meeting all **debt service expenses** of PID55-Storm Mountain during the 2026 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 2025.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to PID55-Storm Mountain during the 2026 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 2025.

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

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

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for PID55-Storm Mountain totals are as follows:

- a. Total amount to be expended during 2026:  
    Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:  
    Involving Real Property \$0

ADOPTED THIS 11th day of December, 2025.

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

ATTEST:

Shirley Taylor  
Deputy Clerk to the Board



**PID56-Boyd's West  
RESOLUTION TO ADOPT 2026 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting Mill Levies For PID56-Boyd's West, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2026, And Ending On The Last Day Of December, 2026.

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 10, 2025, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$347,574 for the district for the taxable year 2025;

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>District/Fund</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
PID56-Boyd's West	\$76,944	\$13,024	\$829	\$89,139

Section 2. That the budget as submitted, amended, and herein summarized, be approved and adopted as the budget of 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 Colorado public records for PID56-Boyd's West.

Section 4. That for the purpose of meeting all **general operating expenses** of PID56-Boyd's West during the 2026 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 2025.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2026 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 2025.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of PID56-Boyd's West during the 2026 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 2025.

Section 7. That for the purpose of meeting all **debt service expenses** of PID56-Boyd's West during the 2026 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 2025.

Section 8. That for the purpose of meeting all **refunds/abateements** applicable to PID56-Boyd's West during the 2026 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 2025.

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

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

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for PID56-Boyd's West totals are as follows:

- |   |     |
|---|-----|
| a. Total amount to be expended during 2026:                                 |     |
| Involving Real Property   | \$0 |
| b. Total maximum payment liability over the entire terms of all agreements: |     |
| Involving Real Property   | \$0 |

ADOPTED THIS 11th day of December, 2025.

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

ATTEST:

*Angie Foy*  
Deputy Clerk to the Board



**PID57-Cobblestone Farms  
RESOLUTION TO ADOPT 2026 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting Mill Levies For PID57-Cobblestone Farms, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2026, And Ending On The Last Day Of December, 2026.

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 10, 2025, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$732,655 for the district for the taxable year 2025;

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>District/Fund</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
PID57-Cobblestone Farms	\$103,901	\$16,238	\$26,533	\$93,606

Section 2. That the budget as submitted, amended, and herein summarized, be approved and adopted as the budget of 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 Colorado public records for PID57-Cobblestone Farms.

Section 4. That for the purpose of meeting all general operating expenses of PID57-Cobblestone Farms during the 2026 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 2025.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2026 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 2025.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of PID57-Cobblestone Farms during the 2026 budget year, there is hereby levied a **temporary mill levy reduction** (CRS 39-5-121 (SB 93-255)) of **-5.416 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2025.

Section 7. That for the purpose of meeting all **debt service expenses** of PID57-Cobblestone Farms during the 2026 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 2025.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to PID57-Cobblestone Farms during the 2026 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 2025.

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

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

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for PID57-Cobblestone Farms totals are as follows:

- a. Total amount to be expended during 2026:  
    Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:  
    Involving Real Property \$0

ADOPTED THIS 11th day of December, 2025.

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

ATTEST:

Angie Tracy  
Deputy Clerk to the Board



**PID58-Misty Creek  
RESOLUTION TO ADOPT 2026 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting Mill Levies For PID58-Misty Creek, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2026, And Ending On The Last Day Of December, 2026.

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 10, 2025, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$746,390 for the district for the taxable year 2025;

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>District/Fund</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
PID58-Misty Creek	\$35,586	\$16,301	\$1,537	\$50,350

Section 2. That the budget as submitted, amended, and herein summarized, be approved and adopted as the budget of 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 Colorado public records for PID58-Misty Creek.

Section 4. That for the purpose of meeting all general operating expenses of PID58-Misty Creek during the 2026 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 2025.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2026 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 2025.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of PID58-Misty Creek during the 2026 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 2025.

Section 7. That for the purpose of meeting all **debt service expenses** of PID58-Misty Creek during the 2026 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 2025.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to PID58-Misty Creek during the 2026 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 2025.

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

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

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for PID58-Misty Creek totals are as follows:

- |   |     |
|---|-----|
| a. Total amount to be expended during 2026:                                 |     |
| Involving Real Property   | \$0 |
| b. Total maximum payment liability over the entire terms of all agreements: |     |
| Involving Real Property   | \$0 |

ADOPTED THIS 11th day of December, 2025.

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

ATTEST:

Suey Tury  
Deputy Clerk to the Board



**PID59-Grasslands**  
**RESOLUTION TO ADOPT 2026 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting Mill Levies For PID59-Grasslands, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2026, And Ending On The Last Day Of December, 2026.

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 10, 2025, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$3,445,239 for the district for the taxable year 2025;

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>District/Fund</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
PID59-Grasslands	\$86,677	\$31,538	\$5,507	\$112,708

Section 2. That the budget as submitted, amended, and herein summarized, be approved and adopted as the budget of 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 Colorado public records for PID59-Grasslands.

Section 4. That for the purpose of meeting all general operating expenses of PID59-Grasslands during the 2026 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 2025.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2026 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 2025.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of PID59-Grasslands during the 2026 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 2025.

Section 7. That for the purpose of meeting all **debt service expenses** of PID59-Grasslands during the 2026 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 2025.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to PID59-Grasslands during the 2026 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 2025.

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

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

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for PID59-Grasslands totals are as follows:

- |   |     |
|---|-----|
| a. Total amount to be expended during 2026:                                 |     |
| Involving Real Property   | \$0 |
| b. Total maximum payment liability over the entire terms of all agreements: |     |
| Involving Real Property   | \$0 |

ADOPTED THIS 11th day of December, 2025.

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

ATTEST:

Shirley J. Jorgensen  
Deputy Clerk to the Board



**EN060 PID60-Smithfield Maintenance  
RESOLUTION TO ADOPT 2026 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting Mill Levies For EN060 PID60-Smithfield Maintenance, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2026, And Ending On The Last Day Of December, 2026.

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 10, 2025, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$33,866,422 for the district for the taxable year 2025;

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>District/Fund</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
EN060 PID60-Smithfield Maintenance	\$636,881	\$134,484	\$232,044	\$539,321

Section 2. That the budget as submitted, amended, and herein summarized, be approved and adopted as the budget of 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 Colorado public records for EN060 PID60-Smithfield Maintenance.

Section 4. That for the purpose of meeting all general operating expenses of EN060 PID60-Smithfield Maintenance during the 2026 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 2025.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2026 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 2025.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of EN060 PID60-Smithfield Maintenance during the 2026 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 2025.

Section 7. That for the purpose of meeting all **debt service expenses** of EN060 PID60-Smithfield Maintenance during the 2026 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 2025.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to EN060 PID60-Smithfield Maintenance during the 2026 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 2025.

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

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

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for EN060 PID60-Smithfield Maintenance totals are as follows:

- a. Total amount to be expended during 2026:
  - Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:
  - Involving Real Property \$0

ADOPTED THIS 11th day of December, 2025.

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

ATTEST:

Jimmy Terry  
Deputy Clerk to the Board



**PID61-Little Thompson  
RESOLUTION TO ADOPT 2026 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting Mill Levies For PID61-Little Thompson, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2026, And Ending On The Last Day Of December, 2026.

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 10, 2025, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$4,669,321 for the district for the taxable year 2025;

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>District/Fund</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
PID61-Little Thompson	\$10,755	\$75,123	\$76,781	\$9,097

Section 2. That the budget as submitted, amended, and herein summarized, be approved and adopted as the budget of 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 Colorado public records for PID61-Little Thompson.

Section 4. That for the purpose of meeting all general operating expenses of PID61-Little Thompson during the 2026 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 2025.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2026 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 2025.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of PID61-Little Thompson during the 2026 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 2025.

Section 7. That for the purpose of meeting all **debt service expenses** of PID61-Little Thompson during the 2026 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 2025.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to PID61-Little Thompson during the 2026 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 2025.

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

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

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for PID61-Little Thompson totals are as follows:

- |   |     |
|---|-----|
| a. Total amount to be expended during 2026:                                 |     |
| Involving Real Property   | \$0 |
| b. Total maximum payment liability over the entire terms of all agreements: |     |
| Involving Real Property   | \$0 |

ADOPTED THIS 11th day of December, 2025.

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

ATTEST:

Shirley Taylor  
Deputy Clerk to the Board



**PID62-Ridgewood Meadows  
RESOLUTION TO ADOPT 2026 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting Mill Levies For PID62-Ridgewood Meadows, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2026, And Ending On The Last Day Of December, 2026.

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 10, 2025, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$1,672,759 for the district for the taxable year 2025;

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>District/Fund</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
PID62-Ridgewood Meadows	\$271,289	\$35,942	\$2,287	\$304,944

Section 2. That the budget as submitted, amended, and herein summarized, be approved and adopted as the budget of 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 Colorado public records for PID62-Ridgewood Meadows.

Section 4. That for the purpose of meeting all general operating expenses of PID62-Ridgewood Meadows during the 2026 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 2025.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2026 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 2025.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of PID62-Ridgewood Meadows during the 2026 budget year, there is hereby levied a **temporary mill levy reduction** (CRS 39-5-121 (SB 93-255)) of **-19.359 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2025.

Section 7. That for the purpose of meeting all **debt service expenses** of PID62-Ridgewood Meadows during the 2026 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 2025.

Section 8. That for the purpose of meeting all **refunds/abatements** applicable to PID62-Ridgewood Meadows during the 2026 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 2025.

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

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

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for PID62-Ridgewood Meadows totals are as follows:

- a. Total amount to be expended during 2026:
  - Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:
  - Involving Real Property \$0

ADOPTED THIS 11th day of December, 2025.

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

ATTEST:

*Ann Ferguson*  
Deputy Clerk to the Board



**PID63-Autumn Creek  
RESOLUTION TO ADOPT 2026 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting Mill Levies For PID63-Autumn Creek, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2026, And Ending On The Last Day Of December, 2026.

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 10, 2025, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$929,966 for the district for the taxable year 2025;

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>District/Fund</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
PID63-Autumn Creek	\$121,154	\$25,788	\$2,141	\$144,801

Section 2. That the budget as submitted, amended, and herein summarized, be approved and adopted as the budget of 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 Colorado public records for PID63-Autumn Creek.

Section 4. That for the purpose of meeting all general operating expenses of PID63-Autumn Creek during the 2026 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 2025.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2026 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 2025.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of PID63-Autumn Creek during the 2026 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 2025.

Section 7. That for the purpose of meeting all **debt service expenses** of PID63-Autumn Creek during the 2026 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 2025.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to PID63-Autumn Creek during the 2026 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 2025.

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

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

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for PID63-Autumn Creek totals are as follows:

- a. Total amount to be expended during 2026:
  - Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:
  - Involving Real Property \$0

ADOPTED THIS 11th day of December, 2025.

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

ATTEST:

Sierra  
Deputy Clerk to the Board



**PID64-Soaring Peaks Ranches  
RESOLUTION TO ADOPT 2026 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting Mill Levies For PID64-Soaring Peaks Ranches, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2026, And Ending On The Last Day Of December, 2026.

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 10, 2025, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$1,628,003 for the district for the taxable year 2025;

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>District/Fund</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
PID64-Soaring Peaks Ranches	\$1,683	\$248	\$515	\$1,416

Section 2. That the budget as submitted, amended, and herein summarized, be approved and adopted as the budget of 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 Colorado public records for PID64-Soaring Peaks Ranches.

Section 4. That for the purpose of meeting all general operating expenses of PID64-Soaring Peaks Ranches during the 2026 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 2025.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2026 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 2025.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of PID64-Soaring Peaks Ranches during the 2026 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 2025.

Section 7. That for the purpose of meeting all **debt service expenses** of PID64-Soaring Peaks Ranches during the 2026 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 2025.

Section 8. That for the purpose of meeting all **refunds/abatement**s applicable to PID64-Soaring Peaks Ranches during the 2026 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 2025.

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

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

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for PID64-Soaring Peaks Ranches totals are as follows:

- a. Total amount to be expended during 2026:
  - Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:
  - Involving Real Property \$0

ADOPTED THIS 11th day of December, 2025.

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

ATTEST:

Shirley J. J. J.  
Deputy Clerk to the Board



**PID65-Riviera Estates**  
**RESOLUTION TO ADOPT 2026 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting Mill Levies For PID65-Riviera Estates, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2026, And Ending On The Last Day Of December, 2026.

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 10, 2025, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$1,022,277 for the district for the taxable year 2025;

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>District/Fund</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
PID65-Riviera Estates	\$65,350	\$23,465	\$2,494	\$86,321

Section 2. That the budget as submitted, amended, and herein summarized, be approved and adopted as the budget of 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 Colorado public records for PID65-Riviera Estates.

Section 4. That for the purpose of meeting all general operating expenses of PID65-Riviera Estates during the 2026 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 2025.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2026 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 2025.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of PID65-Riviera Estates during the 2026 budget year, there is hereby levied a **temporary mill levy reduction** (CRS 39-5-121 (SB 93-255)) of **-6.423 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2025.

Section 7. That for the purpose of meeting all **debt service expenses** of PID65-Riviera Estates during the 2026 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 2025.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to PID65-Riviera Estates during the 2026 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 2025.

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

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

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for PID65-Riviera Estates totals are as follows:

- a. Total amount to be expended during 2026:  
    Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:  
    Involving Real Property \$0

ADOPTED THIS 11th day of December, 2025.

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

ATTEST:

Stephany  
Deputy Clerk to the Board



**PID66-Carter Lake Heights  
RESOLUTION TO ADOPT 2026 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting Mill Levies For PID66-Carter Lake Heights, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2026, And Ending On The Last Day Of December, 2026.

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 10, 2025, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$1,686,207 for the district for the taxable year 2025;

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>District/Fund</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
PID66-Carter Lake Heights	\$7,145	\$33,782	\$33,650	\$7,277

Section 2. That the budget as submitted, amended, and herein summarized, be approved and adopted as the budget of 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 Colorado public records for PID66-Carter Lake Heights.

Section 4. That for the purpose of meeting all **general operating expenses** of PID66-Carter Lake Heights during the 2026 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 2025.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2026 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 2025.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of PID66-Carter Lake Heights during the 2026 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 2025.

Section 7. That for the purpose of meeting all **debt service expenses** of PID66-Carter Lake Heights during the 2026 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 2025.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to PID66-Carter Lake Heights during the 2026 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 2025.

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

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

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for PID66-Carter Lake Heights totals are as follows:

- a. Total amount to be expended during 2026:  
    Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:  
    Involving Real Property \$0

ADOPTED THIS 11th day of December, 2025.

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

ATTEST:

Sierra Tury  
Deputy Clerk to the Board



**PID67 Manor Ridge Estates  
RESOLUTION TO ADOPT 2026 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting Mill Levies For PID67 Manor Ridge Estates, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2026, And Ending On The Last Day Of December, 2026.

