

A d o p t e d

Budget

FOR CALENDAR YEAR 2018
WITH COMPARATIVE FIGURES FOR 2016 & 2017



Board of County Commissioners

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December 20, 2017

Board of County Commissioners
Citizens of Larimer County

SUBJECT: 2017 Revised and 2018 Adopted Larimer County Budgets

Dear Larimer County Commissioners and Citizens:

As specified in policy adopted by the Board of County Commissioners, it is the responsibility of the County Manager to prepare a budget for presentation to the Board, based on the Board's expressed priorities and direction. The 2017 Revised and 2018 Adopted Larimer County Budgets were both prepared in compliance with state statute, generally accepted budgeting principles, funding agency requirements, and the budget priorities and direction of the Board of County Commissioners.

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

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

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

Again this year, the county has separated flood recovery costs from operational budgets. This aids comparison of the cost of government over time. 2018 is expected to be the last annual budget with substantial flood recovery costs.





In addition, the budget includes a group of non-operational governmental accounts that are necessary to track various financial activities of county government such as transfers between funds, reserve funds for self-insurance needs, and taxes collected and distributed to other entities.

2018 Budget Process and Guidelines

The county's budgeting process begins in the summer each year. The commissioners receive information about the internal strengths and weaknesses and the external opportunities and threats (SWOT) related to each of the service categories listed on the previous page. Themes emerge from this analysis that the commissioners use to inform their budgeting decisions and strategies for the coming year.

Future revenue and expense projections for the operating budget were generated using different sets of assumptions. These studies included modest increases in expenses to keep up with cost-of-living growth and various scenarios for changes in revenues through 2021. The models were used by the commissioners to establish budget guidelines for 2018. The guidelines included holding flat non-labor operational expense budgets at 2017 levels. Because the county still is slightly behind in its goal to pay the market average for wages, raises were budgeted to increase by up to 5.0%. The commissioners try to keep staff salaries at or near levels benchmarked against market conditions to manage turnover and attract and retain high quality staff members.

All elected offices and departments submitted budget proposals according to the guidelines provided by the commissioners. Identified needs beyond the established guidelines are addressed through service proposals. This mechanism allows the commissioners to direct additional revenue into specific programs and projects in response to community needs and priorities. The service proposals are divided into three categories: Capacity Expansions, Strategic Plan Goals, and Service Expansions. The budgeted amounts shown in the 2018 Adopted Budget and described in this letter are a combination of basic services funded within the guidelines set by the commissioners, and selected service proposals to be funded in 2018.

The county developed a comprehensive five-year Capital Improvement Plan for consideration by the commissioners in time for inclusion in the 2018 budget. Capital improvements are items that will benefit the County for five years or more and generally exceed a cost of \$50,000. The process to prepare this plan included submittals from all departments and offices, vetting by teams for each of the service categories, a review by the county's Strategic Leadership Committee, and finally consideration by the Board of County Commissioners.

Highlights of the 2018 Adopted Budget – Revenues

Projected Property Tax Growth: The primary source of revenue for the county's General Fund is property tax. Most of the property tax collected by the county is distributed to other entities, most notably school districts. Portions of property tax also go to municipalities and various special districts. The county's share is approximately 25% of the total property tax collected. Colorado property tax law requires county assessors to conduct a countywide reappraisal of property every odd numbered year. Property taxes based on these updated assessed values are collected in the following year. Because of this reoccurring two-year cycle, the total assessed value of property changes more significantly year over year in even-numbered years, such as 2018.

The 2017 reappraisal found the actual value of properties in Larimer County to be significantly increased over 2015 values. The same finding was true across the state. As a result of the Gallagher Amendment,



this increase in actual value, which was concentrated in residential properties, prompted a reduction in the residential assessment rate from 7.96% to 7.2%. Considering this adjustment, the total assessed value of all property in Larimer County increased by approximately 12% in 2017 compared to 2016.

The county's operating mill levy has been 21.571 mills since 1992. It is divided between the General Fund, Road and Bridge, Human Services, and Health and Environment. An additional 0.75 mills are collected and transmitted by the county to Foothills Gateway which provides services to the developmentally disabled. To ease the impact on taxpayers of the increased assessed value of property determined in the 2017 reappraisal, the 2018 Adopted Budget includes a temporary property tax credit totaling \$2.5 million which will be accomplished by a temporary reduction in the mill levy contributing to the county's General Fund.

Projected Sales Tax Growth: There is not a sales tax in Larimer County that contributes directly to the General Fund. Instead, the county collects three small dedicated sales taxes that fund specific services. A 0.15% (1½¢ on \$10) sales tax was extended by the voters in 2014 to support operations at the county jail. This tax currently generates enough revenue annually to cover approximately 34% of the jail's operational expenses.

A quarter cent (0.25%, 2½¢ on \$10) sales tax currently funds open space and was set to expire at the end of 2018. A portion of the revenue from this tax is shared with municipalities. A question to extend this tax was on the November 2014 ballot and was passed by the voters.

In 2017 voters approved the renewal of a 0.15% (1½¢ on \$10) sales tax to fund construction and the operation of the county's fairgrounds facility, The Ranch. The commissioners placed the question to the voters on the November 2017 ballot to support funding the improvements and facility enhancements envisioned in the recently updated Ranch Master Plan.

Sales tax collections exceeded the amounts predicted in the 2017 Adopted Budget and are projected to grow in 2018 by an additional 1.0% (not including the sales tax dedicated to the construction of the Larimer Humane Society, which expired near the end of 2017). The additional revenue generated will be invested in each of the departments/offices receiving the funds for the purposes specified in the voter approved ballot language.

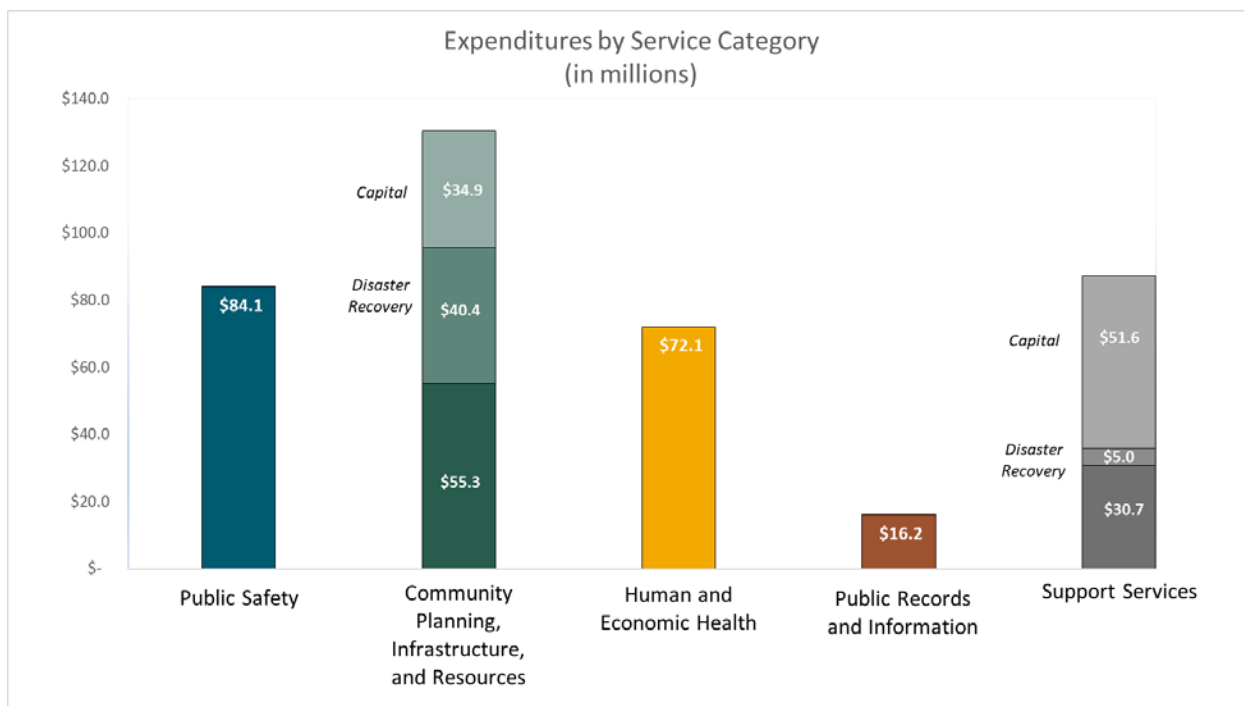
Grants from State and Federal Programs: Funding from State and Federal sources that support Human Services, Workforce Center, Health and Environment, and Criminal Justice services have fluctuated, but have not increased at the same pace as the demand for services and costs. For example, the allocation the county receives to provide funding for child care for low income workers has been reduced, forcing a change in the county's eligibility criteria for the assistance in 2016, and increases in the number of families waiting to receive services in 2017. These restrictions will continue in 2018.

The county receives reimbursements for the offenders active in the state judicial system who are supervised through our Community Corrections program. This revenue is the primary funding source for Community Corrections. Larimer County has one of the few Community Corrections programs in the State that is managed directly by the county rather than through a contracted vendor. Our program produces a success rate of 69.23% for offenders compared to a statewide average of 47.36%. However, the state is not increasing per diem reimbursement rates sufficiently to cover rising operational costs. The allocation increase passed by the state legislature in the last session was only 1.4%.



Fees and Charges for Services: Some county services derive significant financial support from fees and charges for services. Examples include the Parks Department, Solid Waste, Building Permits and Inspections, Motor Vehicle, Recording, Treasurer, and some components of the criminal justice system. These fees can be hard to predict but represent an important source of revenue for county services. Many of the fees are set by state statute. Fees at the county’s landfill are set by the commissioners. Fees collected are used exclusively for Solid Waste purposes which include household hazardous waste disposal, the operation of transfer stations in communities distant from the landfill, and recycling services. In addition, these fees will be the source of funding for future solid waste needs in the community as the current landfill reaches the end of its capacity in approximately 8-10 years.

Highlights of the 2018 Adopted Budget – Expenses



Expenses in the 2018 Adopted Budget are divided into operating expenses, capital improvement plan items and disaster recovery costs. This summary combines those expense types into a single description of adopted expenditures in each of the service categories. Non-operational transfers and internal charges are excluded

Public Safety: The county shoulders significant responsibility for public safety services in our community because of the role delegated to us by the state constitution and statutes. The Sheriff’s Office provides patrol services in unincorporated rural areas. The county also provides the following services to all residents of Larimer County whether they live in rural areas or within a city or town: operation of the community’s jail; funding for the Office of the Coroner; an extensive array of alternative sentencing and community corrections programs; pre-trial services; emergency management functions; and primary funding for the District Attorney’s office for Judicial District 8. Unfortunately, a prominent concern that was identified in the county’s strengths, weaknesses, opportunities and threats analysis was the fact that violent crime is rising in our community and it may be related to the growth of substance abuse and mental health problems faced by our citizens. These factors are having a profound impact on the county’s costs related to public safety services.



Specific expenses reflected in the 2018 Adopted Budget include additional funding for jail operations caused by the increased average daily population at the facility. The Sheriff's Office is also experiencing workload increases in patrol, investigations, and jail bookings. The 2018 Adopted Budget addresses these needs through additional patrol deputies approved in the 2017 Adopted Budget to be added at the beginning of 2018, and additional civilian positions in bookings (3) and forensic science technicians (2). Community Corrections programs are also growing, and the associated costs are outpacing the modest increase in state support set statutorily. This situation requires General Fund support to maintain service levels in 2018 and beyond. The District Attorney's staffing needs are increasing with the rising rate of serious crimes. The 2018 Adopted Budget includes two new deputy district attorney positions to address the need.

Community Planning, Infrastructure, and Resources: In this service category, significant work is still ongoing related to recovery from the 2013 flood. There are multiple funding sources from the federal level, most of which are administered through the State. These multiple layers of regulatory control and the complex nature of the criteria for funding are being addressed on the remaining projects to enable construction in 2018 on several large projects. Six local bridges that connect State Highway 34 to local access roads, a bridge on County Road 15 near Berthoud, County Road 47 and County Road 44H will be built or rebuilt in 2018. These projects total \$38.6 million, of which the county expects to be reimbursed approximately 87.5% from a combination of Federal Emergency Management Agency (FEMA) and state sources. The reimbursements may not be timely enough to satisfy cash flow needs in the Road and Bridge Fund. The county will be watching this situation closely throughout 2018 and making appropriate revenue transfers. In addition, staffing needs in Road and Bridge and Engineering are elevated because of the increase in historic workload attributed to flood recovery and implementation of the projects approved in the comprehensive Capital Improvement Plan.

The Solid Waste Department's budget includes expenses related to the continuation of the planning process underway with partner agencies and the community regarding future strategies for solid waste. Since the existing landfill will reach capacity in 8-10 years, the feasibility of various options is being studied now in preparation for timely decisions to be made.

Community Development completed work on a Resiliency Plan and Comprehensive Plan for the mountainous portion of the county in 2017. A similar process will occur in 2018 for the Front Range portion of unincorporated Larimer County. In 2018 the full cost of the building department will be funded through building permit fees to make allocated General Fund revenues available for needed staffing to support the growing workload in planning and code compliance. Community Development will be sharing a staff member with Engineering to improve enforcement of floodplain management regulations beginning in 2018.

Human and Economic Health: Human and Economic Health Services are very dependent on programs and funding established by the federal and state governments. The county's work in this category addresses the needs of our community related to human services, public health, workforce development, economic development and behavioral health. The expenditures reflected in the budget include both the cost of administering these programs and some of the direct benefits to clients covered by the federal and state grant programs. It is particularly challenging to budget expenditures in this service category because most of the work is dependent on allocations made to the programs on fiscal calendars for the federal and state government that do not align with the county's calendar year. The 2018 Adopted Budget was built on the best information currently available, but changes may occur during the year.



The county continues to provide high quality services in food assistance, adult protection, child protection, child care assistance, and Medicaid administration, often ranking near the top of all counties in Colorado for our performance. Similarly, our Workforce Center is a national leader in the successful implementation of programs providing training, internships, and job search assistance. The newly formed Economic Development Department is a valued member of the multi-agency team addressing economic development needs throughout the county in a collaborative, coordinated fashion. In 2018 the county will continue to work on understanding and addressing the community's needs regarding mental health and substance abuse. Expenses in this service category also include the county's continuing efforts related to broadband needs and potential service delivery in rural areas.

Public Records and Information: The 2018 Adopted Budget in this service category is not significantly changed from 2017. This will be a gubernatorial election year and the costs associated with that work are budgeted. Some of this increase is offset with savings from the latest reappraisal. The county is continuing our efforts to effectively engage community members; this is reflected in slightly increased expenses in our Public Affairs budget.