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 10, 2025, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$5,779,518 for the district for the taxable year 2025;

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>District/Fund</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
PID67 Manor Ridge Estates	\$589,540	\$100,651	\$11,405	\$678,786

Section 2. That the budget as submitted, amended, and herein summarized, be approved and adopted as the budget of 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 Colorado public records for PID67 Manor Ridge Estates.

Section 4. That for the purpose of meeting all general operating expenses of PID67 Manor Ridge Estates during the 2026 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 2025.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2026 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 2025.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of PID67 Manor Ridge Estates during the 2026 budget year, there is hereby levied a **temporary mill levy reduction** (CRS 39-5-121 (SB 93-255)) of **-25.713 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2025.

Section 7. That for the purpose of meeting all **debt service expenses** of PID67 Manor Ridge Estates during the 2026 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 2025.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to PID67 Manor Ridge Estates during the 2026 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 2025.

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

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

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for PID67 Manor Ridge Estates totals are as follows:

- a. Total amount to be expended during 2026:  
    Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:  
    Involving Real Property \$0

ADOPTED THIS 11th day of December, 2025.

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

ATTEST:

Kimmy J. Jorgensen  
Deputy Clerk to the Board



**PID68 Scenic Ranch Estates  
RESOLUTION TO ADOPT 2026 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting Mill Levies For PID68 Scenic Ranch Estates, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2026, And Ending On The Last Day Of December, 2026.

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 10, 2025, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$1,318,664 for the district for the taxable year 2025;

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>District/Fund</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
PID68 Scenic Ranch Estates	\$128,650	\$25,300	\$11,610	\$142,340

Section 2. That the budget as submitted, amended, and herein summarized, be approved and adopted as the budget of 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 Colorado public records for PID68 Scenic Ranch Estates.

Section 4. That for the purpose of meeting all general operating expenses of PID68 Scenic Ranch Estates during the 2026 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 2025.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2026 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 2025.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of PID68 Scenic Ranch Estates during the 2026 budget year, there is hereby levied a **temporary mill levy reduction** (CRS 39-5-121 (SB 93-255)) of **-9.558 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2025.

Section 7. That for the purpose of meeting all **debt service expenses** of PID68 Scenic Ranch Estates during the 2026 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 2025.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to PID68 Scenic Ranch Estates during the 2026 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 2025.

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

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

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for PID68 Scenic Ranch Estates totals are as follows:

- a. Total amount to be expended during 2026:
  - Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:
  - Involving Real Property \$0

ADOPTED THIS 11th day of December, 2025.

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

ATTEST:

Shirley Tracy  
Deputy Clerk to the Board



**PID69 Crystal View  
RESOLUTION TO ADOPT 2026 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting Mill Levies For PID69 Crystal View, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2026, And Ending On The Last Day Of December, 2026.

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 10, 2025, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$1,248,858 for the district for the taxable year 2025;

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>District/Fund</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
PID69 Crystal View	\$457,177	\$93,635	\$10,958	\$539,854

Section 2. That the budget as submitted, amended, and herein summarized, be approved and adopted as the budget of 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 Colorado public records for PID69 Crystal View.

Section 4. That for the purpose of meeting all general operating expenses of PID69 Crystal View during the 2026 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 2025.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2026 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 2025.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of PID69 Crystal View during the 2026 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 2025.

Section 7. That for the purpose of meeting all **debt service expenses** of PID69 Crystal View during the 2026 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 2025.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to PID69 Crystal View during the 2026 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 2025.

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

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

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for PID69 Crystal View totals are as follows:

- |   |     |
|---|-----|
| a. Total amount to be expended during 2026:                                 |     |
| Involving Real Property   | \$0 |
| b. Total maximum payment liability over the entire terms of all agreements: |     |
| Involving Real Property   | \$0 |

ADOPTED THIS 11th day of December, 2025.

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

ATTEST:

Shirley Jones  
Deputy Clerk to the Board



**PID70 Trappers Point  
RESOLUTION TO ADOPT 2026 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting Mill Levies For PID70 Trappers Point, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2026, And Ending On The Last Day Of December, 2026.

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 10, 2025, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$3,079,468 for the district for the taxable year 2025;

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>District/Fund</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
PID70 Trappers Point	\$208,373	\$53,653	\$4,415	\$257,611

Section 2. That the budget as submitted, amended, and herein summarized, be approved and adopted as the budget of 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 Colorado public records for PID70 Trappers Point.

Section 4. That for the purpose of meeting all **general operating expenses** of PID70 Trappers Point during the 2026 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 2025.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2026 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 2025.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of PID70 Trappers Point during the 2026 budget year, there is hereby levied a **temporary mill levy reduction** (CRS 39-5-121 (SB 93-255)) of **-25.433 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2025.

Section 7. That for the purpose of meeting all **debt service expenses** of PID70 Trappers Point during the 2026 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 2025.

Section 8. That for the purpose of meeting all **refunds/abatements** applicable to PID70 Trappers Point during the 2026 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 2025.

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

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

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for PID70 Trappers Point totals are as follows:

- |   |     |
|---|-----|
| a. Total amount to be expended during 2026:                                 |     |
| Involving Real Property   | \$0 |
| b. Total maximum payment liability over the entire terms of all agreements: |     |
| Involving Real Property   | \$0 |

ADOPTED THIS 11th day of December, 2025.

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

ATTEST:

Sindy Tracy  
Deputy Clerk to the Board



**PID71 Rockview Wildflower Ridge  
RESOLUTION TO ADOPT 2026 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting Mill Levies For PID71 Rockview Wildflower Ridge, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2026, And Ending On The Last Day Of December, 2026.

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 10, 2025, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$2,378,356 for the district for the taxable year 2025;

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>District/Fund</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
PID71 Rockview Wildflower Ridge	\$536,468	\$121,956	\$7,760	\$650,664

Section 2. That the budget as submitted, amended, and herein summarized, be approved and adopted as the budget of 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 Colorado public records for PID71 Rockview Wildflower Ridge.

Section 4. That for the purpose of meeting all general operating expenses of PID71 Rockview Wildflower Ridge during the 2026 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 2025.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2026 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 2025.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of PID71 Rockview Wildflower Ridge during the 2026 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 2025.

Section 7. That for the purpose of meeting all **debt service expenses** of PID71 Rockview Wildflower Ridge during the 2026 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 2025.

Section 8. That for the purpose of meeting all **refunds/abatements** applicable to PID71 Rockview Wildflower Ridge during the 2026 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 2025.

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

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

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for PID71 Rockview Wildflower Ridge totals are as follows:

- |   |     |
|---|-----|
| a. Total amount to be expended during 2026:                                 |     |
| Involving Real Property   | \$0 |
| b. Total maximum payment liability over the entire terms of all agreements: |     |
| Involving Real Property   | \$0 |

ADOPTED THIS 11th day of December, 2025.

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

ATTEST:

Stephany  
Deputy Clerk to the Board



**PID 72 Tanager**  
**RESOLUTION TO ADOPT 2026 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting Mill Levies For PID 72 Tanager, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2026, And Ending On The Last Day Of December, 2026.

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 10, 2025, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$3,527,924 for the district for the taxable year 2025;

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>District/Fund</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
PID 72 Tanager	\$-890	\$26,117	\$20,662	\$4,565

Section 2. That the budget as submitted, amended, and herein summarized, be approved and adopted as the budget of PID 72 Tanager 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 Colorado public records for PID 72 Tanager.

Section 4. That for the purpose of meeting all **general operating expenses** of PID 72 Tanager during the 2026 budget year, there is hereby levied a mill levy of **6.730 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2025.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2026 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 2025.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of PID 72 Tanager during the 2026 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 2025.

Section 7. That for the purpose of meeting all **debt service expenses** of PID 72 Tanager during the 2026 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 2025.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to PID 72 Tanager during the 2026 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 2025.

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

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

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for PID 72 Tanager totals are as follows:

- a. Total amount to be expended during 2026:  
    Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:  
    Involving Real Property \$0

ADOPTED THIS 11th day of December, 2025.

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

ATTEST:

Shirley Taylor  
Deputy Clerk to the Board



**PID73 Meadows at Rolling Hills  
RESOLUTION TO ADOPT 2026 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting Mill Levies For PID73 Meadows at Rolling Hills, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2026, And Ending On The Last Day Of December, 2026.

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 10, 2025, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$950,175 for the district for the taxable year 2025;

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>District/Fund</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
PID73 Meadows at Rolling Hills	\$84,837	\$32,532	\$2,071	\$115,298

Section 2. That the budget as submitted, amended, and herein summarized, be approved and adopted as the budget of 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 Colorado public records for PID73 Meadows at Rolling Hills.

Section 4. That for the purpose of meeting all **general operating expenses** of PID73 Meadows at Rolling Hills during the 2026 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 2025.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2026 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 2025.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of PID73 Meadows at Rolling Hills during the 2026 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 2025.

Section 7. That for the purpose of meeting all **debt service expenses** of PID73 Meadows at Rolling Hills during the 2026 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 2025.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to PID73 Meadows at Rolling Hills during the 2026 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 2025.

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

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

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for PID73 Meadows at Rolling Hills totals are as follows:

- a. Total amount to be expended during 2026:
  - Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:
  - Involving Real Property \$0

ADOPTED THIS 11th day of December, 2025.

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

ATTEST:

Suey Tracy  
Deputy Clerk to the Board



**PID74 Eagle Crest  
RESOLUTION TO ADOPT 2026 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting Mill Levies For PID74 Eagle Crest, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2026, And Ending On The Last Day Of December, 2026.

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 10, 2025, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$1,534,455 for the district for the taxable year 2025;

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>District/Fund</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
PID74 Eagle Crest	\$170,602	\$39,740	\$2,529	\$207,813

Section 2. That the budget as submitted, amended, and herein summarized, be approved and adopted as the budget of 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 Colorado public records for PID74 Eagle Crest.

Section 4. That for the purpose of meeting all general operating expenses of PID74 Eagle Crest during the 2026 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 2025.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2026 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 2025.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of PID74 Eagle Crest during the 2026 budget year, there is hereby levied a **temporary mill levy reduction** (CRS 39-5-121 (SB 93-255)) of **-28.823 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2025.

Section 7. That for the purpose of meeting all **debt service expenses** of PID74 Eagle Crest during the 2026 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 2025.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to PID74 Eagle Crest during the 2026 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 2025.

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

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

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for PID74 Eagle Crest totals are as follows:

- a. Total amount to be expended during 2026:  
    Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:  
    Involving Real Property \$0

ADOPTED THIS 11th day of December, 2025.

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

ATTEST:

Sissy Terry  
Deputy Clerk to the Board



**PID 76 Thunder Mountain  
RESOLUTION TO ADOPT 2026 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting Mill Levies For PID 76 Thunder Mountain, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2026, And Ending On The Last Day Of December, 2026.

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 10, 2025, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$3,398,239 for the district for the taxable year 2025;

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>District/Fund</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
PID 76 Thunder Mountain	\$	\$139,363	\$10,469	\$128,894

Section 2. That the budget as submitted, amended, and herein summarized, be approved and adopted as the budget of PID 76 Thunder 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 Colorado public records for PID 76 Thunder Mountain.

Section 4. That for the purpose of meeting all **general operating expenses** of PID 76 Thunder Mountain during the 2026 budget year, there is hereby levied a mill levy of **37.282 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2025.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2026 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 2025.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of PID 76 Thunder Mountain during the 2026 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 2025.

Section 7. That for the purpose of meeting all **debt service expenses** of PID 76 Thunder Mountain during the 2026 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 2025.

Section 8. That for the purpose of meeting all **refunds/abatements** applicable to PID 76 Thunder Mountain during the 2026 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 2025.

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

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

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for PID 76 Thunder Mountain totals are as follows:

- a. Total amount to be expended during 2026:
  - Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:
  - Involving Real Property \$0

ADOPTED THIS 11th day of December, 2025.

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

ATTEST:

Stephany Jones  
Deputy Clerk to the Board



**PID 77 Nedrah Acres**  
**RESOLUTION TO ADOPT 2026 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting Mill Levies For PID 77 Nedrah Acres, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2026, And Ending On The Last Day Of December, 2026.

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 10, 2025, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$3,759,028 for the district for the taxable year 2025;

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>District/Fund</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
PID 77 Nedrah Acres	\$	\$143,623	\$10,739	\$132,884

Section 2. That the budget as submitted, amended, and herein summarized, be approved and adopted as the budget of PID 77 Nedrah Acres 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 Colorado public records for PID 77 Nedrah Acres.

Section 4. That for the purpose of meeting all general operating expenses of PID 77 Nedrah Acres during the 2026 budget year, there is hereby levied a mill levy of 34.734 mills upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2025.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2026 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 2025.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of PID 77 Nedrah Acres during the 2026 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 2025.

Section 7. That for the purpose of meeting all **debt service expenses** of PID 77 Nedrah Acres during the 2026 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 2025.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to PID 77 Nedrah Acres during the 2026 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 2025.

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

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

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for PID 77 Nedrah Acres totals are as follows:

- a. Total amount to be expended during 2026:  
    Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:  
    Involving Real Property \$0

ADOPTED THIS 11th day of December, 2025.

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

ATTEST:

Stephany Tracy  
Deputy Clerk to the Board



**PID 79 Fox Ridge Estates  
RESOLUTION TO ADOPT 2026 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting Mill Levies For PID 79 Fox Ridge Estates, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2026, And Ending On The Last Day Of December, 2026.

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 10, 2025, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$1,179,535 for the district for the taxable year 2025;

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>District/Fund</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
PID 79 Fox Ridge Estates	\$9,535	\$11,946	\$11,760	\$9,721

Section 2. That the budget as submitted, amended, and herein summarized, be approved and adopted as the budget of PID 79 Fox 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 Colorado public records for PID 79 Fox Ridge Estates.

Section 4. That for the purpose of meeting all general operating expenses of PID 79 Fox Ridge Estates during the 2026 budget year, there is hereby levied a mill levy of 9.207 mills upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2025.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2026 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 2025.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of PID 79 Fox Ridge Estates during the 2026 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 2025.

Section 7. That for the purpose of meeting all **debt service expenses** of PID 79 Fox Ridge Estates during the 2026 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 2025.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to PID 79 Fox Ridge Estates during the 2026 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 2025.

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

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

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for PID 79 Fox Ridge Estates totals are as follows:

- a. Total amount to be expended during 2026:
  - Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:
  - Involving Real Property \$0

ADOPTED THIS 11th day of December, 2025.

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

ATTEST:

Stephany Jones  
Deputy Clerk to the Board



**EN121 - Shared Road**  
**RESOLUTION TO ADOPT 2026 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting Mill Levies For EN121 - Shared Road, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2026, And Ending On The Last Day Of December, 2026.

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 10, 2025, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$ 0 for the district for the taxable year 2025;

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>District/Fund</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
EN121 - Shared Road	\$167,512	\$21,503	\$0	\$189,015

Section 2. That the budget as submitted, amended, and herein summarized, be approved and adopted as the budget of 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 Colorado public records for EN121 - Shared Road.