Support Services: One of the county's most pressing needs is timely expansion and replacement of facilities that serve our community. As the population grows, so does the demand for services and the need for facilities to accommodate expanded programs. The 2018 Adopted Budget includes expenses related to facility needs including completion of the administrative building in Loveland, replacement of the Buckhorn Communications Tower, work on rural fleet facilities, a new coroner's office and morgue, expansion of the Loveland Police and Courts building, and initial work to address overcrowding at the jail. The budget also includes expenses associated with increasing security for employees and customers.

In 2018 the county will complete an updated Facilities Master Plan. This document will allow the commissioners to set forth a financing plan to address the significant needs the plan will quantify.

The 2018 Adopted Budget includes increased funding for information technology to keep up with the rising cost of licensing and service agreements for software systems critical to many county services. In addition, to gain efficiency many service delivery processes are being redesigned and converted from paper-based systems to electronic content management systems. Expenses associated with this evolution are budgeted in 2018.

During 2017, the county conducted a comprehensive review of our facilities, programs and practices to ensure compliance with the American Disabilities Act (ADA). In 2018, the county will add an ADA Coordinator position in the Risk Department to oversee the implementation of the study's recommendations during the coming years.

Issues Impacting Future County Budgets

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

Population Growth and Changing Demographic in the Community: The largest driver of the need for county services is the growth of the community. The state demographer's office is projecting growth rates in Larimer County of between 1.5% and 1.9% annually between now and 2030, which yields a projected population of nearly 430,000 by 2030. Some of the impacts of growth that the county will



need to address in future budgets are obvious: transportation needs, facilities obsolescence, and growing crime. These are compounded by the challenges of an aging demographic and rising housing and health care costs. Since the county administers the bulk of government programs serving vulnerable populations and criminal justice offenders, the demand for our services and the associated staffing and facilities required is expected to rise sharply in the coming decade.

County facility shortcomings already identified as a need are compounded by population growth. County fleet facilities range in age from 28 to 64 years; parts of the jail are over 30 years old with the newest wing constructed in 1999. The buildings that house Cooperative Extension, Health and Environment and a portion of Human Services were built in 1978 and 1985. The Justice Center housing Judicial District 8 must soon be expanded. The Facilities Master Plan will give the commissioners additional information to plan funding strategies to meet these needs.

Revenue Source Stability: The primary source of discretionary revenue for the county is property tax. This year the state was forced to reduce the residential assessment rate because of the disproportionate increase in residential property actual values compared to all other types of property. The Colorado Department of Local Affairs Division of Property Taxation is already cautioning that another similar adjustment may be necessary under the Gallagher Amendment in the next reappraisal cycle in 2019. Because Larimer County's property values are concentrated in residential properties, these adjustments limit property tax revenue growth.

Critical programs in Human and Economic Health are funded primarily through state and federal grants. It is not known if funding for these programs will decrease, continue at the current level, or keep pace with the growing demand for services we anticipate.

The county relies on sales tax as a primary funding source for specific critical services, including the Natural Resources Department and open space preservation, the fairgrounds and events center commonly known as The Ranch, and jail operations. Many national models show that the growth rate of sales tax is slowing due to consumer shifts to online purchases and demographic changes. The dedicated sales taxes supporting The Ranch and the Natural Resources Department were renewed by voters in recent years. However, the sales tax devoted to jail operations covers a decreasing percentage of operational expenses as revenue growth fails to keep pace with escalating costs.

County Strategic Plan: The commissioners adopted a Strategic Plan with seven goals in 2013 for a five-year cycle, culminating in 2018. With help from many partners throughout the community, almost all the objectives under the plan have become operational. The seven goal areas are: Safety and Well-Being, Economic Development, All-Hazards Emergency Management, Collaborate, Operations, and Customer Service. In 2018, the county has the opportunity to again engage with the community to identify new goals, develop new objectives and further strengthen the Larimer County community and organization.

Conclusion: The 2017 Revised and 2018 Adopted Budgets comply with county policy and Colorado statutory requirements.

Sincerely,

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

Linda Hoffmann
County Manager

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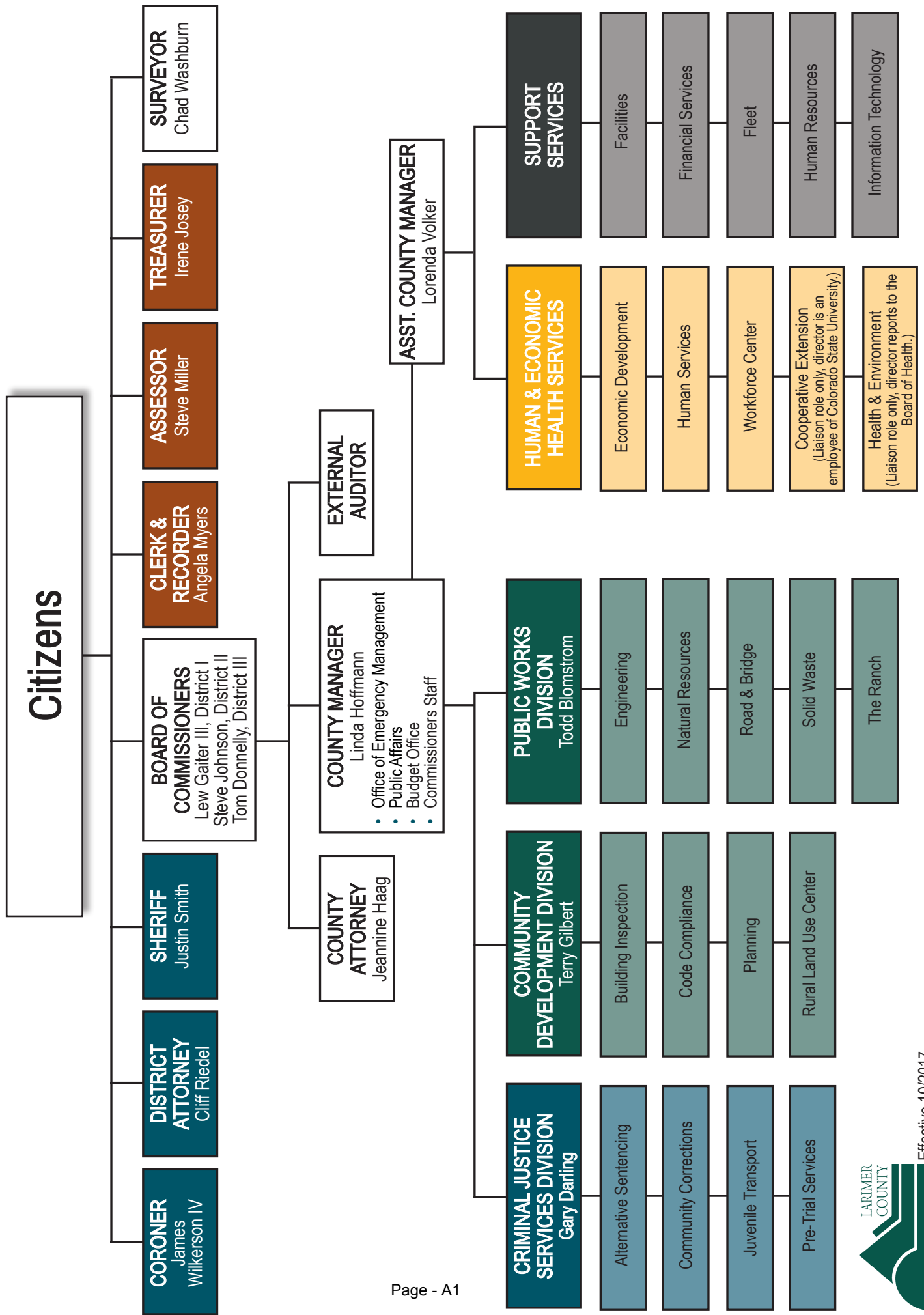
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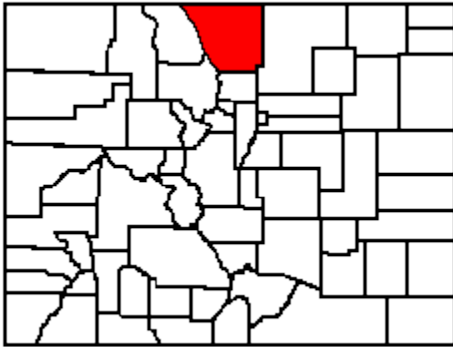
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LARIMER COUNTY ORGANIZATIONAL CHART



Larimer County Community Profile

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



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

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

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

Government

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

Board of County Commissioners

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

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

Other Elected Officials

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

Assessor

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

Clerk & Recorder

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

Coroner

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

District Attorney

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

Sheriff

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

Surveyor

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

Treasurer

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

Demographic, Economic and Geographical Data

Photo of the Larimer County Justice Center

Larimer County's population was estimated at 339,993 in 2016, an increase of 13.5 percent since 2010. That population growth ranks 6th highest in the state over that timeframe. The Office of the State Demographer estimates that Larimer County will add 30,000 people over the next 5 years.

Demographic data in the chart on the next page is taken from the U.S. Census Bureau's Quick Facts [internet page for Larimer County](#). The information below on principal employers is taken from the statistical section of the 2016 [Comprehensive Annual Financial Report](#).

Rank	Employer	# of Employees	% of Total County Employment
1	Colorado State University	6,701	3.6%
2	University of Colorado Health	5,740	3.1%
3	Poudre R-1 School District	4,305	2.3%
4	City of Fort Collins	2,291	1.2%
5	Thompson R2-J School District	2,125	1.2%
6	Larimer County	1,652	0.9%
7	Front Range Community College	1,597	0.9%
8	Hewlett-Packard	1,490	0.8%
9	Columbine Health	1,450	0.8%
10	Wal-Mart Distribution Center	1,350	0.7%

Demographic Data	2017 Budget	2018 Budget
Population, Most Recent Estimate	333,577	339,993
Population, percent change Since 2010	11.3%	13.5%
Persons under 5 years, percent	5.3%	5.3%
Persons under 18 years, percent	20.3%	20.0%
Persons 65 years and over, percent	14.3%	14.7%
Female persons, percent	50.1%	50.1%
White alone, percent	93.0%	92.9%
Black or African American alone, percent	1.1%	1.1%
American Indian and Alaska Native alone, percent	1.0%	1.0%
Asian alone, percent	2.3%	2.3%
Native Hawaiian and Other Pacific Islander alone, percent	0.1%	0.1%
Two or More Races, percent	2.5%	2.5%
Hispanic or Latino, percent	11.2%	11.2%
White alone, not Hispanic or Latino, percent	83.2%	83.1%
High school graduate or higher, percent of persons age 25+,	95.1%	95.1%
Bachelor's degree or higher, percent of persons age 25+	44.1%	44.1%
Veterans	21,821	21,609
Housing units	140,892	143,268
Homeownership rate	65.0%	64.3%
Median value of owner-occupied housing units	\$251,600	\$282,500
Households	122,743	127,067
Persons per household	2.46	2.49
Per capita money income in past 12 months (2013 dollars)	\$31,082	\$32,433
Median household income	\$58,844	\$61,942
Economic Data	2017 Budget	2018 Budget
Private nonfarm establishments	10,031	10,031
Private nonfarm employment	116,753	116,753
Private nonfarm employment, percent change	4.1%	4.1%
Non-employer establishments	29,905	29,905
Manufacturers' shipments, 2007/2012 (\$1000)	4,275,681	4,275,681
Merchant wholesaler sales, 2007/2012 (\$1000)	5,143,564	5,143,564
Retail sales, 2007/2012 (\$1000)	4,341,261	4,341,261
Retail sales per capita, 2007/2012	\$13,982	\$13,982
Accommodation and food services sales, 2007/2012 (\$1000)	756,517	756,517
Building permits	2,434	2,692
Geographic Data	2017 Budget	2018 Budget
Land area in square miles	2,596	2,596
Persons per square mile	115.4	115.4
Source: U.S. Census Bureau Quickfacts. Not all items are updated each year. Available online at: http://quickfacts.census.gov/qfd/states/08/08069.html		

Larimer County Strategic Plan

The Larimer County Strategic Plan was adopted in 2013 and is integrated with the following Mission, Vision Statement and Guiding Principles:

Larimer County Mission

The people of Larimer County Government, consistent with our shared vision, are dedicated to delivering the services mandated by law, and services determined by the Elected Officials to be necessary to protect the health, safety and welfare of the citizens of Larimer County. In doing so, we hold to the following:



- To work for the benefit of all the citizens of Larimer County and consistently take the customers' interest and their changing needs into consideration when making decisions;
- To hold the citizens' funds in trust, and seek to make the most efficient use of those dollars by employing them prudently, honestly, and without favor;
- To maintain and enhance our skills, knowledge and professionalism in order to serve the residents of Larimer County in a competent and effective manner;
- To respect and uphold the rights of all individuals, regardless of ethnicity, race, gender, political beliefs or socioeconomic status;
- To seek constant improvement in the provision of services through innovation, integrity and competence;
- To incorporate positive character values in our daily activities.

Community Vision

Larimer County is a thriving, friendly place where people of all ages, cultures, and economic backgrounds live, work, play, and most of all, call home.

Guiding Principles

Larimer County will add value to the lives of its citizens by:

- Being a Good Steward of Public Resources
- Promoting Innovation and Continuous Improvement
- Providing Quality Customer Service
- Empowering People to Take Responsibility
- Cultivating Partnerships
- Being a Fulfilling and Enjoyable Place to Work

Strategic Plan

The County's Strategic Plan includes specific, achievable objectives within seven broad goal categories shown below. Strategic Plan accomplishments will be seamlessly integrated into core operations.

- Safety & Wellbeing
- Economic Development
- Emergency Management
- Transportation
- Collaboration
- Operations
- Customer Service

Please visit the [Strategic Plan section of the Larimer County website](#) for more details.

2018 Budget – Short Term Factors

Certain broad assumptions are determined in January through July each year to establish a basic foundation for building the County's budget, as the first year in the five-year budget projections. These general assumptions provide a framework for setting priorities, determining service levels, and allocating limited financial resources. Some adjustments are made from updated information available during the later months as available. The following general assumptions are used in guiding the County's 2018 Budget development:

Personnel Costs

Personnel costs of \$167.8 million represent 35 percent of 2018 Gross Expenditures, and 65 percent of 2018 expenditures net of capital projects, disaster costs, inter-fund transfers and non-operational expenses. The 2018 amount is a seven percent increase over the 2017 Revised Budget. This increase primarily includes base wage growth of 3.5 percent (reflecting a two percent range adjustment and a three percent merit increase to be granted upon eligible employees' anniversary dates), an increase in health insurance costs charged to departments of 15 percent, dental insurance increase of four percent, and flat costs for long-term disability insurance, unemployment compensation, worker's compensation, life insurance, short-term disability insurance, and employee assistance programs.

Operating Costs

Gross operating costs of \$208.8 million represent 43 percent of the 2018 Budget gross expenditure amount of \$482 million, and an increase of \$12.4 million or six percent over the 2017 Revised Budget.