Section 4. That for the purpose of meeting all general operating expenses of EN121 - Shared Road during the 2026 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 2025.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2026 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 2025.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of EN121 - Shared Road during the 2026 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 2025.

Section 7. That for the purpose of meeting all **debt service expenses** of EN121 - Shared Road during the 2026 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 2025.

Section 8. That for the purpose of meeting all **refunds/abatement**s applicable to EN121 - Shared Road during the 2026 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 2025.

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

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

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for EN121 - Shared Road totals are as follows:

- a. Total amount to be expended during 2026:
  - Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:
  - Involving Real Property \$0

ADOPTED THIS 11th day of December, 2025.

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

ATTEST:

Lucy Tracy  
Deputy Clerk to the Board



**EN460 PID60-Smithfield Debt  
RESOLUTION TO ADOPT 2026 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting Mill Levies For EN460 PID60-Smithfield Debt, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2026, And Ending On The Last Day Of December, 2026.

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 10, 2025, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$33,866,422 for the district for the taxable year 2025;

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>District/Fund</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
EN460 PID60-Smithfield Debt	\$4,917	\$222,486	\$221,870	\$5,533

Section 2. That the budget as submitted, amended, and herein summarized, be approved and adopted as the budget of 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 Colorado public records for EN460 PID60-Smithfield Debt.

Section 4. That for the purpose of meeting all general operating expenses of EN460 PID60-Smithfield Debt during the 2026 budget year, there is hereby levied a mill levy of 6.540 mills upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2025.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2026 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 2025.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of EN460 PID60-Smithfield Debt during the 2026 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 2025.

Section 7. That for the purpose of meeting all **debt service expenses** of EN460 PID60-Smithfield Debt during the 2026 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 2025.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to EN460 PID60-Smithfield Debt during the 2026 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 2025.

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

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

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for EN460 PID60-Smithfield Debt totals are as follows:

- |   |             |
|---|-------------|
| a. Total amount to be expended during 2026:                                 |             |
| Involving Real Property   | \$217,440   |
| b. Total maximum payment liability over the entire terms of all agreements: |             |
| Involving Real Property   | \$1,304,560 |

ADOPTED THIS 11th day of December, 2025.

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

ATTEST:

Sherry Tracy  
Deputy Clerk to the Board



**Larimer County Public Trustee  
RESOLUTION TO ADOPT 2026 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting Mill Levies For Larimer County Public Trustee, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2026, And Ending On The Last Day Of December, 2026.

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 10, 2025, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$ 0 for the district for the taxable year 2025;

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>District/Fund</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Larimer County Public Trustee	\$0	\$455,000	\$330,291	\$0

Section 2. That the budget as submitted, amended, and herein summarized, be approved and adopted as the budget of 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 Colorado public records for Larimer County Public Trustee.

Section 4. That for the purpose of meeting all general operating expenses of Larimer County Public Trustee during the 2026 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 2025.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2026 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 2025.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of Larimer County Public Trustee during the 2026 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 2025.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County Public Trustee during the 2026 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 2025.

Section 8. That for the purpose of meeting all **refunds/abateements** applicable to Larimer County Public Trustee during the 2026 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 2025.

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

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

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for Larimer County Public Trustee totals are as follows:

- a. Total amount to be expended during 2026:
  - Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:
  - Involving Real Property \$0

ADOPTED THIS 11th day of December, 2025.

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

ATTEST:

Sierra Tracy  
Deputy Clerk to the Board



**Larimer County Pest District  
RESOLUTION TO ADOPT 2026 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting Mill Levies For Larimer County Pest District, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2026, And Ending On The Last Day Of December, 2026.

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 10, 2025, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$7,693,616,191 for the district for the taxable year 2025;

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>District/Fund</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Larimer County Pest District	\$1,642,620	\$2,044,222	\$1,773,641	\$1,913,201

Section 2. That the budget as submitted, amended, and herein summarized, be approved and adopted as the budget of 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 Colorado public records for Larimer County Pest District.

Section 4. That for the purpose of meeting all **general operating expenses** of Larimer County Pest District during the 2026 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 2025.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2026 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 2025.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of Larimer County Pest District during the 2026 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 2025.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County Pest District during the 2026 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 2025.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to Larimer County Pest District during the 2026 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 2025.

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

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

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for Larimer County Pest District totals are as follows:

- a. Total amount to be expended during 2026:
  - Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:
  - Involving Real Property \$0

ADOPTED THIS 11th day of December, 2025.

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

ATTEST:

Stephany  
Deputy Clerk to the Board



**COUNTY OF LARIMER**  
**RESOLUTION TO DESIGNATE ENDING 2026 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  
2026, AND ENDING ON THE LAST DAY OF DECEMBER 2026.

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 2026 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 11<sup>th</sup> day of December, 2025.

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



ATTEST:

Shirley Jones  
Deputy Clerk to the Board

**Designations of 2026 Budgeted Ending Fund Balances by Fund**

<b>Fund Type/Fund Name</b>	<b>Reserved for Emergencies</b>	<b>Designated for Capital Outlay</b>	<b>Designated for Working Capital</b>	<b>Future Programs &amp; Services</b>	<b>Unassigned/ Unrestricted</b>	<b>TOTAL Ending Fund Balance</b>
<b>Capital Projects</b>						
500 - Improvement District Construction	\$0	\$0	\$0	\$1,123,267	\$0	\$1,123,267
508 - IT Capital	\$0	\$1,603,262	\$0	\$0	\$0	\$1,603,262
512 - Capital Expenditures	\$0	\$2,559,262	\$0	\$0	\$0	\$2,559,262
522 - Replacment	\$0	\$2,390,356	\$0	\$0	\$0	\$2,390,356
<b>Subtotal - Capital Projects</b>	<b>\$0</b>	<b>\$6,552,880</b>	<b>\$0</b>	<b>\$1,123,267</b>	<b>\$0</b>	<b>\$7,676,147</b>
<b>Debt Service</b>						
400 - Assessment Debt	\$0	\$0	\$0	\$1,857,006	\$0	\$1,857,006
405 - Debt Service	\$0	\$0	\$0	\$19,884	\$0	\$19,884
<b>Subtotal - Debt Service</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,876,890</b>	<b>\$0</b>	<b>\$1,876,890</b>
<b>Enterprise</b>						
300 - Solid Waste	\$0	\$0	\$0	\$23,122,886	\$0	\$23,122,886
<b>Subtotal - Enterprise</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$23,122,886</b>	<b>\$0</b>	<b>\$23,122,886</b>
<b>General Fund</b>						
101 - General Fund	\$0	\$0	\$34,500,000	\$44,595,016	\$0	\$79,095,016
102 - Disaster Contingency	\$23,251,624	\$0	\$0	\$0	\$0	\$23,251,624
105 - Disaster Response	\$1,247,596	\$0	\$0	\$3,814,705	\$0	\$5,062,301
<b>Subtotal - General Fund</b>	<b>\$24,499,220</b>	<b>\$0</b>	<b>\$34,500,000</b>	<b>\$48,409,721</b>	<b>\$0</b>	<b>\$107,409,941</b>
<b>Internal Service</b>						
608 - Information Technology	\$0	\$0	\$860,490	\$950,233	\$0	\$1,810,723
610 - Facilities	\$0	\$0	\$0	\$1,441,020	\$0	\$1,441,020
612 - Fleet Services	\$0	\$8,049,689	\$0	\$0	\$0	\$8,049,689
645 - Employee Benefits	\$0	\$0	\$750,000	\$830,034	\$0	\$1,580,034
672 - Unemployment	\$0	\$0	\$0	\$681,439	\$0	\$681,439
682 - Risk Management	\$0	\$0	\$0	\$7,239,257	\$0	\$7,239,257
<b>Subtotal - Internal Service</b>	<b>\$0</b>	<b>\$8,049,689</b>	<b>\$1,610,490</b>	<b>\$11,141,983</b>	<b>\$0</b>	<b>\$20,802,162</b>
<b>Special Revenue</b>						
125 - Section 125	\$0	\$0	\$0	\$219,757	\$0	\$219,757
200 - Sales Tax	\$0	\$0	\$0	\$5,368,827	\$0	\$5,368,827
215 - Open Lands	\$0	\$0	\$0	\$36,815,103	\$0	\$36,815,103
220 - Parks	\$0	\$0	\$0	\$21,842	\$0	\$21,842
225 - Pest Control	\$0	\$0	\$0	\$1,913,201	\$0	\$1,913,201
230 - Conservation Trust Fund	\$0	\$0	\$0	\$3,424,910	\$0	\$3,424,910
240 - The Ranch	\$0	\$55,061,353	\$1,430,266	\$92,481	\$0	\$56,584,100
245 - Building Inspection	\$0	\$0	\$1,000,000	\$1,934,131	\$0	\$2,934,131
246 - Public Trustee	\$0	\$0	\$0	\$0	\$0	\$0
252 - Road and Bridge	\$0	\$7,310,137	\$9,432,113	\$0	\$0	\$16,742,250
255 - Transportation Expansion	\$0	\$3,014,916	\$0	\$0	\$0	\$3,014,916
262 - Human Services	\$0	\$0	\$0	\$12,285,239	\$0	\$12,285,239
263 - Early Childhood	\$0	\$0	\$3,700,000	\$2,155,638	\$0	\$5,855,638
265 - Behavioral Health	\$0	\$0	\$0	\$29,520,547	\$0	\$29,520,547
270 - Economic and Workforce Development	\$0	\$0	\$0	\$1,467,091	\$0	\$1,467,091
275 - Community Justice Alternatives	\$0	\$50,000	\$913,000	\$922,504	\$0	\$1,885,504
282 - Health and Environment	\$0	\$0	\$2,608,652	\$1,774,500	\$0	\$4,383,152
285 - West Vine Stormwater Basin	\$0	\$0	\$0	\$1,096,012	\$0	\$1,096,012
290 - Drainage Districts	\$0	\$0	\$0	\$1,615,506	\$0	\$1,615,506
295 - Improvement Districts	\$0	\$0	\$0	\$15,574,562	\$0	\$15,574,562
<b>Subtotal - Special Revenue</b>	<b>\$0</b>	<b>\$65,436,406</b>	<b>\$19,084,031</b>	<b>\$116,201,851</b>	<b>\$0</b>	<b>\$200,722,288</b>
<b>TOTAL Ending Fund Balance</b>	<b>\$24,499,220</b>	<b>\$80,038,975</b>	<b>\$55,194,521</b>	<b>\$201,876,598</b>	<b>\$0</b>	<b>\$361,609,314</b>

**Section F – Certification of Mill Levies**

**COUNTY OF LARIMER**

**RESOLUTION GRANTING SIGNATURE AUTHORITY TO THE DIRECTOR OF PERFORMANCE, BUDGET, AND STRATEGY FOR THE CERTIFICATION OF MILL LEVY REPORT SUBMITTED TO THE VARIOUS STATE ENTITIES FOR TAX YEAR 2025/BUDGET YEAR 2026**

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 Office of Performance, Budget, and Strategy, 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 Director of Performance Budget and Strategy, within the County Manager Department, is granted authority to sign the Certification of Mill Levy report and to submit it and other property tax information as outlined in C.R.S. 39-1-125 (1) to the County Assessor and various state entities for property tax year 2025, collection in 2026.

ADOPTED THIS 11<sup>th</sup> day of December, 2025.

BOARD OF COUNTY COMMISSIONERS  
OF LARIMER COUNTY, COLORADO

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

ATTEST:

*Shirley [Signature]*  
Deputy Clerk to the Board



# 2026 Budget Year (2025 Tax Year) Certification of Levies and Revenue by Larimer County Commissioners

**Note** - County Commissioners shall complete and return this Certification of Levies and Revenue form to the Property Tax Administrator no later than December 22 of each year, 39-1-111, C.R.S.

Distribution:

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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	

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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 Director of the Office of Performance, Budget and Strategy, as delegated by the County Board of Commissioners for 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 19th day of December, 2025.



\_\_\_\_\_  
Director, Office of Performance, Budget and Strategy for  
Larimer County, Colorado

# Larimer County Certification of Valuation and Revenue

## City or Town Districts

Rec'd	DistID	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	Other Revenue	Other Revenue	Cap Exp Levy	Cap Exp Revenue	Tot Levy	Tot Revenue
Yes	032	City of Fort Collins	3,908,941,722	9.797	38,295,902	-		-		-		-		-		-		9.797	38,295,902
Yes	033	City of Loveland	2,142,407,023	9.564	20,489,981	-		-		-		-		-		-		9.564	20,489,981
Yes	030	Town of Berthoud	292,083,963	9.636	2,814,521	-0.146	-42,644	-		-		0.048	14,020	-		-		9.538	2,785,897
Yes	031	Town of Estes Park	333,230,347	1.822	607,146	-		-		-		-		-		-		1.822	607,146
Yes	037	Town of Johnstown	292,331,797	23.947	7,000,470	-		-		-		-		-		-		23.947	7,000,470
Yes	034	Town of Timnath	282,648,361	6.688	1,890,352	-		-		-		-		-		-		6.688	1,890,352
Yes	035	Town of Wellington	175,812,662	12.439	2,186,934	-		-		-		-		-		-		12.439	2,186,934
Yes	036	Town of Windsor	254,712,780	12.030	3,064,195	-		-		-		-		-		-		12.030	3,064,195
		<b>Sub-Total</b>			<b>76,349,500</b>		<b>-42,644</b>		<b>0</b>		<b>0</b>		<b>14,020</b>		<b>0</b>		<b>0</b>		<b>76,320,876</b>

## Community College Districts

Rec'd	DistID	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	Other Revenue	Other Revenue	Cap Exp Levy	Cap Exp Revenue	Tot Levy	Tot Revenue
Yes	026	Aims Community College	1,818,000	6.299	11,452	-3.799	-6,907	-		-		0.014	25	-		-		2.514	4,570
		<b>Sub-Total</b>			<b>11,452</b>		<b>-6,907</b>		<b>0</b>		<b>0</b>		<b>25</b>		<b>0</b>		<b>0</b>		<b>4,570</b>

# County Districts

Rec'd	DistID	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	Other Revenue	Other Revenue	Cap Exp Levy	Cap Exp Revenue	Tot Levy	Tot Revenue
Yes	028	Larimer County - Developmentally Disabled	9,748,625,391	0.750	7,311,469	-	-	-	-	-	-	-	-	-	-	-	-	0.750	7,311,469
Yes	028	Larimer County - Fair	9,748,625,391	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	028	Larimer County - General Fund	9,748,625,391	19.105	186,247,488	-	-	-	-	-	-	0.175	1,706,009	-	-	-	-	19.280	187,953,498
Yes	028	Larimer County - Health & Environment	9,748,625,391	0.578	5,634,705	-	-	-	-	-	-	-	-	-	-	-	-	0.578	5,634,705
Yes	028	Larimer County - Road and Bridge	9,748,625,391	0.414	4,035,931	-	-	-	-	-	-	-	-	-	-	-	-	0.414	4,035,931
Yes	028	Larimer County - Social Services	9,748,625,391	1.474	14,369,474	-	-	-	-	-	-	-	-	-	-	-	-	1.474	14,369,474
<b>Sub-Total</b>					<b>217,599,067</b>		<b>0</b>		<b>0</b>		<b>0</b>		<b>1,706,009</b>		<b>0</b>		<b>0</b>		<b>219,305,077</b>