State Aids & Federal Revenues

For forecasting purposes, intergovernmental revenues were assumed to be flat in 2018. In the 2018 budget, state aids and federal revenue total approximately \$103.9 million, or 21 percent of gross County revenue in the 2018 Budget. This represents a sixteen percent or \$14.6 million increase over the 2017 Revised Budget.

Property Tax Revenues

Based on the final 2017 certification of values provided by the Office of the County Assessor, net taxable value in 2017 for use in the 2018 budget grows by 13 percent due to the bi-annual reappraisal and new construction. The Assessor's certification indicates that actual values of existing construction increased 25 percent over the prior year; however the rate at which residential properties were assessed declined from 7.96% to 7.2% for the 2017 assessment, which results in taxable value rising at a slower rate. The 2018 County mill levy rate of 21.342 (including the annual abatement levy and a one-time mill levy credit for 2018, but not including the separate levies for the Foothills Gateway or improvement districts) results in \$114.9 million in revenue, an increase of 10 percent over 2017.

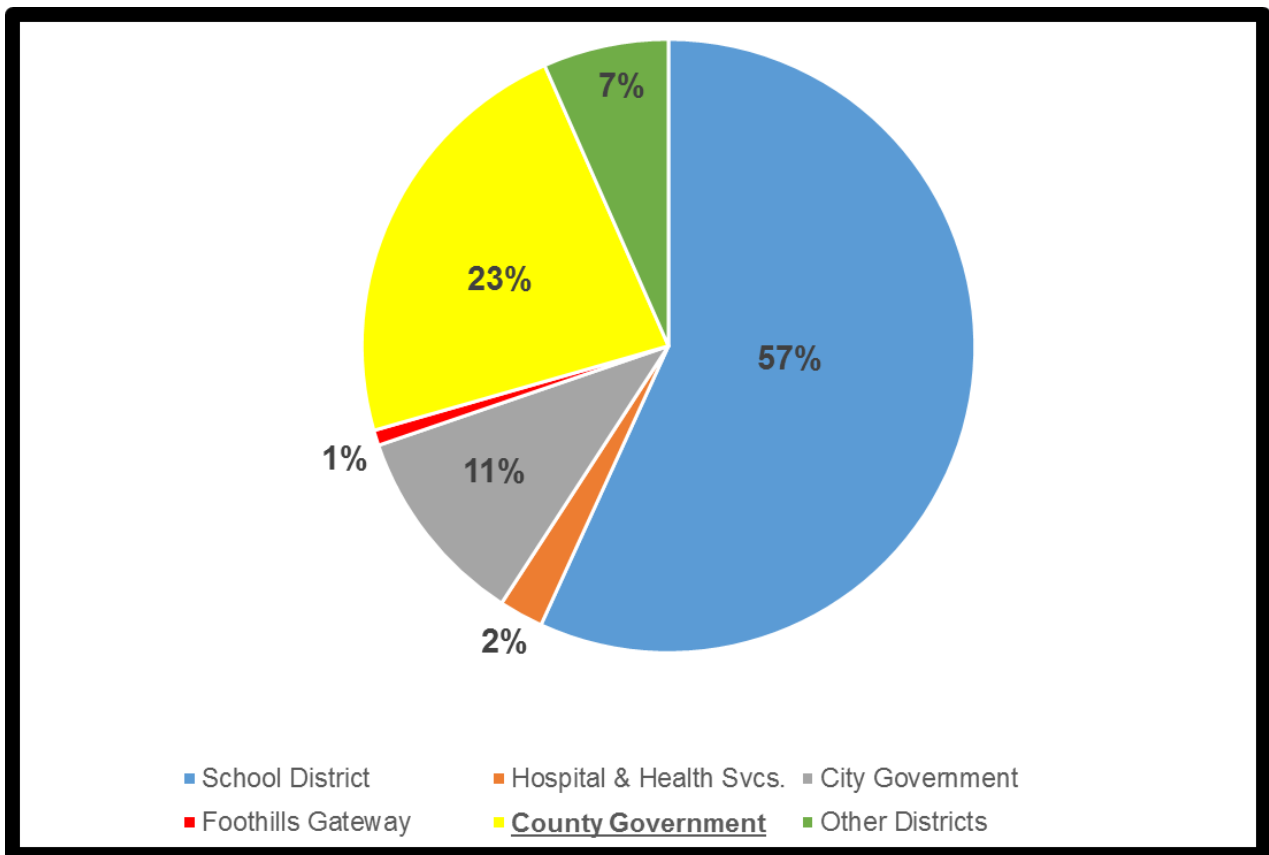
Sales, Use, and Specific Ownership Taxes

Sales and Use Tax collections are anticipated to decrease by \$5.4 million or 16 percent from the 2017 Revised Budget, including 17 percent for sales tax and 11 percent for use taxes. The large decline is due to the expiration of sales and use taxes allocated to the Larimer Humane Society project, which totaled \$6.1 million in the 2017 Revised Budget. In general, these resources are budgeted in special revenue or debt service funds in Larimer County such as The Ranch, Parks and Open Space, Road and Bridge, and General/Public Improvement Districts. Approximately \$8.8 million in Jail Sales tax revenue is assumed to offset costs to the General Fund of operating the County Jail.

2018 Tax Levy Summary

County Share of Property Tax Levy

Because property tax assessments come from the Larimer County Assessor, and tax bills come from the Larimer County Treasurer, many people might assume that Larimer County receives all property tax revenues. In reality, Larimer County government receives **only about one-quarter** of property tax payments. Based on an example property tax bill and levies adopted by taxing districts, an estimated share of property tax revenues for 2017 is shown below:



Assessed Value Summary

Property tax revenue is determined through a formula that multiplies a mill levy rate to every \$1,000 of taxable assessed value. The 2018 Budget is based on the following property values supplied by the Office of the County Assessor (values in millions of \$):

Assessed Values				
Category	2016 Budget	2017 Budget	2018 Budget	'17 '16 % Chg.
Total Assessed Value	\$4,949	\$5,058	\$5,706	13%
TIF Value	\$223	\$242	\$290	20%
NET ASSESSED VALUE	\$4,726	\$4,815	\$5,416	12%
Actual Values				
Existing Construction	\$40,539	\$41,450	\$51,864	25%
New Construction	\$907	\$949	\$1,023	8%
TOTAL ACTUAL VALUE	\$41,446	\$42,399	\$52,887	25%

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

The 2018 Budget includes the following property tax revenues for County services:

- **Property Tax revenue will increase by 10 percent to support County Services.** Local property taxes continue to provide a significant part of the County Government Budget by supplying property tax revenues to support basic County services.
- **Larimer County will continue the current operating mill levy of 21.571 mills.** This amount (which has been the same since 1992) excludes any abatement mill levy authorized under Colorado law to regain lost revenue due to abatements and refunds.
- **Larimer County will provide a one-time credit of .462 mills, for a net 2018 mill levy of 21.109 mills on a one-time basis in 2018 only.** This action, allowed by Colorado law, will reduce the amount of property tax levy collected in 2018 by approximately \$2.5 million from what would have been collected at the normal mill levy rate. The credit is being provided so as to buffer the significant impact on home and business owners from the increased property value assessment indicated by the table above.
- **Larimer County will also levy 0.233 mills (authorized by State Law)** to recover \$1,264,155 in revenue lost from abatements and refunds of property taxes in 2017. This is an increase from the .200 mills levied in 2017 to recover tax revenue lost in 2016.
- **Larimer County will continue to include the citizen-initiated tax for Foothills Gateway of 0.75 mills.** This tax was approved by the voters in November 2001 and will provide \$4,062,084 in 2018 towards the operation of Foothills Gateway. This is an 11 percent increase from the previous year.
- **2017 Adopted Larimer County Government Mill Levy:**

○ County Services Operating Mill Levy	21.571
○ Less one-time 2018 Mill Levy Credit	-.462
○ Plus State Abatement Mill Levy	.233
○ <u>TOTAL County Operations Mill Levy:</u>	<u>21.342</u>
○ Foothills Gateway Levy	0.750
○ GRAND TOTAL Mill Levy:	22.092 mills
▪ Change from 2017:	-.429 mills
- **Tax Impact:** - The tax impact on the owner of a \$407,856 home (representing a 25 percent increase from the prior-year value based on the countywide increase in values for existing construction) with a taxable value of \$29,340 is expected to be a \$61, or 11 percent increase in the County's share of property tax in 2018 (not including the mill levy for Foothills Gateway). The 2017 taxable value paid in 2018 includes the adjustment in the Residential Assessment Rate from 7.96% to 7.2% for the 2017 assessment as required by the Colorado Constitution.

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

Fund	2016 Actual	2017 Adopted	2017 Revised	2018 Adopted	'16 '15 % Chg
101 – General	\$83.2	\$87.6	\$87.6	\$97.5	11%
182 – Health & Environment	\$3.1	\$3.2	\$3.2	\$3.4	5%
252 – Road & Bridge	\$4.7	\$4.8	\$4.8	\$5.0	4%
262 – Human Services	\$8.2	\$8.6	\$8.6	\$9.0	4%
TOTAL County Services	\$99.2	\$104.3	\$104.3	\$114.9	10%
168 – Foothills Gateway	\$3.5	\$3.6	\$3.6	\$4.1	11%
GRAND TOTAL(a)	\$102.7	\$108.0	\$108.0	\$119.0	10%

(a) = Totals may not add up due to rounding and do not include Public or General Improvement Districts or the Pest District Levies.

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

Fund	2016 Actual	2017 Adopted	2017 Revised	2018 Adopted	'16 '15 % Chg
101 – General	18.165	18.109	18.109	18.357	1%
182 – Health & Environment	.659	.673	.673	.634	-6%
252 – Road & Bridge	.996	1.000	1.000	.926	-7%
262 – Human Services	1.751	1.789	1.789	1.654	-8%
Base Mill Levy (Limited by Law)	21.571	21.571	21.571	21.571	0%
Less: Temporary (One-Time) Tax Credit	-.529	0.000	0.000	-.462	N/A
Plus: Abatements & Refunds Levy	.090	.200	.200	.233	17%
TOTAL For County Services	21.132	21.771	21.771	21.342	-2%
168 – Foothills Gateway	.750	.750	.750	.750	0%
COUNTY GRAND TOTAL	21.882	22.521	22.521	22.092	-2%

2018 Revenue Analysis

Overview

The 2018 Adopted Budget includes \$334.4 million in external revenues, which is an increase of less than two percent over the 2017 revised level of \$329.1 million. External revenues primarily include the property tax levy, sales and use taxes, intergovernmental revenues, debt proceeds, charges for services, grants, licenses and permits, and other miscellaneous revenues provided by outside sources. Internal revenues including transfers between funds, interdepartmental charges for services, and use of fund balances, increases by \$33.8 million or 29 percent over the 2017 revised budget level to \$151.7 million.

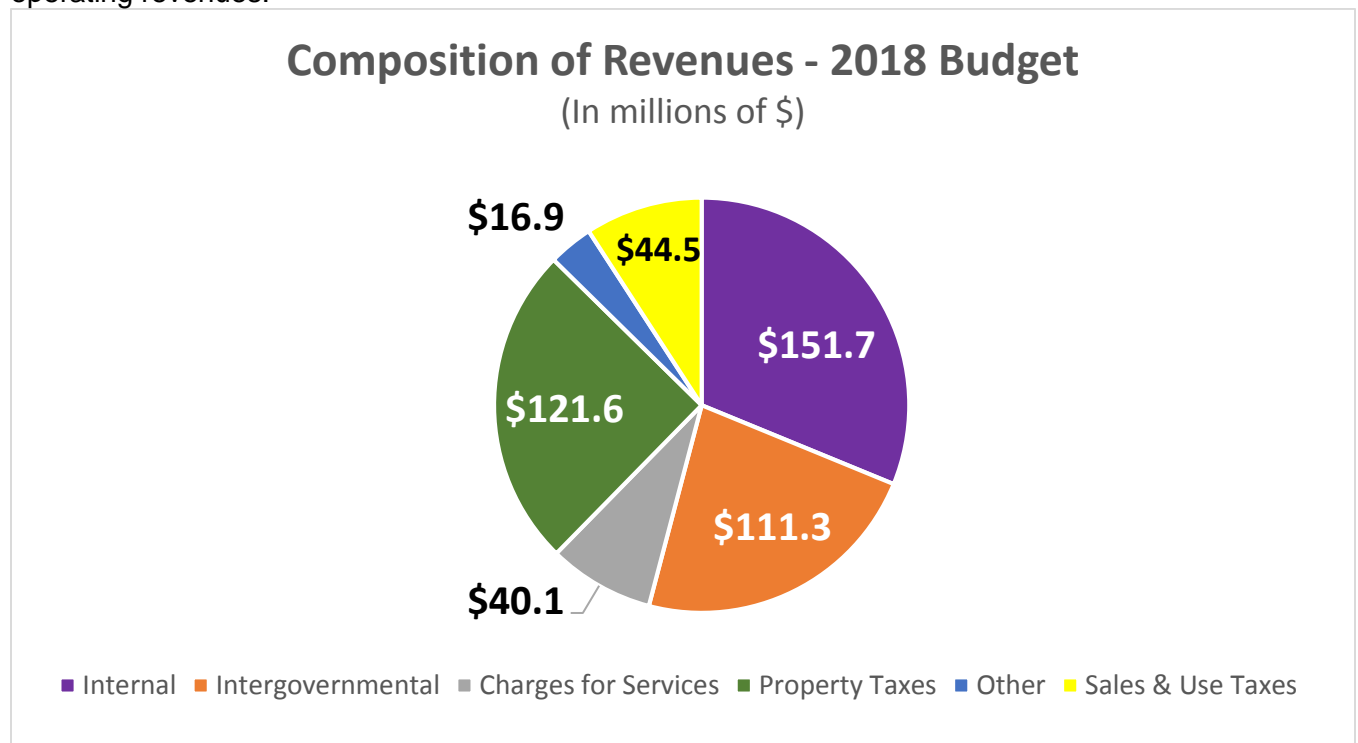
In total, County revenues to support operations increase by \$39.1 million in 2018, or nine percent over the 2017 Revised Budget, to \$486.1 million. This amount matches expenditures and represents a balanced budget.

Revenue Estimate Methodology

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

Composition of Revenues

Larimer County, like most counties in Colorado, is highly dependent upon property tax levy and on State aids for mandated programs. In 2018, property tax revenues of \$121.6 million will represent 36 percent of the County’s external operating revenues and 25 of all total revenues. Aids from the State of Colorado to support mandated programs and other general support represent 21 percent of total operating revenues.



Revenue Analysis by Category

Property Taxes

Property tax revenues increase by \$10.9 million or 10 percent over the 2017 Revised Budget, mainly due to rising property values after the 2017 real property reassessment.

- Property taxes budgeted for General County operating purposes total \$114.9 million, an increase of \$10.6 million or 10 percent over 2017.
- An additional \$4.1 million is collected and distributed to the Foothills Gateway facility, an increase of 11 percent over 2017.
- Another \$2.6 million is collected on behalf of General and Public Improvement Districts and the Pest Control District, a decrease of approximately \$200,000 or seven percent from 2017.

Intergovernmental Revenues

Intergovernmental revenues in 2018 increase by \$7.9 million, or seven percent, over the 2017 Revised Budget to \$111.3 million. Significant changes include:

- Reimbursements for flood-related projects in the Road and Bridge department increase by approximately \$12.7 million, and grants for capital projects increase by \$3.8 million.
- Grants and reimbursements for disaster-related projects decrease by \$5.3 million in the Disaster Fund due to completion or timing of projects.
- Grants for Open Lands projects decline by \$5.5 million due to completion or timing of projects.
- Grant funding from the State Department of Local Government Affairs in the amount of \$1.8 million is budgeted in the Loveland Office Campus capital project.
- Funding for various programs in the Human Services Department increases by a total of \$1.8 million in 2018.

Sales and Use Tax

Sales and Use tax revenues are budgeted at \$44.5 million, a decrease of \$5.3 million or 11 percent from the 2017 Revised Budget. Larimer County's sales tax revenues are for specific, voter-approved purposes and include:

- 0.15 percent (1 ½ cents on \$10) for Jail Operations (2018 budget of \$7.4 million in revenues).
- 0.25 percent (2 ½ cents on \$10) for Open Space (2018 budget of \$12.2 million).
- 0.15 percent (1 ½ cents on \$10) for construction and operation of the County Fairgrounds ((2018 budget of \$6.9 million).

Sales taxes are budgeted to decline by \$4.7 million, or 17 percent from the 2017 Revised Budget to \$27.8 million. The reduction is mainly because a .10 percent (1 cent on \$10) for construction of the Larimer County Humane Society shelter is anticipated to expire in 2017 and is not budgeted in 2018. Other sales taxes are generally set at the amount of the 2017 Revised Budget based on existing county policy.

Use taxes, which are allocated to the same programs at the same proportions to sales tax, are anticipated to fall by 11.8 percent to approximately \$6.0 million. Specific Ownership tax increases by less than one percent to \$10.7 million in 2018. Most of this revenue source (\$10.4 million) is allocated to the Road and Bridge Department, while the remainder is allocated to improvement districts and the Pest Control District.

External Charges for Service

External charges for services decrease by \$912,000 or two percent from 2017 to \$40.1 million. The most significant changes to the 2017 Revised Budget include:

- Revenues in Solid Waste are reduced from the 2017 Revised Budget by \$401,000 based on conservative estimates of waste deposits.
- Revenues for sale of water rights in the amount of \$832,000 were added during 2017, however the anticipated amount for 2018 is unknown at the time of budget preparation and so is not budgeted in 2018.
- These reductions are partially offset by increases in the General Fund, mainly for anticipated reimbursements from the 2018 election cycle (\$226,000) and increasing recording and motor vehicle fee revenues (\$246,000) in the Office of the Clerk and Recorder, and increasing booking fees and other revenues in the Office of the Sheriff.

Other External Revenue Sources

Most other external revenue sources, other than debt proceeds, are largely unchanged from the 2017 Revised and Adopted Budgets. There is no revenue from debt proceeds anticipated in 2018; in 2017 revenue of \$2.6 million was included in the Revised Budget due to issuance on behalf of an improvement district.

Internal Revenues

Internal revenues increase by \$33.8 million or 29 percent from the 2017 Revised Budget to \$151.7 million in 2018. This is primarily due to:

- Transfers between funds increase by \$12 million or 21 percent, due mainly to transferring \$12 million in excess reserves in the Facilities Fund to the Capital Projects fund to provide resources for capital projects including the expansion of the Loveland Police and Courts facility (\$5 million), a new morgue facility for the Office of the Coroner (\$4 million), and to replace three existing fleet satellite facilities (\$3 million).
- 2018 represents the first year that Larimer County will utilize a capital planning and budgeting process. For the first time, divisions and departments were asked to develop a five-year capital plan and to identify capital projects for the 2018 budget. In many cases divisions and departments have chosen to fund these important projects with existing fund balance. In past years many of these projects were not budgeted and then added as part of the budget revision process. Please see the capital budget section for additional detail. Significant use of fund balance for capital projects includes:
 - \$8.8 million for the Loveland Office Campus that is anticipated to be unspent in 2017.
 - \$9.3 million in fund balance will be used for capital projects in the Road and Bridge Department.
 - \$2.7 million will be used for projects at The Ranch/Fairgrounds complex.
 - \$2.9 million will be used to fund various component and software replacement projects in Facilities and Information Technology.

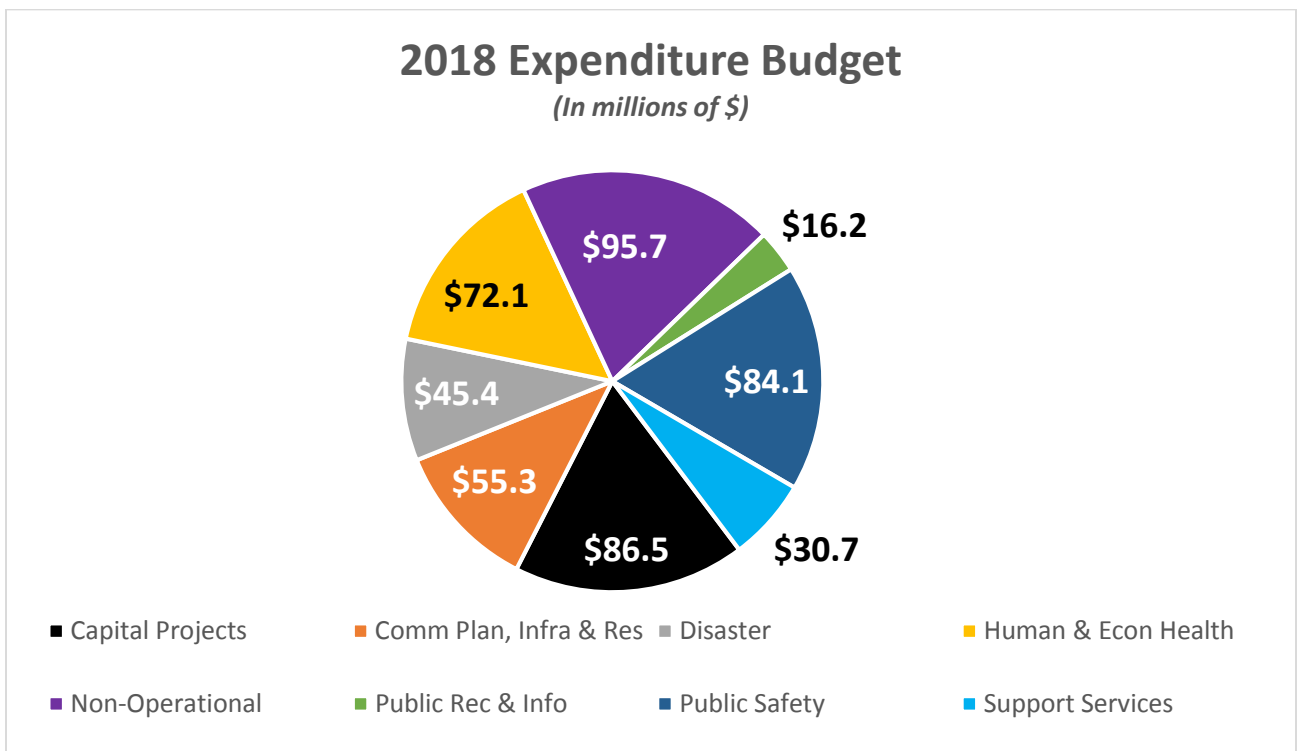
2018 Expenditure Analysis

Overview

The 2018 gross expenditure budget for Larimer County Government is \$486.1 million, an increase over the 2017 Revised Budget of \$39.1 million or eight percent. The gross expenditure budget includes:

- Non-Operational Governmental Accounts total \$95.7 million and include items such as internal sales tax transfers to other jurisdictions, internal service funds such as fleet management and employee benefits, and non-departmental inter-fund transfers.
- Expenditures related to the 2012 High Park Fire and 2013 Big Thompson Flood total \$45.4 million in 2018 (see the Capital Projects section for additional information on disaster-related capital projects).
- Capital Project funding of \$86.5 million. Please see section F – Capital Budget for further detail.

Not including these three categories, the 2018 Budget includes net expenditures of \$258.5 million, a decrease of \$12.4 million or five percent from the 2017 Revised Budget and an increase of \$16.5 million or seven percent over the 2017 Adopted Budget. Please note that because most capital project spending was included in the net operating budget prior to 2018, comparisons may be difficult.



Expenditure Highlights by Category

New in 2018, the descriptions below highlight important information related to the Operating Budget. For detailed information on the Capital Projects Budget, please see the Capital Improvements Budget section.

Operating Costs

Operating costs increase by \$3.4 million, or five percent, over the 2017 Revised Budget. Significant changes include:

- An increase of \$6.7 million or 13 percent in the Non-Operational Accounts due to increased benefit costs and increased sales tax allocations to other jurisdictions.
- A decrease of \$1.6 million in the Public Safety service category mainly due to the completion of one-time projects carried forward from 2016 into 2017.
- The 2018 election cycle, which will have more and larger elections and ballot issues than 2017, results in a cost increase of approximately \$508,000.
- Rising costs for enterprise software in the Information Technology result in a cost increase of approximately \$126,000.

Personnel Costs

Personnel costs increase by \$11.2 million or seven percent over the 2017 Revised Budget. Significant changes from the 2017 Revised Budget include:

- Health insurance costs are anticipated to rise by 15% over 2017, resulting in cost increases of \$4.1 million.
- Range adjustments and merit increases result in salary, social security and retirement cost increases of a combined \$4.3 million.
- Additional staff for the 2018 election cycle in the Office of the Clerk and Recorder results in a cost increase of approximately \$200,000.

Capital Outlay

Capital outlay costs in the Operating Budget total approximately \$7.5 million, representing a decrease of \$886,000 or an 11 percent change from the 2017 Revised Budget. The majority of this funding is for operations in the Road and Bridge Department (\$4.2 million) and for disaster response (\$1.3 million) for items that did not meet the \$50,000 total project threshold.

Debt Service

Debt Service payments decrease by \$6.8 million from the 2017 Revised Budget to \$6.2 million in 2018. The reduction is mainly related to the completion of debt service related to the Larimer Humane Society project, which was \$6.6 million in the 2017 Revised Budget.

Interfund Transfers

Transfers between funds increase by \$10.6 million, or 19 percent, over the 2017 Revised Budget. This reduction is mainly due to:

- A large one-time transfer of \$12 million will reallocate excess reserves in the Facilities Component Replacement program to the Capital Projects Fund (512) for capital projects.
- Transfers of sales tax revenues to other funds are eliminated in the 2018 budget resulting in a \$1.7 million expenditure reduction.
- Transfers from the Disaster Fund to mainly the Road and Bridge fund for reimbursement of the County's local match on project increases by \$3.4 million.

2018 Service Proposals

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

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

Elected Offices and Divisions submitted 57 Service Proposals for 2018. These requests were evaluated based on the above three criteria, applicability to the County's Strengths, Weaknesses, Opportunities, and Threats (SWOT) analysis from spring 2017, plus any documented performance improvement goals or return on investment. The following Service Proposals are included in the 2018 Budget, based on the categories above.

Capacity Expansion

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Community Corrections	Sustainable Funding	\$737,487	Property Tax Levy	Ongoing

Notes: General fund support of \$737,487 is provided on an ongoing basis to the Community Corrections Department to ensure the continued stability of the program. State reimbursements for this service are not keeping pace with increasing personnel costs. State reimbursement rates are anticipated to increase by only 1.4 percent in 2018. This investment is critical as the Larimer County Community Corrections Department achieves some of the highest success rates for program completion and lowest recidivism rates in the State of Colorado.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Community Development	Shared Compliance Inspector w/Engineering	\$0	\$103,067 Absorbed in Existing Budget	Ongoing

Notes: One regular Code Compliance Inspector position is created in the Community Development Division, which will be shared on a 50/50 basis with the Engineering Department. This position is being created due to increasing floodplain development issues, storm sewer mandates, and right-of-way obstructions. Funding for this position will be offset by increased revenues and decreased General Fund support in other areas.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Community Development	Senior Planner Position	\$0	\$73,488 Absorbed in Existing Budget	Ongoing

Notes: One regular Senior Planner is created due to increasing population and development activity in unincorporated Larimer County. This addition partially restores a significant reduction in staff that took place during the economic downturn from 2008-2010, which resulted in the elimination of four such positions. Funding for this position will be offset by increased revenues and decreased General Fund support in other areas.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Community Development	Zoning Technician Position	\$0	\$57,085 Absorbed in Existing Budget	Ongoing

Notes: One regular Zoning Technician position is created due to increasing needs for building permit zoning review and research. This position will enable professional planning staff to focus on more specialized duties such as plan amendments, code revisions, and process improvements, thereby improving efficiency, quality control and customer service. Funding for this position will be offset by increased revenues and decreased General Fund support in other areas.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
District Attorney	Additional Deputy District Attorney Positions	\$193,348	Property Tax Levy	Ongoing

Notes: Two regular Assistant District Attorney positions are created due to increasing felony case filings. One position will be located at the Loveland Police and Courts facility, where the number of case filings per attorney has reached nearly double the amount of that in Fort Collins (2,279 vs. 1,249). The second position, to be located at the Fort Collins Criminal Justice Center, is created due to the increasing workload related to screening felony cases with local law enforcement agencies. At present one position fulfills this duty with help, when available, from other staff; a situation that is not adequate due to the critical nature of reviewing cases and making determinations on charges.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Emergency Management	Community Outreach & Education	\$0	\$89,304 Absorbed in Existing Budget	Ongoing

Notes: One regular Emergency Management Coordinator position is created in order to continue the work of a limited term position that will expire at the end of 2017 due to the loss of grant funding. This position will provide community outreach, education and engagement to improve the County's ability to respond to a future disaster. This gap has been identified in multiple planning documents (Hazard Mitigation Plan, Resiliency Framework, Unmet Needs and Community Fragility Study, and the Larimer County Strategic Plan. Funding for this position will be offset by decreased General Fund support in another department.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Engineering	Construction Manager II	\$94,184	Property Tax Levy	Ongoing

Notes: Funding for this position, which had been provided through disaster reimbursements related to the 2013 flood, will be provided by the General Fund in 2018 on an ongoing basis. The need for this position is ongoing for the foreseeable future due to continued flood recovery work totaling in excess of \$35 million likely through 2020. Furthermore, an increased volume of non-flood related capital Road & Bridge projects is contained in the five year (2017 - 2021) Capital Improvements Plan (CIP) (See separate CIP section).