# Downtown Development Authority Districts

Rec'd	DistID	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	Other Revenue	Other Revenue	Cap Exp Levy	Cap Exp Revenue	Tot Levy	Tot Revenue
Yes	058	Fort Collins Downtown Dev. Auth	295,469,842	5.000	1,477,349	-	-	-	-	-	-	-	-	-	-	-	-	5.000	1,477,349
<b>Sub-Total</b>					<b>1,477,349</b>		<b>0</b>		<b>0</b>		<b>0</b>		<b>0</b>		<b>0</b>		<b>0</b>		<b>1,477,349</b>

# Fire Districts

Rec'd	DistID	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	Other Revenue	Other Revenue	Cap Exp Levy	Cap Exp Revenue	Tot Levy	Tot Revenue
Yes	039	Allenspark Fire Protection District	9,231,791	7.507	69,303	-	-	-	-	-	-	0.098	905	-	-	-	-	7.605	70,208
Yes	040	Berthoud Fire Protection District	429,702,536	12.091	5,195,533	-	-	-	-	-	-	0.057	24,493	-	-	1.194	513,065	13.342	5,733,091
Yes	050	Crystal Lakes Fire Protection District	44,358,919	8.000	354,871	-2.508	-111,252	-	-	-	-	0.022	976	-	-	-	-	5.514	244,595

Rec'd	DistID	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	Other	Other Revenue	Cap Exp Levy	Cap Exp Revenue	Tot Levy	Tot Revenue
Yes	029	Estes Valley Fire Protection District	523,513,851	2.263	1,184,712	-0.194	-101,562	-	-	-	-	-	-	-	-	-	-	2.069	1,083,150
Yes	038	Front Range Fire Rescue Fire Protection District	36,729,702	9.514	349,446	-	-	-	-	-	-	-	-	-	-	1.969	72,321	11.483	421,767
Yes	049	Glacier View Fire Protection District	38,464,205	10.500	403,874	-	-	-	-	1.150	44,234	-	-	-	-	-	-	11.650	448,108
Yes	051	Livermore Fire Protection District	31,595,598	12.000	379,147	-	-	-	-	-	-	-	-	-	-	-	-	12.000	379,147
Yes	041	Loveland Rural Fire Protection District	743,408,295	11.186	8,315,765	-3.186	-2,368,499	-	-	-	-	-	-	-	-	-	-	8.000	5,947,266
Yes	048	Lyons Fire Protection District	21,457,118	22.000	472,057	-	-	-	-	-	-	0.071	1,523	-	-	-	-	22.071	473,580
Yes	042	Pinewood Springs Fire Protection District	19,051,816	8.778	167,237	-2.000	-38,104	-	-	-	-	-	-	-	-	-	-	6.778	129,133
Yes	043	Poudre Canyon Fire Protection District	16,701,105	21.142	353,095	-	-	-	-	-	-	-	-	-	-	-	-	21.142	353,095
Yes	044	Poudre Valley Fire Protection District	1,111,155,124	11.539	12,821,619	-	-	-	-	-	-	0.068	75,559	-	-	-	-	11.607	12,897,178
Yes	045	Red Feather Lakes Fire Protection District	27,505,631	12.112	333,148	-	-	-	-	-	-	-	-	-	-	-	-	12.112	333,148
Yes	046	Wellington Fire Protection District	262,840,186	15.070	3,961,002	-0.883	-232,088	-	-	-	-	-	-	-	-	-	-	14.187	3,728,914
Yes	047	Windsor - Severance Fire Protection District	295,008,488	8.535	2,517,897	-	-	-	-	-	-	-	-	-	-	-	-	8.535	2,517,897
		<b>Sub-Total</b>			<b>36,878,707</b>		<b>-2,851,504</b>		<b>0</b>		<b>44,234</b>		<b>103,456</b>		<b>0</b>		<b>585,386</b>		<b>34,760,278</b>

## Hospital Districts

Rec'd	DistID	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	Other	Other Revenue	Cap Exp Levy	Cap Exp Revenue	Tot Levy	Tot Revenue
Yes	053	Estes Park Health	586,293,438	7.505	4,400,132	-	-	-	-	-	-	-	-	-	-	-	-	7.505	4,400,132
Yes	054	Health District Of Northern Larimer Co.	5,592,331,835	2.167	12,118,583	-	-	-	-	-	-	0.016	89,477	-	-	-	-	2.183	12,208,060
Yes	055	Thompson Valley Health Services District	3,570,000,118	1.757	6,272,490	-0.027	-96,390	-	-	-	-	0.015	53,550	-	-	-	-	1.745	6,229,650

Rec'd	DistID	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	Other	Other Revenue	Cap Exp Levy	Cap Exp Revenue	Tot Levy	Tot Revenue
		<b>Sub-Total</b>			22,791,206		-96,390		0		0		143,027		0		0		22,837,843

## Improvement Districts

Rec'd	DistID	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	Other	Other Revenue	Cap Exp Levy	Cap Exp Revenue	Tot Levy	Tot Revenue
Yes	059	Fort Collins G.I.D. No. 1	168,564,782	4.924	830,013	-	-	-	-	-	-	-	-	-	-	-	-	4.924	830,013
Yes	421	Historic Loveland Business Improvement District	52,692,996	5.000	263,465	-	-	-	-	-	-	-	-	-	-	-	-	5.000	263,465
Yes	406	LADERA BUSINESS IMPROVEMENT DISTRICT	4,180,620	10.000	41,806	-	-	25.000	104,516	-	-	-	-	-	-	-	-	35.000	146,322
Yes	387	LARIMER CO P.I.D. NO. 71 ROCKVIEW WILDFLOWER RIDGE	2,378,356	46.616	110,869	-	-	-	-	-	-	-	-	-	-	-	-	46.616	110,869
Yes	389	LARIMER CO P.I.D. NO. 73 MEADOWS AT ROLLING HILLS	950,175	31.993	30,399	-0.867	-824	-	-	-	-	-	-	-	-	-	-	31.126	29,575
Yes	072	Larimer County G.I.D. No. 10 Homestead Estates	1,959,249	0.375	735	-0.375	-735	-	-	-	-	-	-	-	-	-	-	-	0
Yes	073	Larimer County G.I.D. No. 11 Meadowdale Hills	6,932,356	5.770	40,000	-	-	-	-	-	-	-	-	-	-	-	-	5.770	40,000
Yes	077	Larimer County G.I.D. No. 12 Club Estates	1,913,876	25.000	47,847	-	-	-	-	-	-	-	-	-	-	-	-	25.000	47,847
Yes	075	Larimer County G.I.D. No. 13A Red Feather Lakes	4,922,006	11.660	57,391	-	-	-	-	-	-	-	-	-	-	-	-	11.660	57,391
Yes	076	Larimer County G.I.D. No. 14 Little Valley Road	9,412,246	15.000	141,184	-	-	-	-	-	-	-	-	-	-	-	-	15.000	141,184
Yes	078	Larimer County G.I.D. No. 15 Skyview South	4,902,954	10.000	49,030	-	-	-	-	-	-	-	-	-	-	-	-	10.000	49,030
Yes	079	Larimer County G.I.D. No. 16 Kitchell Sub	1,180,795	9.600	11,336	-	-	-	-	-	-	-	-	-	-	-	-	9.600	11,336
Yes	080	Larimer County G.I.D. No. 17 Country Meadows	4,822,213	8.500	40,989	-	-	-	-	-	-	-	-	-	-	-	-	8.500	40,989

Rec'd	DistID	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	Other	Other Revenue	Cap Exp Levy	Cap Exp Revenue	Tot Levy	Tot Revenue
Yes	081	Larimer County G.I.D. No. 18 Venner Ranch Estates	2,901,357	19.000	55,126	-7.000	-20,309	-	-	-	-	-	-	-	-	-	-	12.000	34,816
Yes	074	Larimer County G.I.D. No. 1991-1 Arapahoe Pines	754,675	40.204	30,341	-10.475	-7,905	-	-	-	-	-	-	-	-	-	-	29.729	22,436
Yes	067	Larimer County G.I.D. No. 2 Pinewood Springs	16,155,450	10.000	161,555	-2.000	-32,311	-	-	-	-	-	-	-	-	-	-	8.000	129,244
Yes	069	Larimer County G.I.D. No. 4 Carriage Hills	23,704,050	10.000	237,041	-	-	-	-	-	-	-	-	-	-	-	-	10.000	237,041
Yes	446	Larimer County G.I.D. No. 76 Thunder Mountain	3,398,239	37.282	126,693	-	-	-	-	-	-	-	-	-	-	-	-	37.282	126,693
Yes	447	Larimer County G.I.D. No. 77 Nedrah Acres	3,759,028	34.734	130,566	-	-	-	-	-	-	-	-	-	-	-	-	34.734	130,566
Yes	071	Larimer County G.I.D. No. 8 Namaqua Hills	6,291,162	8.382	52,733	-	-	-	-	-	-	-	-	-	-	-	-	8.382	52,733
Yes	267	Larimer County P.I.D NO. 62 Ridgewood Meadows	1,672,759	38.892	65,057	-19.359	-32,383	-	-	-	-	-	-	-	-	-	-	19.533	32,674
Yes	221	Larimer County P.I.D. 44 Horseshoe View Est South	2,375,749	79.537	188,960	-64.428	-153,065	-	-	-	-	-	-	-	-	-	-	15.109	35,895
Yes	227	Larimer County P.I.D. 45 Willows	1,127,542	44.017	49,631	-20.354	-22,950	-	-	-	-	-	-	-	-	-	-	23.663	26,681
Yes	222	Larimer County P.I.D. 52 Soldier Canyon Estates	1,221,585	10.364	12,661	-	-	-	-	-	-	-	-	-	-	-	-	10.364	12,661
Yes	223	Larimer County P.I.D. 53 Horseshoe View Est North	2,739,334	35.058	96,036	-14.724	-40,334	-	-	-	-	-	-	-	-	-	-	20.334	55,702
Yes	224	Larimer County P.I.D. 54 Terry Shores	5,364,923	14.286	76,643	-5.299	-28,429	-	-	-	-	-	-	-	-	-	-	8.987	48,215
Yes	228	Larimer County P.I.D. 55 Storm Mountain	13,122,374	20.000	262,447	-	-	-	-	-	-	-	-	-	-	-	-	20.000	262,447
Yes	229	Larimer County P.I.D. 56 Boyds West	347,574	112.215	39,003	-78.150	-27,163	-	-	-	-	-	-	-	-	-	-	34.065	11,840
Yes	231	Larimer County P.I.D. 57 Cobblestone Farms	732,655	25.564	18,730	-5.416	-3,968	-	-	-	-	-	-	-	-	-	-	20.148	14,762
Yes	232	Larimer County P.I.D. 58 Misty Creek	746,390	19.854	14,819	-	-	-	-	-	-	-	-	-	-	-	-	19.854	14,819
Yes	233	Larimer County P.I.D. 59 Grasslands	3,445,239	34.310	118,206	-25.988	-89,535	-	-	-	-	-	-	-	-	-	-	8.322	28,671

Rec'd	DistID	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	Other Revenue	Cap Exp Levy	Cap Exp Revenue	Tot Levy	Tot Revenue
Yes	251	Larimer County P.I.D. 60 Smithfield	33,866,422	3.610	122,258	-		6.540	221,486	-		-		-	-		10.150	343,744
Yes	396	LARIMER COUNTY P.I.D. NO 74 EAGLE CREST	1,534,455	52.367	80,355	-28.823	-44,228	-		-		-		-	-		23.544	36,127
Yes	084	Larimer County P.I.D. No. 19 Highland Hills	8,748,777	12.104	105,895	-		-		-		-		-	-		12.104	105,895
Yes	085	Larimer County P.I.D. No. 20 Ptarmigan	19,585,419	11.785	230,814	-2.285	-44,753	-		-		-		-	-		9.500	186,061
Yes	086	Larimer County P.I.D. No. 21 Solar Ridge	3,827,517	17.500	66,982	-1.250	-4,784	-		-		-		-	-		16.250	62,197
Yes	087	Larimer County P.I.D. No. 22 Saddleback	1,263,496	12.400	15,667	-		-		-		-		-	-		12.400	15,667
Yes	146	Larimer County P.I.D. No. 23 Eagle Rock Ranches	1,078,699	15.000	16,180	-3.000	-3,236	-		-		-		-	-		12.000	12,944
Yes	100	Larimer County P.I.D. No. 24 Westridge	4,043,347	9.358	37,838	-		-		-		-		-	-		9.358	37,838
Yes	147	Larimer County P.I.D. No. 25 Estes Park Estates	2,604,822	19.637	51,151	-4.151	-10,813	-		-		-		-	-		15.486	40,338
Yes	148	Larimer County P.I.D. No. 26 Eagle Ranch Estates	10,467,560	10.149	106,235	-		-		-		-		-	-		10.149	106,235
Yes	060	Larimer County P.I.D. No. 27 Crown Point	898,778	56.844	51,090	-42.021	-37,768	-		-		-		-	-		14.823	13,323
Yes	101	Larimer County P.I.D. No. 28 Trotwood	1,373,496	22.603	31,045	-12.843	-17,640	-		-		-		-	-		9.760	13,405
Yes	102	Larimer County P.I.D. No. 29 Vine Drive	1,315,945	24.535	32,287	-		-		-		-		-	-		24.535	32,287
Yes	104	Larimer County P.I.D. No. 30 Poudre Overlook	4,393,599	14.730	64,718	-		-		-		-		-	-		14.730	64,718
Yes	149	Larimer County P.I.D. No. 31 Foothills Shadow	989,831	122.904	121,654	-95.904	-94,929	-		-		-		-	-		27.000	26,725
Yes	061	Larimer County P.I.D. No. 32 Charles Height	2,430,163	8.948	21,745	-		-		-		-		-	-		8.948	21,745
Yes	172	Larimer County P.I.D. No. 33 Prairie Trails	3,121,409	30.004	93,655	-0.250	-780	-		-		-		-	-		29.754	92,874
Yes	173	Larimer County P.I.D. No. 34 Mtn. Range Shadows	5,854,535	21.067	123,337	-3.067	-17,956	-		-		-		-	-		18.000	105,382