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Engineering	Accounting Technician II LTE	\$0	\$58,526 Absorbed in Existing Budget	One-Time

Notes: Funding is provided in 2018 on a one-time basis for the creation of a limited-term employee to assist with finance and accounting functions in the Engineering department, mainly related to local improvement districts due to anticipated staff turnover in 2018. Funding for this position will be offset by decreased General Fund support in another department.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Engineering	Boxelder Stormwater Authority Billing	\$21,000	Property Tax Levy	Ongoing

Notes: This funding is being provided based on an agreement between the partner entities - Wellington, Fort Collins and Larimer County - to address fairness issues with billing services since Fort Collins and Wellington currently conduct and pay the costs of the billings for properties located within their respective jurisdictions. This change also facilitates eventual transfer of operations & maintenance responsibilities from the Boxelder Authority to the three entities.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Engineering	Environmental Coordinator	\$14,999	Property Tax Levy	Ongoing

Notes: Funding is provided to increase one existing position from 0.8 FTE to a 1.0 FTE, mainly because Larimer County is entering the next permit phase of the Municipal Separate Storm Sewer System (MS4) permit with the Colorado Department of Public Health & Environment (CDPHE). The updated permit has new requirements that include increased documentation and inspection for both engineering capital projects as well as for our oversight of land development activities, extending to verification of stormwater quality/erosion control measures associated with the issuance of individual building permits. Additionally, this position is converted from limited-term to regular.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Engineering	Construction Inspector/ Engineering Tech II	\$0	No Cost Impact	Ongoing

Notes: This existing limited term position is converted to a regular position at no net cost. This position is critical due to continued flood recovery work and an increased volume of capital road & bridge projects contained in the five year (2017 - 2021) capital improvements plan (CIP) (See separate CIP section).

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Engineering	Traffic/Asset Technician	\$0	Absorbed in Existing Budget	Ongoing

Notes: One regular Traffic/Asset Technician position is created to conduct traffic counts, maintain and update the County's crash database, and maintain the asset management database (roads, bridges, culverts, pavement conditions, etc.) which is critical since it forms the basis for capital improvements planning, grant funding requests, and annual planning for our overlay program. Funding that had previously been dedicated to interns in addition to savings from other position turnover is sufficient to fund this position.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Information Technology	Increased Software Maintenance Costs	\$125,977	Property Tax Levy	Ongoing

Notes: General Fund support to the Technology Fund increases due to rising support contract costs for enterprise software programs such as ESRI GIS Enterprise Software, SAP Business Intelligence for Atlas, Microsoft Service and SQL Licenses and Oracle databases for production business systems.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Road & Bridge	Administrative Assistant – Flood Projects	\$45,881	Disaster Reimbursements	Limited-Term

Notes: This item continues funding for an existing limited term position that is critical to processing reimbursement requests for projects related to the 2013 flood.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Sheriff	Increased Contractual Costs	\$842,970	Property Tax Levy	Ongoing

Notes: Additional funding of 323,155 is provided in 2017, and \$842,970 is provided for 2018 to the jail for increasing costs related to rising average daily population (ADP). The jail ADP has risen from 535 in 2017 to 580. The increased costs include \$787,047 to board inmates at other facilities, \$30,901 for medical services, and \$25,022 for inmate food.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Sheriff	Forensic Science Technicians	\$201,714	Property Tax Levy	Ongoing

Notes: Two regular Forensic Science Technician positions are created in 2018. These civilian positions will be assigned to the Northern Colorado Regional Forensics Laboratory (lab), taking over the duties of two existing sworn investigative staff who have been working 70+ hour weeks fulfilling duties for both the lab and the Sheriff's Office. The existing investigative staff will transfer back to the Sheriff's Office, enabling them to provide more investigative capacity.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Sheriff	Jail Booking Specialists & Coordinator	\$232,394	Property Tax Levy	Ongoing

Notes: Two regular Booking Specialists and one regular Booking Coordinator are created to increase capacity to book inmates at the jail. The number of inmate bookings has increased by five percent annually since 2014 to a projected total of 12,500 in 2017. This level of activity has led to unsafe conditions in the booking area of the jail due to wait times to be classified, booked, and transferred to appropriate areas of the jail. Creation of these positions will allow for more rapid booking and transfer of inmates and improve security as sworn staff, who currently provide administrative oversight, are able to concentrate on ensuring security.

Strategic Plan Goals

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Engineering	Senior Transportation Study	\$50,000	Property Tax Levy	One-Time

Notes: Funding was provided in 2017 to conduct a senior transportation needs assessment that identified issues for senior in the unincorporated county, as envisioned by the County Strategic Plan. This assessment included 10 recommendations to address the needs identified for this population. Funding of \$50,000 is provided in 2018 to finalize development and analysis of the top recommendations, including possible budgets, implementation requirements, etc. The County intends to leverage these funds in partnership with other entities to complete this Strategic Plan Objective.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
County Manager – Behavioral Health	Larimer County Co- Responder Program	\$120,000	Property Tax Levy	Ongoing

Notes: This funding is provided to hire one Behavioral Health Specialist position that will team with local law enforcement agencies to provide behavioral health services in response to calls. The County is partnering with municipalities in offering similar resources which may be augmented through State grant funding. The goal is to provide trained behavioral health providers to de-escalate situations that might otherwise result in arrests and jail time. This will produce improved outcomes for individuals in need, and significant cost savings from avoiding unnecessary arrests, jail stays, and prosecutions.

Service Expansion

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Econ Devel./ Coop. Extension	Cottage Food Producer Food Safety Education	\$0	Absorbed in Existing Budget	Pilot Project

Notes: The Economic Development department will supply funding to Cooperative Extension to provide food safety training and certification to cottage food producers. State bill SB12-048 required these small businesses to obtain this training, which does not currently exist in Larimer County. Larimer County Cooperative Extension receives dozens of requests for this training per month and must refer interested parties to training in other areas such as the Denver metro area.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Economic Development	Broadband Program	\$107,728	Property Tax Levy	Combination

Notes: Funding is provided to continue the County's effort to explore the possibility of partnering with municipalities and/or the private sector on broadband initiatives.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Facilities	Security Management	\$96,000	Property Tax Levy	Ongoing

Notes: Funding is provided to enhance security management of County facilities based on a recent risk assessment. This funding may be utilized to create and hire a position or provide these services on a contract basis.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Facilities	Security Management	\$45,000	Property Tax Levy	Ongoing

Notes: Funding is provided to purchase contracted security services for County Facilities based on a recent risk assessment.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Human Resources	Internship Program	\$12,500	Property Tax Levy	Ongoing

Notes: The Human Resources department is creating an internship program with the Colorado State University college of Political Science that will enable 12 students to participate per semester. This partnership has been repeatedly identified during the annual Strengths, Weakness, Opportunities and Threats (SWOT) process as an opportunity to develop a pipeline for college graduates who may be interested in working for the County. The funding will cover implementation costs such as transportation, handouts, meetings, etc.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Information Technology	Enterprise Content Management	\$245,561	Property Tax Levy	Ongoing

Notes: One regular Senior Applications Programmer Analyst position is created, and funding is provided for software licenses to implement automated solutions to long standing paper workflow problems. This proposal elevates the content service to an enterprise support model and makes efficiency tools available to all departments that may not have resources to fund these projects.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
The Ranch	Business Reorganization	\$58,999	Program Revenues	Ongoing

Notes: This initiative reorganizes operations at The Ranch including landscaping, marketing and social media. One full time position, four part time positions and equipment rental/replacement costs are eliminated. These services will be outsourced. One dedicated marketing resource to manage the marketing, social media and advertising for The Ranch will be provided on a contract basis. Currently, this work is divided among the Event Department staff who are not experts in these services.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Risk Management	ADA Coordinator	\$90,348	Property Tax Levy	Ongoing

Notes: One regular Americans with Disabilities Act (ADA) Coordinator position is created based on the recommendation of a comprehensive study for the County. A consultant is presently reviewing accessibility of County buildings, accessibility to programs & services provided by the County, and evaluating administrative and operational policies and procedures. Due to the size and complexity of Larimer County operations and programs offered, it is appropriate to have a full time ADA Coordinator on staff. It has been determined that the Risk Management Department would be the most appropriate location for the ADA coordinator position to reside.

The ADA Coordinator will be generally responsible for overseeing implementation of the County ADA Transition Plan, ensuring compliance with title II of the Americans with Disabilities Act, coordinating the efforts of the department level ADA representatives (see attached structure diagram in the documents section), and being the County's subject matter expert regarding ADA compliance.

Larimer County Budget Preparation & Management Policies

Larimer County's Budget Preparation and Management Policies are included in the County's Administrative Policy and Procedure, located on the County's website at: http://www.larimer.org/budget/budget_policies.pdf Below is a summary of significant budget-related policies:

Budget Development

The Board of County Commissioners (BOCC) designates the County Manager to oversee the revision of the current budget and the creation of a recommended, balanced budget for the ensuing year by October 15th that substantially meets the priorities and strategic initiatives of the BOCC and submit the same to the BOCC for consideration for adoption (reference H).

The resources of Larimer County shall be directed in a manner consistent with the concerns, needs, and priorities of its stakeholders and the laws and statutes of Colorado. Therefore Larimer County shall develop an understanding of the laws and statutes of Colorado; the concerns, needs, and priorities of its stakeholders; the condition of the community and trends and issues that may affect it in the future in order to establish the most appropriate budgetary priorities and goals.

Larimer County shall identify and conduct a periodic assessment of: - the programs and services that it provides, their intended purpose, and factors that could affect their provision in the future - its capital assets, including the condition of the assets and factors that could affect the need for or ability to maintain the assets in the future (reference I).

Larimer County BOCC shall identify its broad goals and priorities based on its assessment of the community it serves and its operating environment. The broad goals shall define the priorities and preferred future state of the community or area served. They shall provide the basis for making resource allocation decisions during the budget process and serve as a focal point for assessing and coordinating various long-range or strategic plans.

The budget shall not commit Larimer County to providing programs or levels of service that cannot be reasonably sustained in light of reasonably projected future resources.

The budget shall include funds for cash flow requirements (Working Capital) and an Emergency Reserve as required by Article X, Section 20 of the Colorado Constitution Amendment One (TABOR).

All spending agencies must utilize the Larimer County Budget System and Salary Projection System to prepare and communicate budgetary requests & requirements and to maintain and manage their budget throughout the fiscal year.

The County budget shall be adopted on a basis consistent with generally accepted accounting principles with the following provisions: - County governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except for the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102. - County proprietary funds shall be budgeted on a modified accrual basis and accounted for on a full accrual basis.

Revenue Projection Methodology & Budgeting Policy

Larimer County's financial policies include provisions on how revenues shall be forecasted and budgeted:

- 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.

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

Policies for Budgeting for Staffing Levels & Compensation Costs

- The budget shall identify (for each spending agency) the total number of regular positions (FTE's) authorized and budgeted by position title for the prior, current and ensuing year budgets. The BOCC may approve changes to regular staffing authorizations throughout the year if budgeted funds are available.
- Larimer County shall actively monitor and manage regular staffing levels, budgets and costs to assure that funds are budgeted and available to fulfill approved staffing plans. The Larimer County Human Resources Department shall maintain an inventory and status (filled, unfilled, overfilled, etc.) of all regular positions approved and funded in the budget. Unfunded or unbudgeted positions shall not be included in the inventory of positions.
- 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. The authorized and funded level of regular positions (FTEs) is the level of staffing that is supported by the budget (not counting on personnel costs savings) and approved by the BOCC. The practice of short-term overfilling is permitted provided that the budgeted funds are available, however short-term over-filling does not authorize the overfilled position for future budgets.

Policies for Budgeting Fund Balance and Reserves

“Fund Balance” means the balance of residual equities available to carry into subsequent years' budgets consistent with the basis of accounting determined for budget purposes. As part of the budget process, all spending agencies that are responsible for managing the budget of a county Fund (or sub-fund) must allocate the budgeted ending fund balance into the following categories.

- Reserved for Emergencies (account 31600) – funds set aside for an emergency as defined by 30-25-107 of the CRS (to provide for expenditures caused by an act of God, or the public enemy, or some contingency that could not have been reasonably foreseen at the time of adoption of the budget) or the TABOR Emergency Reserve.
- Working Capital (account 31840) - funds set aside to meet cash-flow requirements
 - Working Capital Requirements - It is the policy of the BOCC that each county fund maintains a minimum Working Capital ratio greater than 10% but less than 25% of annual expenditures of the fund. The Working Capital Ratio = Working Capital ÷ Annual Fund

- Operating Expenditures (including operating transfers out and excluding significant one-time expenses).
- For county funds that receive revenue from multiple sources, the 10% minimum working capital ratio may exclude expenditures of state or federal grants or other state or federal funding, or any other grant funds received and expended by the fund.
 - For the purpose of calculating working capital ratio in Parks and Open Lands sub-funds, the total may be an aggregate total of all Park and Open Lands Funds.
 - The following funds shall be exempt from the 10% Working Capital Ratio requirement:
 - All Local, Special and General Improvement Districts
 - All funds designated for construction projects or other capital reserves
 - All debt service funds
 - All sales tax funds
 - The following funds shall be exempt from the 25% maximum reserve requirement:
 - Building Inspection Fund
 - Capital Outlay and Projects (account 31845) – funds set aside for future capital expenditure.
 - Future Programs/Services (account 31850) – funds set aside for future expenditures for programs or services.
 - Undesignated/Unrestricted (account 31900) – funds not yet designated for any purpose.
 - Special Requirements for Internal Service & Enterprise Funds – As part of the budget process, all spending agencies who are responsible for managing the budget of a Internal Service or Enterprise fund must allocate the budgeted ending fund balance into the following additional category.
 - Value of Inventory - This is the value of inventory that is included in fund balance.

Capital Projects

A capital project is defined as land and land improvements, buildings & building improvements, and infrastructure (roads, bridges, etc.) which benefits more than a single fiscal period and meets the dollar threshold specified in the Capital Asset Policy.

Budget Adoption Process

Annually, the Larimer County Board of County Commissioners (BOCC) has the authority and responsibility to adopt and oversee implementation of a budget approving the use of public funds for the operation of all County functions. In preparing its annual budget, Larimer County follows the provisions of the Local Government Budget Law of Colorado. This law requires the adoption of an annual budget by all Colorado counties. Colorado State law (CRS Title 29) specifies requirements that must be followed in budgeting. The following items summarize the key requirements covered in Colorado Budget law:

The BOCC must appoint a person to oversee the preparation of a recommended, balanced budget for the ensuing year by October 15th of each year for presentation to the BOCC. This person is the County Manager of Larimer County.

A budget must meet the following statutory requirements:

- The budget must be balanced. Expenditures cannot be greater than the total anticipated spendable resources.
- The budget must be separated into funds and information for both the expenditures and the revenue must be classified by the agency that is authorized to spend money (the spending agency). The expenditure data must show the objects of expenditure and anticipated revenue data must show its different sources (reference C).
- The expenditure and revenue data must be shown for the corresponding figures for three years:
 - The last completed fiscal year, using audited figures.
 - The current year.
 - The ensuing budget year.

- The budget must show a beginning fund balance, anticipated revenue, expenditures and ending fund balance.
- The budget document must include a "budget message" which describes the important features of the budget.
- It must include a statement of the budgetary basis of accounting used and a description of the services to be delivered during the budget year.

Upon receipt of the recommended, 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:

- The budget is open for inspection at a designated place.
- The budget will be considered for adoption on a specified time and date.
- Any elector may inspect the budget and file or register objections at any time prior to the final adoption of the budget.

Prior to the adoption of the budget, the Board of County Commissioners shall review the recommended budget and revise, alter, increase or decrease the items as it deems necessary in view of the needs of the various spending agencies and in view of anticipated revenues. If the Board of County Commissioners increases the total expenditures to be made in the ensuing year, it shall provide for increased spendable resources so that the total means of financing the budget is equal to or greater than the total recommended expenditures.

The Board of County Commissioners shall adopt the budget before certifying mill levies (if it certifies a levy for property tax). Otherwise, the budget must be adopted by December 31.

The adoption of the budget must be formalized and made official by the Board of County Commissioners through adoption of several resolutions:

- A Resolution to Adopt Budget to summarize and adopt 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.
- An Appropriation Resolution to set the expenditures limits in the adopted budget, it must include an expenditure total no greater than the anticipated spendable resources, and must include all funds. The amount appropriated for the spending agencies cannot exceed the amounts fixed in the Resolution to Adopt Budget.
- A Resolution to Designate Ending Fund Balances to summarize the ending fund balances by fund to identify the purposes for which ending fund balances are designated or reserved for Larimer County.

The county must file a certified copy of its adopted budget, including the budget message, with the Colorado Division of Local Government no later than thirty days following the beginning of the fiscal year of the adopted budget.

Amending the Adopted Budget

A Notice and Resolution to Amend Budget must be adopted to amend the budget. The resolution must summarize the appropriation changes for each spending agency for Larimer County and identify the sources of financing the changes. Two categories of budget amendments are identified in Colorado Revised Statutes:

- **Budgetary Transfers:** A transfer consists of moving budgeted and appropriated monies from one or more spending agencies in one fund to one or more spending agencies in another fund. It can consist of the transfer of budgeted and appropriated monies between spending agencies within one fund.

- Supplemental Budgets: A supplemental budget shall be adopted to account for revenues in excess of the budget and to authorize expenditure of additional funds. Whenever the county receives unanticipated revenues, or revenues not assured at the time of the adoption of the budget, a supplemental budget and appropriation shall be enacted to authorize the expenditure of these unanticipated funds.

The adopted budget is a financial plan, and as such, occasional modifications may be necessary during the year for a variety of circumstances. 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.

Amendments that do not require additional, increased, or new financial commitments may be approved as follows:

- The Budget Director is authorized to approve modifications to the current budget for the following purposes:
 - Transfer budgeted amounts within an object of expenditure classification for a spending agency.
 - Adjust beginning fund balances to audited amounts.
 - Adjust the budget of the Public Trustees Office as directed by that office.
 - Adjust the budget for increased revenues that are not to be expended in the current year.
 - Adjust the budget for revenue and/or expenditures previously approved by the County Manager or BOCC.
 - Carryover and re-appropriate funds remaining from an uncompleted project previously approved for a spending agency and budgeted in the prior year.
- The County Manager is authorized to approve modifications to the current budget for the following purposes:
 - Revenue is to be received that was neither anticipated nor budgeted or a revenue is increased/decreased and corresponding expenditures of a spending agency must be adjusted.
 - Increase the budgeted amounts for any object of expenditure classification supported by like increase in revenues.
 - Move budgeted amounts between any of the object of expenditure classifications for a spending agency.
 - Transfer budgeted funds between spending agencies

Amendments that request additional, increased, or new financial commitments may be approved by the BOCC but first must be weighed against other budgetary priorities and needs; receive a funding recommendation from the County Manager and Budget Director; and shall meet at least one the following criteria:

- The amendment is in response to an emergency beyond the control of a spending agency, which will result in over expenditure of the appropriated budget.
- The amendment is due to a policy, law, statute, or court ruling that has become effective which mandates expenditures by a spending agency that were neither anticipated nor budgeted.
- The amendment is necessary by a spending agency to avoid or correct an adverse condition impacting the health, safety, or welfare of county residents and/or employees.

All approved amendments to the budget during the year shall be summarized and adopted by formal resolution in a Notice and Resolution to Amend Budget and Transfer Funds.

Larimer County Budget Preparation Calendar

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

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

PUBLIC HEARINGS – Hearings on the 2018 Proposed Budget will be held on:

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

November 6, 2017 at 5 P.M. (Note – Televised and Live Viewer Call-In)

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

Note - Televised on Fort Collins Cable Channel 14, Laporte and Wellington Channel 16, and Loveland & Berthoud Cable Channel 16. Viewers are able to call with questions or comments by dialing 970-498-7016

November 7, 2017 at 6:30 P.M. (Note - Televised)

Estes Park Municipal Building Board Chambers Room
170 MacGregor Avenue
Estes Park, CO 80517

Note - Televised on Estes Park Cable Channel 12

ADOPTION HEARING – Adoption of the 2018 Budget is schedule to occur on:

December 20, 2017 at 1:30 P.M.

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

Copies of the 2018 Proposed Budget are available at the Larimer County Budget Office, 200 West Oak Street, Fort Collins, Colorado (phone 970-498-7017). The budget is available online at <http://www.larimer.org>

Comments on the County Budget may be:

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

Additional Sections - The following sections show additional details of the Larimer County Proposed Budget for 2017. Details of programs within any department or fund are available upon request by calling the Larimer County Budget Office at 970-498-7017.

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

2018 Expenditures by Division

Overview

The 2018 gross expenditure budget for Larimer County Government is \$486.1 million, broken out by Elected Office/Division as shown in the tables below:

Elected Office/Division	FY2016 ACTUAL	FY2017 ADOPTED	FY2017 CHANGES	FY2017 REVISED	FY2018 ADOPTED	2018 2017 REVISED \$
Assessor	\$3,892,163	\$4,159,604	\$100,000	\$4,259,604	\$4,322,366	\$62,762
Clerk and Recorder	\$7,578,429	\$11,037,993	\$152,593	\$11,190,586	\$9,926,680	(\$1,263,906)
Code Compliance and Building	\$2,366,380	\$2,623,586	\$486,969	\$3,110,055	\$2,780,803	(\$329,752)
Citizen Resources	\$688,629	\$643,200	(\$250)	\$642,950	\$0	(\$642,950)
Development Planning	\$733,897	\$1,121,903	\$286,122	\$1,408,025	\$1,945,591	\$537,566
Rural Land	\$288,049	\$294,065	\$0	\$294,065	\$0	(\$294,065)
Community Development - TOTAL	\$4,076,955	\$4,682,754	\$764,841	\$5,477,595	\$4,726,394	(\$721,201)
Alternative Sentencing Department	\$5,346,969	\$6,638,871	\$45,154	\$6,684,025	\$6,949,958	\$265,933
Community Corrections	\$10,330,310	\$10,706,004	\$716,900	\$11,422,904	\$11,777,175	\$354,271
Criminal Justice Coordination	\$966,512	\$774,773	\$95,516	\$870,289	\$834,202	(\$36,087)
Criminal Justice - TOTAL	\$16,643,791	\$18,119,648	\$857,570	\$18,977,218	\$19,561,334	\$584,116
Budget	\$33,009,221	\$35,177,915	\$5,748,844	\$40,656,759	\$40,638,058	(\$18,701)
Commissioners and County Manager	\$3,340,629	\$9,591,199	(\$4,767,058)	\$4,824,141	\$8,322,328	\$3,498,187
County Attorney	\$1,969,128	\$2,103,139	\$0	\$2,103,139	\$2,208,597	\$105,458
Facilities Management	\$21,558,403	\$19,869,823	\$4,009,406	\$23,879,229	\$50,419,263	\$26,534,034
Fleet Services	\$9,162,531	\$9,108,182	\$3,696,484	\$12,804,666	\$8,536,466	(\$4,268,200)
Human Resources	\$25,107,003	\$26,801,624	\$658,987	\$27,460,611	\$31,999,071	\$4,538,460
Print Shop and Mail	\$412,425	\$406,420	\$0	\$406,420	\$0	(\$406,420)
County Manager - TOTAL	\$94,559,339	\$103,058,302	\$9,076,663	\$112,134,965	\$142,117,784	\$29,982,819
Coroner	\$1,183,092	\$1,387,921	\$0	\$1,387,921	\$1,423,686	\$35,765
District Attorney	\$7,460,178	\$8,463,433	\$40,921	\$8,504,354	\$9,065,655	\$561,301
Accounting and Reporting	\$15,902,962	\$11,770,451	\$2,352,515	\$14,122,966	\$7,691,215	(\$6,431,751)
Purchasing	\$309,660	\$517,997	\$62,400	\$580,397	\$483,707	(\$96,690)
Risk Management	\$2,215,842	\$2,591,620	\$880,100	\$3,471,720	\$2,807,454	(\$664,266)
Sales Tax Collection and Distribution	\$19,108,112	\$9,154,937	\$1,868,811	\$11,023,748	\$11,692,626	\$668,878
Financial Services - TOTAL	\$37,536,576	\$24,035,005	\$5,163,826	\$29,198,831	\$22,675,003	(\$6,523,828)

Elected Office/Division	FY2016 ACTUAL	FY2017 ADOPTED	FY2017 CHANGES	FY2017 REVISED	FY2018 ADOPTED	2018 2017 REVISED \$
Information Technology Management	\$16,232,045	\$16,005,035	\$1,832,877	\$17,837,912	\$18,818,499	\$980,587
Cooperative Extension	\$727,965	\$842,705	\$0	\$842,705	\$878,187	\$35,482
Health and Environment	\$9,859,669	\$10,223,183	(\$201,649)	\$10,021,534	\$11,571,252	\$1,549,718
Human Services	\$43,505,757	\$46,553,510	\$75,555	\$46,629,065	\$48,746,498	\$2,117,433
Workforce Center	\$8,295,866	\$7,421,401	\$989,323	\$8,410,724	\$7,643,989	(\$766,735)
TOTAL - Health and Human Services	\$62,389,257	\$65,040,799	\$863,229	\$65,904,028	\$68,839,925	\$2,935,897
Public Trustee	\$0	\$420,000	\$28,000	\$448,000	\$432,928	(\$15,072)
Engineering	\$7,689,623	\$6,901,294	\$14,288,218	\$21,189,512	\$8,325,484	(\$12,864,028)
Natural Resources	\$27,722,359	\$10,496,341	\$16,387,696	\$26,884,037	\$17,622,999	(\$9,2561,038)
Public Works Admin	\$301,599	\$333,092	\$0	\$333,092	\$351,553	\$18,461
Road and Bridge	\$34,119,933	\$87,090,494	(\$34,734,721)	\$52,355,773	\$81,255,355	\$28,889,582
The Ranch/Fairgrounds	\$7,908,510	\$8,692,545	\$557,417	\$9,249,962	\$12,477,208	\$3,227,246
Solid Waste Management	\$4,822,272	\$6,284,799	\$830,006	\$7,114,805	\$8,103,437	\$988,632
TOTAL - Public Works	\$82,564,296	\$119,798,565	(\$2,671,384)	\$117,127,181	\$128,136,036	\$11,008,855
Sheriff	\$46,524,880	\$48,682,586	\$4,405,384	\$53,087,970	\$54,506,989	\$1,419,019
Surveyor	\$6,691	\$24,381	\$0	\$24,381	\$20,880	(\$3,501)
Treasurer	\$1,324,213	\$1,520,259	\$0	\$1,520,259	\$1,559,940	\$39,681
TOTAL All Departments	\$381,971,906	\$426,436,285	\$20,614,520	\$447,050,805	\$486,134,100	\$39,083,295

Budget Summary by Service Category

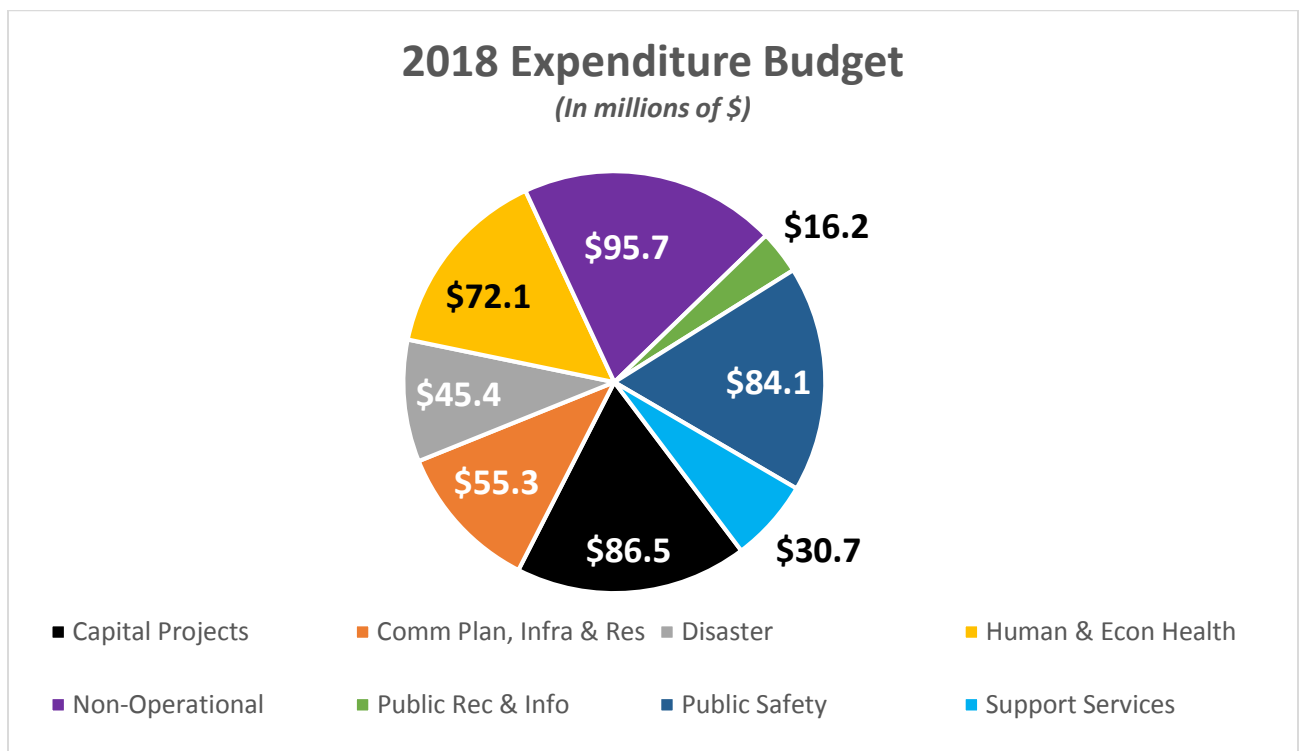
Overview

The 2018 Larimer County Budget is allocated largely by Service Category. A Service Category is a group of elected offices, divisions, departments, or programs that contribute to a broad functional area. Departments and programs are combined into Service Categories to emphasize collaboration between offices and departments in order to focus on goals and outcomes that serve citizens. The 2018 budget creates a new service category related to capital projects, which previously were included in operating budgets.