Rec'd	DistID	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	Other Revenue	Cap Exp Levy	Cap Exp Revenue	Tot Levy	Tot Revenue
Yes	062	Larimer County P.I.D. No. 35 Bruns	1,610,738	104.222	167,874	-79.601	-128,216	-	-	-	-	-	-	-	-	-	24.621	39,658
Yes	063	Larimer County P.I.D. No. 36 Bonnel West	7,336,987	13.580	99,636	-3.395	-24,909	-	-	-	-	-	-	-	-	-	10.185	74,727
Yes	190	Larimer County P.I.D. No. 37 Terry Cove	1,583,357	8.969	14,201	-1.559	-2,468	-	-	-	-	-	-	-	-	-	7.410	11,733
Yes	174	Larimer County P.I.D. No. 38 Centro Business Park	26,495,345	3.061	81,102	-	-	-	-	-	-	-	-	-	-	-	3.061	81,102
Yes	208	Larimer County P.I.D. No. 39 Rainbow Lakes Estates	5,229,955	9.988	52,237	-	-	-	-	-	-	-	-	-	-	-	9.988	52,237
Yes	175	Larimer County P.I.D. No. 40 Paragon Estates	1,681,841	32.856	55,259	-9.856	-16,576	-	-	-	-	-	-	-	-	-	23.000	38,682
Yes	191	Larimer County P.I.D. No. 41 The Bluffs	1,389,155	33.090	45,967	-15.090	-20,962	-	-	-	-	-	-	-	-	-	18.000	25,005
Yes	192	Larimer County P.I.D. No. 42 Cottonwood Shores	2,782,536	20.407	56,783	-6.760	-18,810	-	-	-	-	-	-	-	-	-	13.647	37,973
Yes	209	Larimer County P.I.D. No. 43 Grayhawk Knolls	2,006,672	34.642	69,515	-	-	-	-	-	-	-	-	-	-	-	34.642	69,515
Yes	210	Larimer County P.I.D. No. 46 Koral Heights	1,688,547	15.707	26,522	-	-	-	-	-	-	-	-	-	-	-	15.707	26,522
Yes	211	Larimer County P.I.D. No. 47 Park Hill	559,215	16.762	9,374	-	-	-	-	-	-	-	-	-	-	-	16.762	9,374
Yes	212	Larimer County P.I.D. No. 48 Puebla Vista Estates	852,468	99.266	84,621	-70.996	-60,522	-	-	-	-	-	-	-	-	-	28.270	24,099
Yes	213	Larimer County P.I.D. No. 49 Wagon Wheel	445,392	16.762	7,466	-	-	-	-	-	-	-	-	-	-	-	16.762	7,466
Yes	220	Larimer County P.I.D. No. 51 Clydsedale Estates	2,840,631	17.396	49,416	-	-	-	-	-	-	-	-	-	-	-	17.396	49,416
Yes	276	LARIMER COUNTY P.I.D. NO. 61 LITTLE THOMPSON	4,669,321	14.626	68,293	-	-	-	-	-	-	-	-	-	-	-	14.626	68,293
Yes	351	LARIMER COUNTY P.I.D. NO. 67 MANOR RIDGE ESTATES	5,779,518	41.545	240,110	-25.713	-148,609	-	-	-	-	-	-	-	-	-	15.832	91,501
Yes	352	LARIMER COUNTY P.I.D. NO. 68 SCENIC RANCH ESTATES	1,318,664	27.000	35,604	-9.558	-12,604	-	-	-	-	-	-	-	-	-	17.442	23,000

Rec'd	DistID	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	Other Revenue	Cap Exp Levy	Cap Exp Revenue	Tot Levy	Tot Revenue
Yes	385	LARIMER COUNTY P.I.D. NO. 69 CRYSTAL VIEW	1,248,858	102.982	128,610	-34.822	-43,488	-	-	-	-	-	-	-	-	-	68.160	85,122
Yes	386	LARIMER COUNTY P.I.D. NO. 70 TRAPPERS POINT	3,079,468	41.272	127,096	-25.433	-78,320	-	-	-	-	-	-	-	-	-	15.839	48,776
Yes	429	LARIMER COUNTY P.I.D. NO. 72 TANAGER	3,527,924	6.730	23,743	-	-	-	-	-	-	-	-	-	-	-	6.730	23,743
Yes	430	LARIMER COUNTY P.I.D. NO. 79 FOX RIDGE ESTATES	1,179,535	9.207	10,860	-	-	-	-	-	-	-	-	-	-	-	9.207	10,860
Yes	310	Larimer County PID 63 Autumn Creek	929,966	25.210	23,444	-	-	-	-	-	-	-	-	-	-	-	25.210	23,444
Yes	311	Larimer County PID 64 Soaring Peaks Ranches	1,628,003	25.630	41,726	-25.492	-41,501	-	-	-	-	-	-	-	-	-	0.138	225
Yes	312	Larimer County PID 65 Riviera Estates	1,022,277	27.290	27,898	-6.423	-6,566	-	-	-	-	-	-	-	-	-	20.867	21,332
Yes	313	Larimer County PID 66 Carter Lake Heights	1,686,207	18.213	30,711	-	-	-	-	-	-	-	-	-	-	-	18.213	30,711
Yes	083	Loveland General Improvement District 1	44,996,828	2.684	120,771	-0.145	-6,525	-	-	-	-	-	-	-	-	-	2.539	114,247
Yes	350	TOWN OF TIMNATH TIMNATH LANDING GID	26,794,686	-	-	-	-	15,000	401,920	-	-	-	-	-	-	-	15,000	401,920
<b>Sub-Total</b>					<b>6,473,054</b>	<b>-1,346,872</b>	<b>727,922</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,854,104</b>	

## Library Districts

Rec'd	DistID	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	Other Revenue	Cap Exp Levy	Cap Exp Revenue	Tot Levy	Tot Revenue
Yes	107	Berthoud Community Library District	427,502,367	2.400	1,026,006	-0.043	-18,383	-	-	-	-	-	-	-	-	-	2.357	1,007,623
Yes	090	Estes Valley Public Library District	586,165,187	4.520	2,649,467	-	-	-	-	-	-	0.052	30,481	-	-	-	4.572	2,679,947
Yes	230	Lyons Regional Library District	20,764,143	5.850	121,470	-	-	-	-	-	-	0.022	457	-	-	-	5.872	121,927
Yes	112	Poudre River Public Library District	5,371,719,276	3.000	16,115,158	-	-	-	-	-	-	0.020	107,434	-	-	-	3.020	16,222,592

Rec'd	DistID	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	Other Revenue	Cap Exp Levy	Cap Exp Revenue	Tot Levy	Tot Revenue
Yes	093	Red Feather Mountain Library	112,854,554	4.750	536,059	-	-	-	-	-	-	-	-	-	-	-	4.750	536,059
		<b>Sub-Total</b>			<b>20,448,160</b>		<b>-18,383</b>		<b>0</b>		<b>0</b>		<b>138,372</b>	<b>0</b>		<b>0</b>		<b>20,568,149</b>

## Metropolitan Districts

Rec'd	DistID	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	Other Revenue	Cap Exp Levy	Cap Exp Revenue	Tot Levy	Tot Revenue
Yes	390	AIRPARK NORTH METROPOLITAN DISTRICT NO. 1	94	10.927	1	-	-	-	-	27.430	3	-	-	-	-	-	38.357	4
Yes	391	AIRPARK NORTH METROPOLITAN DISTRICT NO. 2	5,770	-	-	-	-	-	-	37.591	217	-	-	-	-	-	37.591	217
Yes	392	AIRPARK NORTH METROPOLITAN DISTRICT NO. 3	2,918,272	-	-	-	-	-	-	37.591	109,701	-	-	-	-	-	37.591	109,701
Yes	393	AIRPARK NORTH METROPOLITAN DISTRICT NO. 4	1,542,890	-	-	-	-	-	-	37.591	57,999	-	-	-	-	-	37.591	57,999
Yes	356	BERTHOUD 160 METRO DISTRICT	16,323	16.744	273	-	-	-	-	-	-	-	-	-	-	-	16.744	273
Yes	333	Berthoud-Heritage Metro Dist No.12	159,542	16.111	2,570	-	-	-	-	53.703	8,568	-	-	-	-	-	69.814	11,138
Yes	331	BERTHOUD-HERITAGE METRO DISTRICT NO. 10	6,680,753	16.185	108,128	-	53.952	360,440	-	-	-	-	-	-	-	-	70.137	468,568
Yes	332	BERTHOUD-HERITAGE METRO DISTRICT NO. 11	893,618	16.111	14,397	-	-	-	-	53.703	47,990	-	-	-	-	-	69.814	62,387
Yes	334	BERTHOUD-HERITAGE METRO DISTRICT NO. 13	284,639	16.370	4,660	-	-	-	-	54.567	15,532	-	-	-	-	-	70.937	20,191
Yes	335	BERTHOUD-HERITAGE METRO DISTRICT NO. 14	260,806	16.111	4,202	-	-	-	-	53.703	14,006	-	-	-	-	-	69.814	18,208
Yes	336	BERTHOUD-HERITAGE METRO DISTRICT NO. 15	403,568	16.111	6,502	-	-	-	-	53.703	21,673	-	-	-	-	-	69.814	28,175

Rec'd	DistID	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	Other	Other Revenue	Cap Exp Levy	Cap Exp Revenue	Tot Levy	Tot Revenue
Yes	337	BERTHOUD-HERITAGE METRO DISTRICT NO. 16	162,362	16.111	2,616	-	-	-	-	53.703	8,719	-	-	-	-	-	-	69.814	11,335
Yes	338	BERTHOUD-HERITAGE METRO DISTRICT NO. 17	241,236	18.954	4,572	-	-	63.182	15,242	-	-	-	-	-	-	-	-	82.136	19,814
Yes	193	Berthoud-Heritage Metropolitan District No. 1	532,171	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	194	Berthoud-Heritage Metropolitan District No. 2	24,203,143	16.762	405,693	-	-	-	-	62.418	1,510,712	-	-	-	-	-	-	79.180	1,916,405
Yes	195	Berthoud-Heritage Metropolitan District No. 3	13,497	16.111	217	-	-	-	-	53.703	725	-	-	-	-	-	-	69.814	942
Yes	196	Berthoud-Heritage Metropolitan District No. 4	12,875,809	18.840	242,580	-	-	-	-	43.961	566,033	-	-	-	-	-	-	62.801	808,614
Yes	197	Berthoud-Heritage Metropolitan District No. 5	56,888	16.111	917	-	-	-	-	53.703	3,055	-	-	-	-	-	-	69.814	3,972
Yes	198	Berthoud-Heritage Metropolitan District No. 6	2,933,521	19.084	55,983	-	-	-	-	63.614	186,613	-	-	-	-	-	-	82.698	242,596
Yes	199	Berthoud-Heritage Metropolitan District No. 7	6,671,991	-	-	-	-	-	-	21.481	143,321	-	-	-	-	-	-	21.481	143,321
Yes	200	Berthoud-Heritage Metropolitan District No. 8	7,087,647	14.984	106,201	-	-	-	-	58.275	413,033	-	-	-	-	-	-	73.259	519,234
Yes	201	Berthoud-Heritage Metropolitan District No. 9	321,359	-	-	-	-	-	-	53.703	17,258	-	-	-	-	-	-	53.703	17,258
Yes	246	Brands East Metropolitan District NO. 1	135	39.000	5	-	-	-	-	-	-	-	-	-	-	-	-	39.000	5
Yes	247	Brands East Metropolitan District NO. 2	1,623,732	-	-	-	-	-	-	41.888	68,015	-	-	-	-	-	-	41.888	68,015
Yes	248	Brands East Metropolitan District NO. 3	12,524,811	-	-	-	-	-	-	49.372	618,375	-	-	-	-	-	-	49.372	618,375
Yes	249	Brands East Metropolitan District NO. 4	6,795,128	-	-	-	-	32.222	218,953	-	-	-	-	-	-	-	-	32.222	218,953
Yes	242	Brands Metropolitan District NO 1	40,942	39.153	1,603	-	-	-	-	-	-	-	-	-	-	-	-	39.153	1,603
Yes	243	Brands Metropolitan District NO 2	4,796,814	-	-	-	-	41.888	200,929	-	-	-	-	-	-	-	-	41.888	200,929

Rec'd	DistID	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	Other	Other Revenue	Cap Exp Levy	Cap Exp Revenue	Tot Levy	Tot Revenue
Yes	244	Brands Metropolitan District NO 3	311,175	-		-		-		41.888	13,034	-		-		-		41.888	13,034
Yes	245	Brands Metropolitan District NO 4	40,446	39.002	1,577	-		-		-		-		-		-		39.002	1,577
Yes	278	Brands West Metro District No. 1	10	39,000	0	-		-		-		-		-		-		39,000	0
Yes	279	Brands West Metro District No. 2	5,253,777	41.888	220,070	-		-		-		-		-		-		41.888	220,070
Yes	280	Brands West Metro District No. 3	3,257,357	31.297	101,946	-		-		-		-		-		-		31.297	101,946
Yes	281	Brands West Metro District No. 4	5,872,759	21.481	126,153	-		-		-		-		-		-		21.481	126,153
Yes	187	Cascade Ridge Metropolitan District	7,630,515	0.833	6,356	-		57,519	438,900	5.974	45,585	-		-		-		64.326	490,841
Yes	416	CEN 2 AVENIDA BOND	2,930,850	-		-		53.355	156,376	-		-		-		-		53.355	156,376
Yes	417	Cen 2 Hunt MW Bond	1,447,364	-		-		53.422	77,321	-		-		-		-		53.422	77,321
Yes	418	CEN 2 KINSTON BOND	3,048,421	-		-		51.160	155,957	-		-		-		-		51.160	155,957
Yes	381	Cen 2 RW Flats Bond	8,260,564	-		-		49.609	409,798	-		-		-		-		49.609	409,798
Yes	380	Cen 2 Savanna Fourth Bond	1,373,577	-		-		49.816	68,426	-		-		-		-		49.816	68,426
Yes	180	Centerra Metropolitan District No. 2 Bond	4,969,161	-		-		12.933	64,266	-		-		-		-		12.933	64,266
Yes	330	CENTERRA 2 FLATS	756,235	-		-		31.883	24,111	-		-		-		-		31.883	24,111
Yes	135	Centerra Metropolitan District No. 1	5,537,025	-		-		-		-		-		-		-		-	0
Yes	136	Centerra Metropolitan District No. 2	137,010,999	-		-		47,000	6,439,517	17,000	2,329,187	-		-		-		64,000	8,768,704
Yes	207	Centerra Metropolitan District No. 2 Res Debt	5,536,056	-		-		25,287	139,990	-		-		-		-		25,287	139,990
Yes	137	Centerra Metropolitan District No. 3	13,622,181	-		-		6.155	83,845	-		-		-		-		6.155	83,845
Yes	138	Centerra Metropolitan District No. 4	137,010,999	-		-		-		-		-		-		-		-	0
Yes	145	Centerra Metropolitan District No. 5	41,047,455	-		-		16.111	661,316	-		-		-		-		16.111	661,316