The County's Service Categories are:

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

The chart below shows the share of expenditures allocated to each Service Category in 2018. More detailed information about each Service Category is shown on the following pages.



Public Records and Information

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

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

DESCRIPTION	FY2016 ACTUALS	FY2017 ADOPTED	FY2017 REVISED	FY2018 ADOPTED	\$ Change From REVISED
Budget Equity	0	91,406	337,985	91,406	-246,579
Licenses and Permits	48,101	36,112	36,112	44,371	8,259
Charges for Services	11,413,750	9,797,321	10,277,321	10,640,584	363,263
Interest Earnings	2,080,626	1,000,000	2,400,000	1,050,000	-1,350,000
Miscellaneous Revenue	257	300	400	306	-94
Other Financing Sources	0	0	100,000	0	-100,000
Total Revenue	13,542,734	10,833,733	12,813,833	11,735,261	-1,078,572
Personnel	10,030,091	11,155,791	11,250,564	12,275,349	1,024,785
Operating Expenditures	2,765,762	3,222,573	3,474,379	3,916,283	441,904
Other Financing Uses	6,300	0	0	0	0
Total Expense	12,802,154	14,378,364	14,724,943	16,191,632	1,466,689
Future Programs/Services	0	166,406	2,046,506	252,000	-1,794,506
Fund Equity*	0	166,406	2,046,506	252,000	-1,794,506

**The 2017 ending and 2018 beginning fund balances may not match due to a reallocation of program budgets among Service Categories.*

Community Planning, Infrastructure, and 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

DESCRIPTION	FY2016 ACTUALS	FY2017 ADOPTED	FY2017 REVISED	FY2018 ADOPTED	\$ Change From REVISED
Budget Equity	0	85,953,446	73,176,380	69,343,002	-3,833,378
Taxes	21,786,749	20,656,083	25,494,021	17,455,926	-8,038,095
Intergovernmental Revenue	11,170,359	10,654,077	18,264,917	12,258,541	-6,006,376
Licenses and Permits	7,353,650	5,738,636	5,988,541	6,697,519	708,978
Charges for Services	14,526,213	13,604,285	15,798,688	14,511,185	-1,287,503
Interest Earnings	620,706	417,108	544,143	543,497	-646
Miscellaneous Revenue	359,209	120,765	297,654	549,420	251,766
Other Financing Sources	2,089,990	1,632,060	7,671,480	1,551,808	-6,119,672
Total Revenue	57,906,876	52,823,014	74,059,444	53,567,896	-20,491,548
Personnel	19,317,264	21,506,611	21,727,685	23,698,735	1,971,050
Operating Expenditures	27,618,624	27,632,229	39,950,515	24,893,825	-15,056,690
Capital Outlay	8,574,232	754,935	5,439,291	3,877,673	-1,561,618
Debt Service	103,250	373,500	562,878	217,760	-345,118
Other Financing Uses	6,062,836	2,334,833	4,754,633	2,594,241	-2,160,392
Other Expenses	0	45,676	0	0	0
Inventory Reporting	-89,959	55,000	-24,000	55,000	79,000
Total Expense	61,586,246	52,702,784	72,411,002	55,337,234	-17,073,768
Reserved for Debt	188,000	94,000	0	0	0
Reserved for Emergencies	49,958	374,041	377,693	425,639	47,946
Reserved for Loan Advances	0	8,000,000	0	0	0
Working Capital	6,030,427	6,772,967	9,656,169	10,698,213	1,042,044
Capital Outlay and Projects	23,011,191	12,994,035	22,151,759	10,069,767	-12,081,992
Future Programs/Services	88,903,816	54,348,721	48,067,555	46,380,045	-1,687,510
Fund Equity	118,183,392	82,583,764	80,253,176	67,573,664	-12,679,512

*The 2017 ending and 2018 beginning fund balances may not match due to a reallocation of program budgets among Service Categories.

Human and Economic Health

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

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

DESCRIPTION	FY2016 ACTUALS	FY2017 ADOPTED	FY2017 REVISED	FY2018 ADOPTED	\$ Change From REVISED
Budget Equity	0	11,947,371	13,844,769	12,740,863	-1,103,906
Taxes	11,303,482	11,853,434	11,853,434	13,064,464	1,211,030
Intergovernmental Revenue	43,271,257	44,187,123	44,609,747	45,760,949	1,151,202
Licenses and Permits	639,480	659,810	659,810	672,810	13,000
Charges for Services	4,579,726	4,131,970	4,857,099	4,266,421	-590,678
Interest Earnings	279	250	250	263	13
Miscellaneous Revenue	1,823,253	1,875,410	1,916,764	2,107,026	190,262
Other Financing Sources	863,361	1,007,608	1,113,988	1,462,026	348,038
Total Revenue	62,480,837	63,715,605	65,011,092	67,333,959	2,229,117
Personnel	37,856,514	42,549,148	42,958,405	46,009,482	3,051,077
Operating Expenditures	24,914,354	23,831,021	24,229,171	25,117,323	888,152
Capital Outlay	0	13,000	59,192	13,000	-46,192
Other Financing Uses	53,786	422,615	429,930	0	-429,930
Other Expenses	0	200,000	200,000	1,000,000	800,000
Total Expense	62,824,654	67,015,784	67,876,698	72,139,805	4,263,107
Reserved for Emergencies	0	863,605	863,605	863,605	0
Reserved for Loan Advances	295,254	295,254	295,254	295,254	0
Working Capital	8,186,609	7,190,575	8,686,756	7,117,055	-1,569,701
Capital Outlay & Projects	700,000	0	0	0	0
Future Programs/Services	4,199,803	2,055,734	2,895,248	-340,897	-3,236,145
Undesignated/Unrestricted	422,615	0	0	0	0
Fund Equity*	13,804,280	10,405,168	12,740,863	7,935,017	-4,805,846

*The 2017 ending and 2018 beginning fund balances may not match due to a reallocation of program budgets among Service Categories.

Public Safety

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

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

DESCRIPTION	FY2016 ACTUALS	FY2017 ADOPTED	FY2017 REVISED	FY2018 ADOPTED	\$ Change From REVISED
Budget Equity	0	4,027,588	6,805,906	2,899,760	-3,906,146
Taxes	8,400,000	8,601,390	8,601,390	8,816,425	215,035
Intergovernmental Revenue	3,351,624	2,611,471	3,741,918	3,164,134	-577,784
Licenses and Permits	441,442	330,000	334,200	310,000	-24,200
Charges for Services	12,759,623	11,839,671	12,406,599	12,363,136	-43,463
Interest Earnings	45,498	28,610	28,610	53,825	25,215
Miscellaneous Revenue	790,686	587,800	597,623	673,762	76,139
Other Financing Sources	6,361,374	7,151,733	7,151,733	8,139,014	987,281
Total Revenue	32,150,247	31,150,675	32,862,073	33,520,296	658,223
Personnel	54,894,894	59,221,349	59,569,097	64,468,537	4,899,440
Operating Expenditures	16,806,921	17,361,748	21,475,734	19,110,787	-2,364,947
Capital Outlay	6,710	0	0	300,000	300,000
Other Financing Uses	406,357	323,294	947,316	268,282	-679,034
Total Expense	72,114,882	76,906,391	81,992,147	84,147,606	2,155,459
Working Capital	0	506,500	506,500	535,000	28,500
Capital Outlay & Projects	0	50,000	50,000	50,000	0
Future Programs/Services	0	2,616,144	2,020,104	1,380,953	-639,151
Fund Equity*	0	3,172,644	2,576,604	1,965,953	-610,651

*The 2017 ending and 2018 beginning fund balances may not match due to a reallocation of program budgets among Service Categories.

Support Services

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

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

DESCRIPTION	FY2016 ACTUALS	FY2017 ADOPTED	FY2017 REVISED	FY2018 ADOPTED	\$ Change From REVISED
Budget Equity	0	9,466,597	15,067,241	14,467,303	-599,938
Intergovernmental Revenue	517,796	1,475,560	425,560	25,560	-400,000
Licenses and Permits	4,300	0	0	0	0
Charges for Services	9,166,661	9,851,329	9,444,329	9,959,846	515,517
Miscellaneous Revenue	179,719	199,178	156,178	150,564	-5,614
Other Financing Sources	13,971,255	14,829,458	15,517,157	12,197,598	-3,319,559
Total Revenue	23,839,731	26,355,525	25,543,224	22,333,568	-3,209,656
Personnel	14,990,042	17,338,849	17,727,155	18,307,657	580,502
Operating Expenditures	10,995,084	11,916,804	13,485,465	10,961,996	-2,523,469
Capital Outlay	2,974,502	1,864,378	2,231,429	530,013	-1,701,416
Other Financing Uses	91,375	0	360,246	897,000	536,754
Total Expense	29,051,003	31,120,031	33,804,295	30,696,666	-3,107,629
Working Capital	0	-77,030	616,303	155,006	-461,297
Capital Outlay & Projects	0	0	-1,036	2,226,671	2,227,707
Future Programs/Services	0	12,204,218	13,751,000	9,682,382	-4,068,618
Fund Equity*	0	12,127,188	14,366,267	12,064,059	-2,302,208

*The 2017 ending and 2018 beginning fund balances may not match due to a reallocation of program budgets among Service Categories.

Non-Operational Accounts

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

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

DESCRIPTION	FY2016 ACTUALS	FY2017 ADOPTED	FY2017 REVISED	FY2018 ADOPTED	\$ Change From REVISED
Budget Equity	0	76,629,810	84,776,947	78,327,225	-6,449,722
Taxes	106,507,908	111,772,655	112,589,943	116,298,896	3,708,953
Assessments	284,099	246,124	246,124	259,610	13,486
Intergovernmental Revenue	789,483	740,500	740,500	1,755,800	1,015,300
Charges for Services	26,182,244	30,046,216	30,037,949	37,018,787	6,980,838
Interest Earnings	-826,091	-619,020	-495,537	-664,509	-168,972
Miscellaneous Revenue	3,553,529	3,747,167	4,099,317	3,818,090	-281,227
Other Financing Sources	1,031,236	1,831,260	4,287,151	947,254	-3,339,897
Other Revenue	0	45,675	45,675	0	-45,675
Total Revenue	137,522,408	147,810,577	151,551,122	159,433,928	7,882,806
Personnel	2,019,062	2,452,393	2,430,353	2,318,841	-111,512
Operating Expenditures	42,006,200	44,624,976	46,083,785	52,805,310	6,721,525
Capital Outlay	33,155	185,000	285,048	623,188	338,140
Debt Service	8,812,057	10,176,235	12,424,391	5,989,930	-6,434,461
Other Financing Uses	41,589,392	27,317,514	34,390,271	33,966,884	-423,387
Total Expense	94,459,865	84,756,118	95,613,848	95,704,153	90,305
Reserved for Debt	3,062,256	5,840,958	1,788,143	1,325,905	-462,238
Reserved for Emergencies	1,760,441	5,592,877	5,592,877	6,400,000	807,123
Working Capital	1,106,608	13,182,429	13,060,252	14,338,324	1,278,072
Capital Outlay & Projects	14,652,778	4,175,805	5,306,124	1,044,017	-4,262,107
Future Programs/Services	24,353,368	47,831,610	50,880,235	49,953,819	-926,416
Fund Equity*	44,935,450	76,623,679	76,627,631	73,062,065	-3,565,566

*The 2017 ending and 2018 beginning fund balances may not match due to a reallocation of program budgets among Service Categories.

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; or repair infrastructure that was damaged in a natural disaster. See the separate Capital Improvements Budget for more detail on this Service Category.

DESCRIPTION	FY2016 ACTUALS	FY2017 ADOPTED	FY2017 REVISED	FY2018 ADOPTED	\$ Change From REVISED
Budget Equity	0	68,742,303	87,110,577	67,364,730	-19,745,847
Taxes	3,751,846	3,761,422	2,000,000	10,526,717	8,526,717
Assessments	54,098	0	320,000		-320,000
Intergovernmental Revenue	2,458,169	4,449,291	5,228,977	11,010,962	5,781,985
Charges for Services	4,950,039	4,749,551	4,749,551	4,580,481	-169,070
Interest Earnings	215,058	60,000	93,900	40,200	-53,700
Miscellaneous Revenue	1,941,515	36,000	835,003	36,000	-799,003
Other Financing Sources	39,415,277	6,109,316	14,449,560	28,927,145	14,477,585
Other Revenue	0	0	840,000	32,000	-808,000
Total Revenue	52,786,003	19,165,580	28,516,991	55,153,505	26,636,514
Personnel	661,613	690,950	686,106	356,385	-329,721
Operating Expenditures	8,406,580	7,433,009	17,027,491	32,288,841	15,261,350
Capital Outlay	23,278,064	20,477,380	27,444,093	41,301,597	13,857,504
Debt Service	47,642	0	0	0	0
Other Financing Uses	2,369,462	1,589,436	2,128,669	12,534,608	10,405,939
Other Expenses	0	0	340,000	0	-340,000
Total Expense	34,763,362	30,190,775	47,626,359	86,481,431	38,855,072
Working Capital	1,000,000	1,000,000	1,000,000	0	-1,000,000
Capital Outlay & Projects	29,799,587	41,646,530	52,671,662	46,958,937	-5,712,725
Future Programs/Services	486,153	14,995,578	15,145,583	3,654,593	-11,490,990
Fund Equity*	31,285,740	57,642,108	68,817,245	50,613,530	-18,203,715

*The 2017 ending and 2018 beginning fund balances may not match due to a reallocation of program budgets among Service Categories.

Disaster-Related Projects

These items represent costs to repair or replace infrastructure damaged in natural disasters, or projects whose main purpose is to mitigate future disasters. For 2018 this budget largely represents projects in the Road and Bridge department to repair assets damaged in the 2013 flood; please see the Capital Improvements Budget for further detail.

DESCRIPTION	FY2016 ACTUALS	FY2017 ADOPTED	FY2017 REVISED	FY2018 ADOPTED	\$ Change From REVISED
Budget Equity	0	3,829,558	-4,070,296	7,106,782	11,177,078
Intergovernmental Revenue	8,223,429	57,738,075	30,441,407	37,332,819	6,891,412
Miscellaneous Revenue	0	0	23,949	37,500	13,551
Other Financing Sources	1,348,391	6,206,203	1,519,232	5,365,301	3,846,069
Total Revenue	9,571,820	63,944,278	31,984,588	43,735,720	11,751,032
Personnel	973,407	326,651	602,309	383,827	-218,482
Operating Expenditures	11,403,543	62,606,046	30,702,529	39,731,923	9,029,394
Capital Outlay	704,409	161,319	379,008	607,892	228,884
Other Financing Uses	1,288,382	6,272,022	1,317,667	4,711,931	3,394,264
Total Expense	14,369,741	69,366,038	33,001,513	45,435,573	12,434,060
Future Programs/Services	0	-8,044,753	-5,966,929	-11,629,229	-5,662,300
Undesignated/Unrestricted	0	6,452,551	879,708	3,535,315	2,655,607
Fund Equity*	0	-1,592,202	-5,087,221	-8,093,914	-\$3,006,693

*The 2017 ending and 2018 beginning fund balances may not match due to a reallocation of program budgets among Service Categories.