Rec'd	DistID	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	Other Revenue	Cap Exp Levy	Cap Exp Revenue	Tot Levy	Tot Revenue
Yes	422	CENTERRA SOUTH METROPOLITAN DISTRICT NO. 1	60,215	15.000	903	-		55.000	3,312	-		-		-			70.000	4,215
Yes	423	CENTERRA SOUTH METROPOLITAN DISTRICT NO. 2	10,340	10.000	103	-		50.000	517	-		-		-			60.000	620
Yes	424	CENTERRA SOUTH METROPOLITAN DISTRICT NO. 3	7,511	10.000	75	-		-		-		-		-			10.000	75
Yes	155	Deer Meadows Metropolitan District	4,309,389	12.582	54,221	-		62.911	271,108	-		-		-			75.493	325,329
Yes	339	EAGLE BROOK MEADOWS METRO DISTRICT NO. 1	215	9.767	2	-		-		-		-		-			9.767	2
Yes	340	EAGLE BROOK MEADOWS METRO DISTRICT NO. 2	11,575,321	18.553	214,757	-		63.018	729,454	-		-		-			81.571	944,211
Yes	341	EAGLE BROOK MEADOWS METRO DISTRICT NO. 3	2,372,384	15.810	37,507	-		54.684	129,731	-		-		-			70.494	167,239
Yes	258	East Fossil Creek Ranch Metropolitan Dist NO. 2	6,978,683	5.872	40,979	-		39.927	278,638	-		-		-			45.799	319,617
Yes	234	Encore On 34 Metropolitan District NO.1	90	-		-		-		-		-		-			-	0
Yes	235	Encore On 34 Metropolitan District NO.2	3,125,951	50.000	156,298	-		-		-		-		-			50.000	156,298
Yes	236	Encore On 34 Metropolitan District NO.3	20,199	33.000	667	-		-		-		-		-			33.000	667
Yes	398	FISHER FARM METROPOLITAN DISTRICT NO. 1	553	10.739	6	-		-		42.959	24	-		-			53.698	30
Yes	399	FISHER FARM METROPOLITAN DISTRICT NO. 2	12,908	10.740	139	-		-		42.962	555	-		-			53.702	693
Yes	400	FISHER FARM METROPOLITAN DISTRICT NO. 3	37,376	10.740	401	-		-		42.963	1,606	-		-			53.703	2,007
Yes	401	FISHER FARM METROPOLITAN DISTRICT NO. 4	11,363	10.740	122	-		-		42.962	488	-		-			53.702	610
Yes	225	Foothills Metropolitan District	30,542,643	16.811	513,452	-		56.039	1,711,579	-		1.097	33,505	-			73.947	2,258,537
Yes	269	Foundry Loveland Metropolitan District	7,810,760	21.014	164,135	-		5.677	44,342	28.386	221,716	-		-			55.077	430,193

Rec'd	DistID	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	Other	Other Revenue	Cap Exp Levy	Cap Exp Revenue	Tot Levy	Tot Revenue
Yes	309	Gateway at Prospect Metro District No. 7	178	-		-		-		-		-		-		-		-	0
Yes	156	Grove Metropolitan District No. 1	38	-		-		-		-		-		-		-		-	0
Yes	157	Grove Metropolitan District No. 2	474,079	-		-		-		-		-		-		-		-	0
Yes	158	Grove Metropolitan District No. 3	6,976	-		-		-		-		-		-		-		-	0
Yes	263	Hammond Farm Metropolitan District NO. 1	135	-		-		-		-		-		-		-		-	0
Yes	264	Hammond Farm Metropolitan District NO. 2	9,842,121	19.073	187,719	-		63.579	625,752	-		-		-		-		82.652	813,471
Yes	265	Hammond Farm Metropolitan District NO. 3	16,035	16.111	258	-		-		53.703	861	-		-		-		69.814	1,119
Yes	266	Hammond Farm Metropolitan District NO. 4	2,964,847	17.295	51,277	-		-		57.653	170,932	-		-		-		74.948	222,209
Yes	205	Harmony Technology Park Metro District	41,511,209	1.097	45,538	-		14.500	601,913	-		-		-		-		15.597	647,450
Yes	252	Heritage Ridge Metropolitan District	16,478,442	15.000	247,177	-		63.280	1,042,756	-		-		-		-		78.280	1,289,932
Yes	154	Highpointe Vista Metropolitan District No. 2	21,628,180	26.500	573,147	-		13.755	297,496	-		-		-		-		40.255	870,642
Yes	327	I-25/Prospect Interchange Metro District	2,048,785	-		-		-		7.500	15,366	-		-		-		7.500	15,366
Yes	169	Johnstown North Metropolitan District No. 1	27	-		-		-		-		-		-		-		-	0
Yes	170	Johnstown North Metropolitan District No. 2	29,471,808	-		-		18.259	538,126	8.592	253,222	-		-		-		26.851	791,348
Yes	171	Johnstown North Metropolitan District No. 3	14,870	-		-		18.257	271	8.591	128	-		-		-		26.848	399
Yes	256	Johnstown Plaza Metropolitan District No. 2	27,722,068	9.488	263,027	-0.044	-1,220	16.110	446,603	-		-		-		-		25.554	708,410
Yes	405	JPMD SPECIAL REVENUE OR GO BONDS	4,857,559	5.607	27,236	-		-		-		-		-		-		5.607	27,236

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Yes	404	JPMD/TCMD2 2016 LTD TAX GO BONDS	4,857,559	12.649	61,443	-	-	-	-	-	-	-	-	-	-	-	12.649	61,443
Yes	370	KINSTON METRO DISTRICT NO. 1	14	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	379	KINSTON METRO DISTRICT NO. 10	3,097,521	-	-	-	-	16.792	52,014	16.792	52,014	-	-	-	-	-	33.584	104,027
Yes	371	KINSTON METRO DISTRICT NO. 2	12,520,819	-	-	-	-	69.974	876,132	16.929	211,965	-	-	-	-	-	86.903	1,088,097
Yes	372	KINSTON METRO DISTRICT NO. 3	3,444	-	-	-	-	66.406	229	16.066	55	-	-	-	-	-	82.472	284
Yes	373	KINSTON METRO DISTRICT NO. 4	1,427	-	-	-	-	66.275	95	16.034	23	-	-	-	-	-	82.309	117
Yes	374	KINSTON METRO DISTRICT NO. 5	998,044	-	-	-	-	70.780	70,642	17.124	17,091	-	-	-	-	-	87.904	87,732
Yes	375	KINSTON METRO DISTRICT NO. 6	14	-	-	-	-	-	-	25.892	0	-	-	-	-	-	25.892	0
Yes	376	KINSTON METRO DISTRICT NO. 7	14	-	-	-	-	-	-	25.892	0	-	-	-	-	-	25.892	0
Yes	377	KINSTON METRO DISTRICT NO. 8	14	-	-	-	-	-	-	25.892	0	-	-	-	-	-	25.892	0
Yes	378	KINSTON METRO DISTRICT NO. 9	60,692	-	-	-	-	-	-	25.013	1,518	-	-	-	-	-	25.013	1,518
Yes	407	LADERA METROPOLITAN DISTRICT NO. 1	30	40.000	1	-	-	-	-	-	-	-	-	-	-	-	40.000	1
Yes	408	LADERA METROPOLITAN DISTRICT NO. 2	60	40.000	2	-	-	-	-	-	-	-	-	-	-	-	40.000	2
Yes	203	Lakeview Metropolitan District	941,896	32.739	30,837	-	-	-	-	-	-	-	-	-	-	-	32.739	30,837
Yes	259	Lee Farm Metropolitan District NO. 1	10	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	260	Lee Farm Metropolitan District NO. 2	349,319	10.000	3,493	-	-	-	-	-	-	-	-	-	-	-	10.000	3,493
Yes	261	Lee Farm Metropolitan District NO. 3	307,450	10.000	3,075	-	-	-	-	-	-	-	-	-	-	-	10.000	3,075
Yes	262	Lee Farm Metropolitan District NO. 4	278,583	10.000	2,786	-	-	-	-	-	-	-	-	-	-	-	10.000	2,786
Yes	431	LEGACY PARK METROPOLITAN DISTRICT NO. 1	24	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0

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Yes	432	LEGACY PARK METROPOLITAN DISTRICT NO. 2	24	-		-		-		-		-		-		-		-	0
Yes	433	LEGACY PARK METROPOLITAN DISTRICT NO. 3	24	-		-		-		-		-		-		-		-	0
Yes	434	LEGACY PARK METROPOLITAN DISTRICT NO. 4	22	-		-		-		-		-		-		-		-	0
Yes	435	LEGACY PARK METROPOLITAN DISTRICT NO. 5	22	-		-		-		-		-		-		-		-	0
Yes	141	Loveland Midtown Metropolitan District	6,374,348	27.972	178,303	-		22.886	145,883	-		-		-		-		50.858	324,187
Yes	358	MONTAVA METRO DISTRICT NO. 1	2,017	-		-		-		-		-		-		-		-	0
Yes	359	MONTAVA METRO DISTRICT NO. 2	2,017	-		-		-		-		-		-		-		-	0
Yes	360	MONTAVA METRO DISTRICT NO. 3	2,017	-		-		-		-		-		-		-		-	0
Yes	361	MONTAVA METRO DISTRICT NO. 4	2,017	-		-		-		-		-		-		-		-	0
Yes	362	MONTAVA METRO DISTRICT NO. 5	2,017	-		-		-		-		-		-		-		-	0
Yes	363	MONTAVA METRO DISTRICT NO. 6	2,017	-		-		-		-		-		-		-		-	0
Yes	364	MONTAVA METRO DISTRICT NO. 7	2,017	-		-		-		-		-		-		-		-	0
Yes	277	Mulberry Frontage Metro District	8,027	-		-		-		-		-		-		-		-	0
Yes	409	MULBERRY METROPOLITAN DISTRICT NO. 1	34,193	53.703	1,836	-		-		-		-		-		-		53.703	1,836
Yes	410	MULBERRY METROPOLITAN DISTRICT NO. 2	459,714	5.370	2,469	-		48.332	22,219	-		-		-		-		53.702	24,688
Yes	411	MULBERRY METROPOLITAN DISTRICT NO. 3	6,700,236	5.434	36,409	-		48.908	327,695	-		-		-		-		54.342	364,104
Yes	412	MULBERRY METROPOLITAN DISTRICT NO. 4	139,066	5.369	747	-		48.328	6,721	-		-		-		-		53.697	7,467

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Yes	413	MULBERRY METROPOLITAN DISTRICT NO. 5	1,712	53.273	91	-	-	-	-	-	-	-	-	-	-	-	-	53.273	91
Yes	414	MULBERRY METROPOLITAN DISTRICT NO. 6	214,243	26.851	5,753	-	-	-	-	-	-	-	-	-	-	-	-	26.851	5,753
Yes	365	NORTHFIELD METRO DISTRICT NO. 1	135	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	366	NORTHFIELD METRO DISTRICT NO. 2	8,699,833	11.400	99,178	-	45,600	396,712	-	-	-	-	-	-	-	-	-	57,000	495,890
Yes	367	NORTHFIELD METRO DISTRICT NO. 3	22,335	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	329	PARKSIDE METROPOLITAN DISTRICT	3,640,284	38.938	141,745	-	63,652	231,711	-	-	-	-	-	-	-	-	-	102,590	373,457
Yes	215	Prairiestar Metropolitan District No. 2	20,330,007	14.731	299,481	-	44,324	901,107	-	-	-	-	-	-	-	-	-	59,055	1,200,589
Yes	216	Prairiestar Metropolitan District No. 3	260,366	8.655	2,253	-	35,000	9,113	-	-	-	-	-	-	-	-	-	43,655	11,366
Yes	300	Ptarmigan West Metro District No. 1	10	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	301	Ptarmigan West Metro District No. 2	5,363,475	5.706	30,604	-	46,894	251,515	-	-	-	-	-	-	-	-	-	52,600	282,119
Yes	302	Ptarmigan West Metro District No. 3	3,190,429	12.770	40,742	-	-	-	-	-	-	-	-	-	-	-	-	12,770	40,742
Yes	397	RESERVOIRS EDGE METROPOLITAN DISTRICT	26,574	10.740	285	-	-	-	53,703	1,427	-	-	-	-	-	-	-	64,443	1,713
Yes	287	Ridge at Johnstown Metro District No. 1	135	10.740	1	-	-	-	-	-	-	-	-	-	-	-	-	10,740	1
Yes	288	Ridge at Johnstown Metro District No. 2	416	10.742	4	-	-	-	-	-	-	-	-	-	-	-	-	10,742	4
Yes	289	Ridge at Johnstown Metro District No. 3	9,233,401	11.416	105,409	-	45,664	421,634	-	-	-	-	-	-	-	-	-	57,080	527,043
Yes	290	Ridge at Johnstown Metro District No. 4	956,435	10.740	10,272	-	-	-	-	-	-	-	-	-	-	-	-	10,740	10,272
Yes	291	Ridge at Johnstown Metro District No. 5	509,604	10.740	5,473	-	-	-	-	-	-	-	-	-	-	-	-	10,740	5,473
Yes	293	Ridge at Johnstown Metro District No. 7	3,564,762	11.227	40,022	-	44,911	160,097	-	-	-	-	-	-	-	-	-	56,138	200,119
Yes	294	Ridge at Johnstown Metro District No. 8	5,398,888	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0

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Yes	328	ROSE FARM ACRES METROPOLITAN DISTRICT	4,963,599	17.010	84,431	-9.510	-47,204	58.730	291,512	-	-	-	-	-	-	-	-	66.230	328,739
Yes	324	Rudolph Farms Metro District No. 4	561,128	20.000	11,223	-	-	-	-	50.000	28,056	-	-	-	-	-	-	70.000	39,279
Yes	325	Rudolph Farms Metro District No. 5	630,059	20.000	12,601	-	-	-	-	50.000	31,503	-	-	-	-	-	-	70.000	44,104
Yes	326	Rudolph Farms Metro District No. 6	831,726	20.000	16,635	-	-	50.000	41,586	-	-	-	-	-	-	-	-	70.000	58,221
Yes	162	Serratoga Falls Metropolitan District No. 1	6,857,039	11.668	80,008	-	-	46.674	320,045	-	-	-	-	-	-	-	-	58.342	400,053
Yes	163	Serratoga Falls Metropolitan District No. 2	4,999,803	50.115	250,565	-	-	13.000	64,997	-	-	-	-	-	-	-	-	63.115	315,563
Yes	164	Serratoga Falls Metropolitan District No. 3	11,618,184	11.367	132,064	-	-	50.891	591,261	-	-	-	-	-	-	-	-	62.258	723,325
Yes	165	South Timnath Metropolitan District No. 1	652,997	-	-	-	-	19.104	12,475	-	-	-	-	-	-	-	-	19.104	12,475
Yes	166	South Timnath Metropolitan District No. 2	29,043,558	-	-	-	-	44.576	1,294,646	-	-	-	-	-	-	-	-	44.576	1,294,646
Yes	402	SOUTH VILLAGE METROPOLITAN DISTRICT NO. 1	8,602	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	403	SOUTH VILLAGE METROPOLITAN DISTRICT NO. 2	7,342	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	292	Southridge Metropolitan District	4,596,007	10.785	49,568	-	-	-	-	40.000	183,840	-	-	-	-	-	-	50.785	233,408
Yes	238	Southwest Timnath Metropolitan District NO. 2	4,726,764	-	-	-	-	63.680	301,000	-	-	-	-	-	-	-	-	63.680	301,000
Yes	237	Southwest Timnath Metropolitan District NO.1	1,855	-	-	-	-	63.680	118	-	-	-	-	-	-	-	-	63.680	118
Yes	239	Southwest Timnath Metropolitan District NO.3	2,227,258	-	-	-	-	63.680	141,832	-	-	-	-	-	-	-	-	63.680	141,832
Yes	240	Southwest Timnath Metropolitan District NO.4	3,709,067	-	-	-	-	63.680	236,193	-	-	-	-	-	-	-	-	63.680	236,193

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Yes	181	Sundance At Daubert Farm Metropolitan District	18,943	-		-		-		-		-		-		-		-	0
Yes	320	SW Prospect I25 Metro District No. 7	315	-		-		-		-		-		-		-		-	0
Yes	425	TAFT RIDGE METROPOLITAN DISTRICT NO. 1	3,926	-		-		-		-		-		-		-		-	0
Yes	426	TAFT RIDGE METROPOLITAN DISTRICT NO. 2	1,031	-		-		-		-		-		-		-		-	0
Yes	427	TAFT RIDGE METROPOLITAN DISTRICT NO. 3	2,681	-		-		-		-		-		-		-		-	0
Yes	428	TAFT RIDGE METROPOLITAN DISTRICT NO. 4	130	-		-		-		-		-		-		-		-	0
Yes	182	The Lakes At Centerra Metropolitan District No. 1	270	-		-		-		-		-		-		-		-	0
Yes	183	The Lakes At Centerra Metropolitan District No. 2	18,051,156	-		-		70.569	1,273,852	18.473	333,459	-		-		-		89.042	1,607,311
Yes	184	The Lakes At Centerra Metropolitan District No. 3	20,743,065	-		-		70.346	1,459,192	18.415	381,984	-		-		-		88.761	1,841,175
Yes	125	Thompson Crossing Metropolitan District No. 2	117,959,378	7.205	849,897	-		10.202	1,203,422	-		-		-		-		17.407	2,053,319
Yes	268	Thompson Crossing Metropolitan District NO. 2 Bond	32,579,627	-		-		3.039	99,009	-		-		-		-		3.039	99,009
Yes	126	Thompson Crossing Metropolitan District No. 3	1,161	90.518	105	-		-		-		-		-		-		90.518	105
Yes	150	Thompson Crossing Metropolitan District No. 4	37,339,770	33.700	1,258,350	-		62.262	2,324,849	-		-		-		-		95.962	3,583,199
Yes	151	Thompson Crossing Metropolitan District No. 5	1,622,969	31.700	51,448	-		47.796	77,571	-		-		-		-		79.496	129,020
Yes	152	Thompson Crossing Metropolitan District No. 6	6,547,191	35.700	233,735	-		35.957	235,417	-		-		-		-		71.657	469,152

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Yes	159	Timnath Lakes Metropolitan District No. 1	6,924,948	-		-		57.118	395,539	-		-		-		-		57.118	395,539
Yes	160	Timnath Lakes Metropolitan District No. 2	3,402,662	26.851	91,365	-		-		-		-		-		-		26.851	91,365
Yes	161	Timnath Lakes Metropolitan District No. 3	16,168,913	6.228	100,700	-		49.777	804,840	-		-		-		-		56.005	905,540
Yes	382	TIMNATH LAKES METROPOLITAN DISTRICT NO. 4	2,322	53.522	124	-		-		-		-		-		-		53.522	124
Yes	383	TIMNATH LAKES METROPOLITAN DISTRICT NO. 5	545	13.356	7	-		-		-		-		-		-		13.356	7
Yes	384	TIMNATH LAKES METROPOLITAN DISTRICT NO. 6	245	-		-		-		-		-		-		-		-	0
Yes	176	Timnath Ranch Metropolitan District No. 1	11,807,178	5.118	60,429	-		39.983	472,086	-		-		-		-		45.101	532,516
Yes	177	Timnath Ranch Metropolitan District No. 2	24,924,426	-		-		44.392	1,106,445	12.683	316,116	-		-		-		57.075	1,422,562
Yes	178	Timnath Ranch Metropolitan District No. 3	4,573,126	-		-		26.851	122,793	9.359	42,800	-		-		-		36.210	165,593
Yes	179	Timnath Ranch Metropolitan District No. 4	6,225,914	-		-12.730	-79,256	26.851	167,172	10.740	66,866	-		-		-		24.861	154,782
Yes	295	Trailside Metro District No. 1	345	-		-		-		-		-		-		-		-	0
Yes	296	Trailside Metro District No. 2	7,953,215	-		-		45.833	364,520	11.458	91,128	-		-		-		57.291	455,648
Yes	297	Trailside Metro District No. 3	7,054,030	-		-		46.025	324,662	11.506	81,164	-		-		-		57.531	405,825
Yes	298	Trailside Metro District No. 4	6,097,100	-		-		45.845	279,522	11.461	69,879	-		-		-		57.306	349,400
Yes	299	Trailside Metro District No. 5	3,065	-		-		16.037	49	2.222	7	-		-		-		18.259	56
Yes	419	TRAILSIDE METROPOLITAN DISTRICT NO. 6	3,628,298	-		-		43.134	156,503	1.513	5,490	-		-		-		44.647	161,993
Yes	127	Van De Water Metropolitan District No. 1	19	-		-		-		-		-		-		-		-	0

Rec'd	DistID	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	Other	Other Revenue	Cap Exp Levy	Cap Exp Revenue	Tot Levy	Tot Revenue
Yes	128	Van De Water Metropolitan District No. 2	33,547,001	-		-		14.753	494,919	21.666	726,829	-	-			-		36.419	1,221,748
Yes	129	Van De Water Metropolitan District No. 3	12,139,301	-		-		14.753	179,091	16.111	195,576	-	-			-		30.864	374,667
Yes	188	Waterfall Metropolitan District No. 1	8,858,975	9.666	85,631	-0.050	-443	38.666	342,541	-		-	-			-		48.282	427,729
Yes	139	Waterfront Metropolitan District	11,508,193	2.420	27,850	-		-		24.342	280,132	-	-			-		26.762	307,982
Yes	342	WATERS EDGE METRO DISTRICT NO. 1	14	50.000	1	-		-		-		-	-			-		50.000	1
Yes	343	WATERS EDGE METRO DISTRICT NO. 2	13,248,275	6.171	81,755	-		44.284	586,687	-		-	-			-		50.455	668,442
Yes	353	WEST BOYD METRO DISTRICT NO. 1	41	-		-		-		-		-	-			-		-	0
Yes	354	WEST BOYD METRO DISTRICT NO. 2	44,010	-		-		-		28.127	1,238	-	-			-		28.127	1,238
Yes	355	WEST BOYD METRO DISTRICT NO. 3	12,515	-		-		-		26.816	336	-	-			-		26.816	336
Yes	436	WILDWING METROPOLITAN DISTRICT	24,027,238	24.053	577,927	-		39.244	942,925	-		-	-			-		63.297	1,520,852
Yes	285	Windsor Highlands Metro District No. 10	350,636	49.670	17,416	-		-		-		-	-			-		49.670	17,416
Yes	286	Windsor Highlands Metro District No. 11	206,328	-		-		-		-		-	-			-		-	0
Yes	282	Windsor Highlands Metro District No. 7	3,569,001	6.368	22,727	-		43.302	154,545	-		-	-			-		49.670	177,272
Yes	283	Windsor Highlands Metro District No. 8	3,374,325	6.368	21,488	-		43.302	146,115	-		-	-			-		49.670	167,603
Yes	284	Windsor Highlands Metro District No. 9	22,412	49.670	1,113	-		-		-		-	-			-		49.670	1,113
Yes	130	Windsor Highlands Metropolitan District No. 1	8,442,223	23.331	196,966	-		14.877	125,595	-		-	-			-		38.208	322,560
Yes	131	Windsor Highlands Metropolitan District No. 2	9,614,089	26.720	256,888	-		17.856	171,669	-		-	-			-		44.576	428,558
Yes	132	Windsor Highlands Metropolitan District No. 3	9,888,695	26.779	264,809	-		17.797	175,989	-		-	-			-		44.576	440,798

Rec'd	DistID	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	Other Revenue	Other Revenue	Cap Exp Levy	Cap Exp Revenue	Tot Levy	Tot Revenue
Yes	133	Windsor Highlands Metropolitan District No. 4	14,145,036	26.748	378,351	-	-	17.828	252,178	-	-	-	-	-	-	-	-	44.576	630,529
Yes	134	Windsor Highlands Metropolitan District No. 5	245	44.576	11	-	-	-	-	-	-	-	-	-	-	-	-	44.576	11
Yes	202	Windsor Highlands Metropolitan District No. 6	11,415,832	5.000	57,079	-	-	34.000	388,138	-	-	-	-	-	-	-	-	39.000	445,217
<b>Sub-Total</b>					<b>10,372,354</b>		<b>-128,122</b>		<b>38,234,001</b>		<b>9,984,747</b>		<b>33,505</b>		<b>0</b>		<b>0</b>		<b>58,496,485</b>

## Pest Districts

Rec'd	DistID	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	Other Revenue	Other Revenue	Cap Exp Levy	Cap Exp Revenue	Tot Levy	Tot Revenue
Yes	064	Larimer County Pest Control	8,216,102,889	0.142	1,166,687	-	-	-	-	-	-	-	-	-	-	-	-	0.142	1,166,687
<b>Sub-Total</b>					<b>1,166,687</b>		<b>0</b>		<b>0</b>		<b>0</b>		<b>0</b>		<b>0</b>		<b>0</b>		<b>1,166,687</b>

## Recreation & Conservation Districts

Rec'd	DistID	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	Other Revenue	Other Revenue	Cap Exp Levy	Cap Exp Revenue	Tot Levy	Tot Revenue
Yes	369	ESTES VALLEY REC & PARK DIST COMMUNITY CENTER BOND	1,821,277	-	-	-	-	2.273	4,140	-	-	-	-	-	-	-	-	2.273	4,140
Yes	091	Estes Valley Recreation And Park	584,183,621	3.305	1,930,727	-0.435	-254,120	2.273	1,327,849	-	-	0.055	32,130	-	-	-	-	5.198	3,036,586
Yes	241	Longmont Conservation District	2,420,886	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	168	Thompson Rivers Park And Recreation District	15,311,720	3.594	55,030	-	-	-	-	-	-	-	-	-	-	-	-	3.594	55,030
<b>Sub-Total</b>					<b>1,985,757</b>		<b>-254,120</b>		<b>1,331,989</b>		<b>0</b>		<b>32,130</b>		<b>0</b>		<b>0</b>		<b>3,095,757</b>

# Sanitation Districts

Rec'd	DistID	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	Other Revenue	Cap Exp Levy	Cap Exp Revenue	Tot Levy	Tot Revenue
Yes	095	Boxelder Sanitation District	528,693,180	-		-		-		-		-		-	-		-	0
Yes	096	Cherry Hills Sanitation District	86,396,472	-		-		-		-		-		-	-		-	0
Yes	097	Estes Park Sanitation District	166,455,610	-		-		-		-		-		-	-		-	0
Yes	103	South Fort Collins Sanitation District	1,566,324,419	0.466	729,907	-		-		-		-		-	-		0.466	729,907
Yes	105	Upper Thompson Sanitation District	319,204,720	-		-		-		-		-		-	-		-	0
<b>Sub-Total</b>					<b>729,907</b>		<b>0</b>		<b>0</b>		<b>0</b>		<b>0</b>		<b>0</b>		<b>0</b>	<b>729,907</b>

# School Districts

Rec'd	DistID	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	Other Revenue	Cap Exp Levy	Cap Exp Revenue	Tot Levy	Tot Revenue
Yes	016	Estes Park School District	632,087,276	25.714	16,253,492	-		2.495	1,577,058	-		0.357	225,655	-	-		28.566	18,056,205
Yes	021	Johnstown - Milliken RE5-J School District	1,853,037	30.515	56,545	-3.586	-6,645	9.312	17,255	-		0.002	4	-	-		36.243	67,160
Yes	006	Poudre R-1 School District	5,957,225,203	38.667	230,348,027	-		6.118	36,446,304	-		0.378	2,251,831	-	8.927	53,180,149	54.090	322,226,311
Yes	001	St. Vrain Valley RE1-J School District	23,403,027	40.590	949,929	-		16.728	391,486	-		0.399	9,338	-	-		57.717	1,350,753
Yes	011	Thompson R2-J School District	3,830,196,687	38.422	147,163,817	-		6.075	23,268,445	-		0.339	1,298,437	-	-		44.836	171,730,699
<b>Sub-Total</b>					<b>394,771,811</b>		<b>-6,645</b>		<b>61,700,548</b>		<b>0</b>		<b>3,785,264</b>		<b>0</b>		<b>53,180,149</b>	<b>513,431,127</b>

# Urban Renewal Authority Districts

Rec'd	DistID	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	Other	Other Revenue	Cap Exp Levy	Cap Exp Revenue	Tot Levy	Tot Revenue
Yes	368	COLLEGE AND DRAKE URBAN RENEWAL PLAN	8,014,412	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	226	Midtown URA Foothills Mall	30,551,335	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	218	Midtown URA Prospect South	26,183,776	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	068	North College Avenue Urban Renewal Authority	92,839,102	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
<b>Sub-Total</b>					<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

# Water Districts

Rec'd	DistID	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	Other	Other Revenue	Cap Exp Levy	Cap Exp Revenue	Tot Levy	Tot Revenue
Yes	110	East Larimer County Water District	836,532,839	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	111	Fort Collins - Loveland Water District	1,607,599,587	1.350	2,170,259	-	-	-	-	-	-	-	-	-	-	-	-	1.350	2,170,259
Yes	114	Little Thompson Water District	896,678,043	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	115	North Carter Lake Water District	7,768,268	5.400	41,949	-	-	-	-	-	-	-	-	-	-	-	-	5.400	41,949
Yes	116	North Weld County Water District	38,795,283	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	117	Northern Colorado Water Cons. District	9,328,408,125	-	-	-	-	-	-	-	-	-	-	-	-	1,000	9,328,408	1,000	9,328,408
Yes	118	Pinewood Springs Water District	13,626,274	-	-	-	-	-	-	-	-	-	-	-	-	14,147	192,771	14,147	192,771
Yes	119	Spring Canyon Water and Sanitation District	27,104,309	3.019	81,828	-	-	-	-	-	-	-	-	-	-	-	-	3.019	81,828
Yes	120	St. Vrain & Left Hand Water Cons District	6,936,007	1.406	9,752	-	-	-	-	-	-	-	-	-	-	-	-	1.406	9,752
<b>Sub-Total</b>					<b>2,303,788</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9,521,179</b>	<b>11,824,967</b>		

# Tax Increment Financing Breakdowns

## Timnath Urban Renewal Authority - Tax Increment Financing Breakdown

DistID	Name	Total Assessed Value	Total Mill	Timnath Urban Renewal Authority Valuation	Revenue Attributable to TIF
095	Boxelder Sanitation District	528,693,180	-	2,805,885	0
111	Fort Collins - Loveland Water District	1,607,599,587	1.350	166,782,913	225,157
054	Health District Of Northern Larimer Co.	5,592,331,835	2.183	166,974,020	364,504
028	Larimer County	9,748,625,391	22.496	166,974,020	3,756,248
064	Larimer County Pest Control	8,216,102,889	0.142	164,405,446	23,346
117	Northern Colorado Water Cons. District	9,328,408,125	1.000	166,974,020	166,974
006	Poudre R-1 School District	5,957,225,203	54.090	166,974,020	9,031,625
112	Poudre River Public Library District	5,371,719,276	3.020	166,974,020	504,262
044	Poudre Valley Fire Protection District	1,111,155,124	11.607	166,090,033	1,927,807
103	South Fort Collins Sanitation District	1,566,324,419	0.466	163,797,224	76,330
165	South Timnath Metropolitan District No. 1	652,997	19.104	634,166	12,115
166	South Timnath Metropolitan District No. 2	29,043,558	44.576	28,213,227	1,257,633
159	Timnath Lakes Metropolitan District No. 1	6,924,948	57.118	6,716,165	383,614
160	Timnath Lakes Metropolitan District No. 2	3,402,662	26.851	3,362,252	90,280
161	Timnath Lakes Metropolitan District No. 3	16,168,913	56.005	7,980,744	446,962
382	TIMNATH LAKES METROPOLITAN DISTRICT NO. 4	2,322	53.522	2,304	123
383	TIMNATH LAKES METROPOLITAN DISTRICT NO. 5	545	13.356	134	2
384	TIMNATH LAKES METROPOLITAN DISTRICT NO. 6	245	-	134	0

DistID	Name	Total Assessed Value	Total Mill	Timnath Urban Renewal Authority Valuation	Revenue Attributable to TIF
176	Timnath Ranch Metropolitan District No. 1	11,807,178	45.101	11,585,067	522,498
177	Timnath Ranch Metropolitan District No. 2	24,924,426	57.075	24,145,367	1,378,097
178	Timnath Ranch Metropolitan District No. 3	4,573,126	36.210	4,514,510	163,470
179	Timnath Ranch Metropolitan District No. 4	6,225,914	24.861	6,154,785	153,014
056	Timnath Urban Renewal Authority	170,633,919	-	166,974,020	0
034	Town of Timnath	282,648,361	6.688	166,974,020	1,116,722
350	TOWN OF TIMNATH TIMNATH LANDING GID	26,794,686	15.000	18,319,082	274,786
047	Windsor - Severance Fire Protection District	295,008,488	8.535	883,987	7,545

## Block 41- Finleys Add Urban Renewal Plan - Tax Increment Financing Breakdown

DistID	Name	Total Assessed Value	Total Mill	Block 41- Finleys Add Urban Renewal Plan Valuation	Revenue Attributable to TIF
057	Blk 41 - Finleys Add URP	7,176,880	-	6,875,818	0
033	City of Loveland	2,142,407,023	9.564	6,875,818	65,760
421	Historic Loveland Business Improvement District	52,692,996	5.000	2,012,664	10,063
028	Larimer County	9,748,625,391	22.496	6,875,818	154,678
064	Larimer County Pest Control	8,216,102,889	0.142	6,772,442	962
083	Loveland General Improvement District 1	44,996,828	2.539	6,019,469	15,283
117	Northern Colorado Water Cons. District	9,328,408,125	1.000	6,875,818	6,876
011	Thompson R2-J School District	3,830,196,687	44.836	6,875,818	308,284
055	Thompson Valley Health Services District	3,570,000,118	1.745	6,875,818	11,998

## Fort Collins Downtown Development Authority - Tax Increment Financing Breakdown

DistID	Name	Total Assessed Value	Total Mill	Fort Collins Downtown Development Authority Valuation	Revenue Attributable to TIF
095	Boxelder Sanitation District	528,693,180	-	4,235,035	0
032	City of Fort Collins	3,908,941,722	9.797	173,814,148	1,702,857
110	East Larimer County Water District	836,532,839	-	15,078,873	0
058	Fort Collins Downtown Dev. Auth	295,469,842	5.000	86,907,074	434,535
059	Fort Collins G.I.D. No. 1	168,564,782	4.924	90,552,041	445,878
054	Health District Of Northern Larimer Co.	5,592,331,835	2.183	86,907,074	189,718
028	Larimer County	9,748,625,391	22.496	86,907,074	1,955,062
064	Larimer County Pest Control	8,216,102,889	0.142	75,507,547	10,722
117	Northern Colorado Water Cons. District	9,328,408,125	1.000	86,907,074	86,907
006	Poudre R-1 School District	5,957,225,203	54.090	86,907,074	4,700,804
112	Poudre River Public Library District	5,371,719,276	3.020	86,907,074	262,459

## North College Avenue Urban Renewal Authority - Tax Increment Financing Breakdown

DistID	Name	Total Assessed Value	Total Mill	North College Avenue Urban Renewal Authority Valuation	Revenue Attributable to TIF
096	Cherry Hills Sanitation District	86,396,472	-	21,621	0
032	City of Fort Collins	3,908,941,722	9.797	53,519,383	524,329
110	East Larimer County Water District	836,532,839	-	12,205,673	0
054	Health District Of Northern Larimer Co.	5,592,331,835	2.183	53,519,383	116,833
028	Larimer County	9,748,625,391	22.496	53,519,383	1,203,972

DistID	Name	Total Assessed Value	Total Mill	North College Avenue Urban Renewal Authority Valuation	Revenue Attributable to TIF
064	Larimer County Pest Control	8,216,102,889	0.142	51,216,333	7,273
068	North College Avenue Urban Renewal Authority	92,839,102	-	53,519,383	0
117	Northern Colorado Water Cons. District	9,328,408,125	1.000	53,519,383	53,519
006	Poudre R-1 School District	5,957,225,203	54.090	53,519,383	2,894,863
112	Poudre River Public Library District	5,371,719,276	3.020	53,519,383	161,629

## US34 / Crossroads Urban Renewal Authority - Tax Increment Financing Breakdown

DistID	Name	Total Assessed Value	Total Mill	US34 / Crossroads Urban Renewal Authority Valuation	Revenue Attributable to TIF
416	CEN 2 AVENIDA BOND	2,930,850	53.355	2,913,303	155,439
417	Cen 2 Hunt MW Bond	1,447,364	53.422	1,437,833	76,812
418	CEN 2 KINSTON BOND	3,048,421	51.160	3,031,950	155,115
381	Cen 2 RW Flats Bond	8,260,564	49.609	8,208,202	407,201
180	Centerra Metropolitan District No. 2 Bond	4,969,161	12.933	2,179,441	28,187
330	CENTERRA 2 FLATS	756,235	31.883	746,529	23,802
135	Centerra Metropolitan District No. 1	5,537,025	-	5,446,437	0
136	Centerra Metropolitan District No. 2	137,010,999	64.000	135,788,121	8,690,440
207	Centerra Metropolitan District No. 2 Res Debt	5,536,056	25.287	5,445,970	137,712
137	Centerra Metropolitan District No. 3	13,622,181	6.155	705,075	4,340
138	Centerra Metropolitan District No. 4	137,010,999	-	135,788,121	0
145	Centerra Metropolitan District No. 5	41,047,455	16.111	40,814,129	657,556

DistID	Name	Total Assessed Value	Total Mill	US34 / Crossroads Urban Renewal Authority Valuation	Revenue Attributable to TIF
033	City of Loveland	2,142,407,023	9.564	204,516,391	1,955,995
379	KINSTON METRO DISTRICT NO. 10	3,097,521	33.584	3,031,950	101,825
371	KINSTON METRO DISTRICT NO. 2	12,520,819	86.903	687,603	59,755
372	KINSTON METRO DISTRICT NO. 3	3,444	82.472	2,197	181
373	KINSTON METRO DISTRICT NO. 4	1,427	82.309	105	9
028	Larimer County	9,748,625,391	22.496	204,516,391	4,600,801
064	Larimer County Pest Control	8,216,102,889	0.142	177,756,830	25,241
114	Little Thompson Water District	896,678,043	-	121,272,694	0
117	Northern Colorado Water Cons. District	9,328,408,125	1.000	204,516,391	204,516
011	Thompson R2-J School District	3,830,196,687	44.836	204,516,391	9,169,697
055	Thompson Valley Health Services District	3,570,000,118	1.745	204,516,391	356,881
094	US 34/Crossroads Corridor Renewal Plan	205,966,245	-	204,516,391	0
128	Van De Water Metropolitan District No. 2	33,547,001	36.419	3,242,536	118,090

## Midtown Urban Renewal Authority South Prospect - Tax Increment Financing Breakdown

DistID	Name	Total Assessed Value	Total Mill	Midtown Urban Renewal Authority South Prospect Valuation	Revenue Attributable to TIF
032	City of Fort Collins	3,908,941,722	9.797	11,789,517	115,502
054	Health District Of Northern Larimer Co.	5,592,331,835	2.183	11,789,517	25,737
028	Larimer County	9,748,625,391	22.496	11,789,517	265,217
064	Larimer County Pest Control	8,216,102,889	0.142	11,186,025	1,588

DistID	Name	Total Assessed Value	Total Mill	Midtown Urban Renewal Authority South Prospect Valuation	Revenue Attributable to TIF
218	Midtown URA Prospect South	26,183,776	-	11,789,517	0
117	Northern Colorado Water Cons. District	9,328,408,125	1.000	11,789,517	11,790
006	Poudre R-1 School District	5,957,225,203	54.090	11,789,517	637,695
112	Poudre River Public Library District	5,371,719,276	3.020	11,789,517	35,604

## Midtown URA Foothills Mall - Tax Increment Financing Breakdown

DistID	Name	Total Assessed Value	Total Mill	Midtown URA Foothills Mall Valuation	Revenue Attributable to TIF
032	City of Fort Collins	3,908,941,722	9.797	19,840,768	194,380
225	Foothills Metropolitan District	30,542,643	73.947	19,840,241	1,467,126
054	Health District Of Northern Larimer Co.	5,592,331,835	2.183	19,840,768	43,312
028	Larimer County	9,748,625,391	22.496	19,840,768	446,338
064	Larimer County Pest Control	8,216,102,889	0.142	18,208,923	2,586
226	Midtown URA Foothills Mall	30,551,335	-	19,840,768	0
117	Northern Colorado Water Cons. District	9,328,408,125	1.000	19,840,768	19,841
006	Poudre R-1 School District	5,957,225,203	54.090	19,840,768	1,073,187
112	Poudre River Public Library District	5,371,719,276	3.020	19,840,768	59,919

## Loveland Downtown Development Authority - Tax Increment Financing Breakdown

DistID	Name	Total Assessed Value	Total Mill	Loveland Downtown Development Authority Valuation	Revenue Attributable to TIF
033	City of Loveland	2,142,407,023	9.564	15,164,765	145,036

DistID	Name	Total Assessed Value	Total Mill	Loveland Downtown Development Authority Valuation	Revenue Attributable to TIF
269	Foundry Loveland Metropolitan District	7,810,760	55.077	1,419,401	78,176
421	Historic Loveland Business Improvement District	52,692,996	5.000	9,148,725	45,744
028	Larimer County	9,748,625,391	22.496	15,164,765	341,147
064	Larimer County Pest Control	8,216,102,889	0.142	14,675,874	2,084
250	Loveland Downtown Dev. Auth	85,576,067	-	15,164,765	0
083	Loveland General Improvement District 1	44,996,828	2.539	6,670,304	16,936
117	Northern Colorado Water Cons. District	9,328,408,125	1.000	15,164,765	15,165
011	Thompson R2-J School District	3,830,196,687	44.836	15,164,765	679,927
055	Thompson Valley Health Services District	3,570,000,118	1.745	15,164,765	26,463

## College and Drake URA - Tax Increment Financing Breakdown

DistID	Name	Total Assessed Value	Total Mill	College and Drake URA Valuation	Revenue Attributable to TIF
032	City of Fort Collins	3,908,941,722	9.797	2,781,042	27,246
368	COLLEGE AND DRAKE URBAN RENEWAL PLAN	8,014,412	-	2,781,042	0
054	Health District Of Northern Larimer Co.	5,592,331,835	2.183	2,781,042	6,071
028	Larimer County	9,748,625,391	22.496	2,781,042	62,562
064	Larimer County Pest Control	8,216,102,889	0.142	2,757,278	392
117	Northern Colorado Water Cons. District	9,328,408,125	1.000	2,781,042	2,781
006	Poudre R-1 School District	5,957,225,203	54.090	2,781,042	150,427
112	Poudre River Public Library District	5,371,719,276	3.020	2,781,042	8,399

DistID	Name	Total Assessed Value	Total Mill	Loveland Downtown Development Authority Valuation	Revenue Attributable to TIF
269	Foundry Loveland Metropolitan District	7,810,760	55.077	1,419,401	78,176
421	Historic Loveland Business Improvement District	52,692,996	5.000	9,148,725	45,744
028	Larimer County	9,748,625,391	22.496	15,164,765	341,147
064	Larimer County Pest Control	8,216,102,889	0.142	14,675,874	2,084
250	Loveland Downtown Dev. Auth	85,576,067	-	15,164,765	0
083	Loveland General Improvement District 1	44,996,828	2.539	6,670,304	16,936
117	Northern Colorado Water Cons. District	9,328,408,125	1.000	15,164,765	15,165
011	Thompson R2-J School District	3,830,196,687	44.836	15,164,765	679,927
055	Thompson Valley Health Services District	3,570,000,118	1.745	15,164,765	26,463

## College and Drake URA - Tax Increment Financing Breakdown

DistID	Name	Total Assessed Value	Total Mill	College and Drake URA Valuation	Revenue Attributable to TIF
032	City of Fort Collins	3,908,941,722	9.797	2,781,042	27,246
368	COLLEGE AND DRAKE URBAN RENEWAL PLAN	8,014,412	-	2,781,042	0
054	Health District Of Northern Larimer Co.	5,592,331,835	2.183	2,781,042	6,071
028	Larimer County	9,748,625,391	22.496	2,781,042	62,562
064	Larimer County Pest Control	8,216,102,889	0.142	2,757,278	392
117	Northern Colorado Water Cons. District	9,328,408,125	1.000	2,781,042	2,781
006	Poudre R-1 School District	5,957,225,203	54.090	2,781,042	150,427
112	Poudre River Public Library District	5,371,719,276	3.020	2,781,042	8,399

\*Centerra South Urban Renewal Plan had no increment value for property tax year 2025 and is not shown in the tables above.