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 83 separate funds reported in its Comprehensive Annual Financial Report (CAFR). Many of these 83 funds have other sub-fund units that provide for additional accounting and budgeting detail. The County prepares and adopts an annual budget for 124 County funds, which includes the CAFR-reported funds plus 33 of their 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 four 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, and the Open Space Fund. A schedule showing three years of financial information for all of the 83 funds (which includes a roll-up of the additional 33 sub-funds) follows these descriptions.

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 sub funds:

- A Contingency Fund, which could be utilized for unforeseen events and emergencies
- The Disaster Fund, which accounts for expenditures and reimbursement revenues related to the 2013 flood and the 2012 High Park Fire.

Debt Service Funds

The Debt Service Funds account for the accumulation of financial resources for the payment of interest and principal on all governmental fund long-term debt except for accrued compensated absences and capital lease obligations which are paid by the fund incurring such expenditures. Debt Service Fund

resources are derived from voter-approved sales taxes in the case of the Ranch, Open Space, and the Humane Society; whereas the improvement districts are funded by special assessments. Larimer County's Debt Service Funds include:

- Assessment Debt
- The Ranch
- Open Space
- Larimer County Humane Society

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:

- Capital Expenditures
- Replacement Fund
- Larimer County Humane Society
- Improvement District Construction

Special Revenue Funds

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

The County's special revenue funds include:

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

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

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

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

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

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

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

Revenue & Expenditure Summaries

Summary of Estimated Financial Sources & Uses – All Funds

Summary

The charts below provide a three-year comparison of:

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

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

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

Comparison of Revenues & Expenditures by Category, 2016-2018 (in millions of \$)						
Revenue Category	2016 Actual	2017 Budget	2017 Revised Budget	2018 Budget	2018 Rev 2017 \$	2018 Rev 2017 %
Intergovernmental	\$69.8	\$121.9	\$103.5	\$111.3	\$7.9	7%
Property Taxes	\$105.2	\$110.7	\$110.7	\$121.6	\$10.9	10%
Sales & Use Taxes	\$46.6	\$46.0	\$49.9	\$44.5	(\$5.3)	-16%
External Charges for Services	\$40.6	\$37.8	\$41.0	\$40.1	(\$0.9)	-2%
Internal Charges for Services	\$42.9	\$46.2	\$46.6	\$53.3	\$6.7	13%
Licenses & Permits	\$8.5	\$6.8	\$7.0	\$7.7	\$0.7	9%
Debt Proceeds	\$0.0	\$0.0	\$2.6	\$0.0	(\$2.6)	-100%
Interest Earnings	\$2.1	\$0.9	\$2.6	\$1.0	(\$1.5)	-150%
Miscellaneous & Other	\$8.6	\$7.4	\$12.8	\$8.2	(\$4.7)	-36%
Other Financing Sources	\$65.1	\$38.3	\$45.7	\$57.7	\$12.0	21%
Use/(Add to) Fund Balance	(\$7.4)	\$10.6	\$24.7	\$40.7	\$16.0	65%
TOTAL GROSS REVENUES (a)	\$382.0	\$426.4	\$447.1	\$486.1	\$39.1	8%
Expenditure Category	2016 Actual	2017 Budget	2017 Revised Budget	2018 Budget	2018 Rev 2017 \$	2018 Rev 2017 %
Personnel	\$140.7	\$155.2	\$157.0	\$167.8	\$10.9	7%
Operating	\$144.9	\$198.6	\$196.4	\$208.8	\$12.4	6%
Capital Outlay	\$35.6	\$23.5	\$35.8	\$47.3	\$11.4	24%
Debt Service	\$9.0	\$10.6	\$13.0	\$6.2	(\$6.8)	-109%
Other Expenses	\$0.0	\$0.3	\$0.5	\$1.1	\$0.6	-120%
Inter-Fund Transfers	\$51.9	\$38.3	\$44.3	\$55.0	\$10.6	19%
TOTAL GROSS EXPENDITURES (a)	\$382.0	\$426.4	\$447.1	\$486.1	\$39.1	8%
Less Non-Operational Govt. Accts.	(\$94.5)	(\$84.8)	(\$95.6)	(\$95.7)	(\$0.1)	0%
Less Capital Projects (b)	(\$34.8)	(\$30.2)	(\$47.6)	(\$86.5)	(\$38.9)	-82%
Less Disaster-Related Expenses	(\$14.4)	(\$70.4)	(\$33.0)	(\$45.4)	(\$12.4)	-38%
Total Net Expenditures	\$238.3	\$241.0	\$270.9	\$258.5	(\$12.4)	-5%
<i>(a) = Totals may not foot due to rounding</i>						
<i>(b) = Because Capital Projects is new Service Category in 2018, not all data may be accurate for 2016 & 2017</i>						

Table 2 - Expenditures by fund type & fund

Comparison of Expenditures by Fund, 2016-2018						
(in millions)						
Fund	2016 Actual	2017 Budget	2017 Revised Budget	2018 Budget	2018 Rev 2017 \$	2018 Rev 2017 %
GENERAL FUND	\$110.8	\$118.1	\$129.6	\$135.6	\$6.0	4%
Contingent	\$0.0	\$1.8	\$1.8	\$0	-\$1.8	100%
Natural Disaster	\$3.2	\$8.9	\$10.5	\$7.5	-\$3.1	-41%
SPECIAL REVENUE FUNDS						
Criminal Justice Services	\$16.6	\$18.1	\$19.0	\$19.6	\$0.6	3%
Building Inspection	\$1.4	\$1.4	\$1.7	\$2.0	\$0.2	12%
Conservation Trust	\$1.1	\$0.1	\$0.7	\$0.1	-\$0.6	-518%
Workforce Center	\$8.0	\$7.1	\$8.1	\$7.3	-\$0.8	-10%
The Ranch	\$7.9	\$8.7	\$9.2	\$12.5	\$3.2	26%
Developmental Disabilities	\$3.5	\$3.6	\$3.6	\$4.1	\$0.4	12%
Health & Environment	\$9.9	\$10.2	\$10.0	\$11.5	\$1.5	13%
Open Space(a)	\$14.9	\$5.0	\$18.4	\$9.7	-\$8.6	-46%
Sales Tax Fund(a)	\$19.1	\$9.2	\$11.0	\$11.7	\$0.7	6%
Parks Fund(a)	\$10.1	\$3.7	\$7.0	\$6.6	-\$0.4	-6%
Pest Control	\$0.8	\$1.0	\$1.1	\$0.9	-\$0.1	-14%
Public Trustee	\$0.0	\$0.4	\$0.4	\$0.4	\$0.0	0%
Road & Bridge(a)	\$34.7	\$87.6	\$52.2	\$81.2	\$28.9	36%
Human Services	\$43.5	\$46.6	\$46.6	\$48.7	\$2.1	5%
Drainage Funds(a)	\$0.1	\$0.0	\$0.0	\$0.1	\$0.1	75%
DEBT SERVICE FUNDS						
Assessment Debt(a)	\$1.2	\$0.1	\$4.5	\$0.1	-\$0.5	-98%
The Ranch	\$4.3	\$4.3	\$4.3	\$4.4	\$0.1	2%
Open Space	\$1.2	\$1.2	\$1.2	\$1.2	\$0.0	0%
Larimer Humane Society	\$7.6	\$4.4	\$6.6	\$0.0	-\$6.6	-100%
CAPITAL PROJECT FUNDS						
Larimer Humane Society	\$9.4	\$7.0	\$6.5	\$0.0	-\$6.5	-100%
Capital Projects	\$4.8	\$5.7	\$9.5	\$29.5	\$20.0	68%
Replacement Fund	\$2.4	\$4.7	\$5.2	\$0.8	-\$4.4	-590%
Public & Gen'l Impr Dist(a)	\$2.1	\$1.7	\$5.1	\$2.1	-\$3.0	-59%
ENTERPRISE FUND						
Solid Waste	\$4.8	\$6.3	\$7.1	\$8.1	\$1.0	12%
INTERNAL SERVICE FUNDS						
Info Technology	\$16.2	\$16.0	\$17.8	\$18.8	\$1.0	5%
Facilities	\$7.8	\$7.5	\$8.3	\$20.7	\$12.4	149%
Fleet Services	\$9.2	\$9.1	\$12.8	\$8.5	-\$4.3	-50%
Employee Benefits	\$22.8	\$23.8	\$23.8	\$29.0	\$5.2	22%
Unemployment	\$0.2	\$0.3	\$0.3	\$0.3	\$0.0	0%
Risk Management	\$2.2	\$2.6	\$3.5	\$2.7	-\$0.8	-28%
TOTAL GROSS EXPENDITURES(a)(b)	\$381.9	\$426.4	\$447.1	\$486.1	\$39.1	8%
(a) = Includes sub-funds						
(b) = Totals may not foot due to rounding						

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

Major Funds						
Sources of Funds	General Fund (a)			Human Services Fund		
	2016 Actual	2017 Revised	2018 Budget	2016 Actual	2017 Revised	2018 Budget
Intergovernmental	\$7.5	\$13.9	\$8.8	\$34.8	\$35.6	\$36.8
Taxes	\$91.5	\$96.2	\$106.3	\$8.2	\$8.6	\$9.0
Charges for Service	\$16.1	\$14.2	\$14.4	\$0.0	\$0.0	\$0.0
Licenses & Permits	\$0.6	\$0.5	\$0.5	\$0.0	\$0.0	\$0.0
Debt Proceeds	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Interest Earnings	\$0.8	\$1.5	\$0.1	\$0.0	\$0.0	\$0.0
Misc. & Other	\$4.1	\$4.4	\$4.4	\$1.0	\$1.1	\$1.4
Other Financing Sources	\$0.3	\$2.9	\$1.8	\$0.2	\$0.3	\$0.3
TOTAL FINANCIAL SOURCES	\$120.9	\$133.6	\$136.2	\$44.2	\$45.6	\$47.4
Use of Funds	2016 Actual	2017 Revised	2018 Budget	2016 Actual	2017 Revised	2018 Budget
Personnel	\$64.3	\$70.6	\$75.9	\$24.6	\$28.1	\$30.1
Operating	\$21.5	\$35.9	\$26.7	\$18.9	\$18.0	\$18.6
Capital Outlay	\$0.0	\$0.4	\$1.6	\$0.0	\$0.1	\$0.0
Debt Service	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Other Expenses	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Inter-Fund Transfers	\$28.2	\$34.9	\$38.9	\$0.1	\$0.4	\$0.4
TOTAL FINANCIAL USES	\$114.0	\$141.9	\$143.0	\$43.5	\$46.6	\$48.8
Net Increase/(Decrease) in Fund Balance	\$6.9	(\$8.3)	(\$6.8)	\$0.7	(\$0.1)	(\$0.6)
Beginning Fund Balance	\$58.4	\$65.3	\$57.0	\$10.8	\$11.5	\$10.5
Ending Fund Balance	\$65.3	\$57.0	\$50.1	\$11.5	\$10.5	\$9.2

(a) = Includes subfunds: General Fund (101), Contingency Fund (102), and Emergency Fund (105)

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

Major Funds						
	Road & Bridge Fund (b)			Open Space Fund (c)		
Sources of Funds	2016 Actual	2017 Revised	2018 Budget	2016 Actual	2017 Revised	2018 Budget
Intergovernmental	\$15.6	\$34.1	\$50.8	\$0.3	\$8.9	\$3.3
Taxes	\$13.4	\$15.3	\$15.6	\$4.8	\$4.6	\$5.0
Charges for Service	\$0.7	\$0.8	\$0.7	\$0.2	\$1.0	\$0.2
Licenses & Permits	\$1.6	\$0.9	\$1.0	\$0.8	\$0.7	\$0.8
Debt Proceeds	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Interest Earnings	\$0.1	\$0.0	\$0.1	\$0.1	\$0.1	\$0.1
Misc. & Other	\$0.1	\$0.7	\$0.1	\$0.2	\$0.1	\$0.0
Other Financing Sources	\$2.1	\$1.8	\$6.1	\$0.8	\$3.8	\$1.3
TOTAL FINANCIAL SOURCES	\$33.6	\$53.7	\$74.3	\$7.1	\$19.2	\$10.7
Use of Funds	2016 Actual	2017 Revised	2018 Budget	2016 Actual	2017 Revised	2018 Budget
Personnel	\$5.2	\$5.4	\$6.6	\$2.3	\$2.0	\$1.7
Operating	\$28.0	\$45.7	\$72.7	\$2.2	\$9.2	\$2.4
Capital Outlay	\$0.7	\$0.5	\$1.3	\$8.6	\$5.0	\$4.8
Debt Service	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Other Expenses	(\$0.1)	\$0.0	\$0.1	\$0.0	\$0.0	\$0.0
Inter-Fund Transfers	\$0.9	\$1.2	\$1.9	\$1.9	\$2.2	\$0.8
TOTAL FINANCIAL USES	\$34.7	\$52.8	\$82.6	\$14.9	\$18.4	\$9.7
Net Increase/(Decrease) in Fund Balance	(\$1.1)	\$0.9	(\$8.3)	(\$7.8)	\$0.8	\$1.0
Beginning Fund Balance	\$23.7	\$22.6	\$23.6	\$10.7	\$2.9	\$3.8
Ending Fund Balance	\$22.6	\$23.6	\$15.3	\$2.9	\$3.8	\$4.7

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

(c) = Includes subfunds: Open Lands Acquisitions & Improvements (212), Open Lands Long-Term Management (214), Open Lands Community Park Fees (216) and Open Lands Regional Park Fees (217)

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

Minor Funds						
	Other Governmental			Enterprise (d)		
Sources of Funds	2016 Actual	2017 Revised	2018 Budget	2016 Actual	2017 Revised	2018 Budget
Intergovernmental	\$10.4	\$10.9	\$11.6	\$0.0	\$0.0	\$0.0
Taxes	\$43.7	\$35.8	\$30.3	\$0.0	\$0.0	\$0.0
Charges for Service	\$54.1	\$62.8	\$70.0	\$8.0	\$8.2	\$7.8
Licenses & Permits	\$5.3	\$4.9	\$5.5	\$0.0	\$0.0	\$0.0
Debt Proceeds	\$0.0	\$0	\$0.0	\$0.0	\$0.0	\$0.0
Interest Earnings	\$0.6	\$0.7	\$0.5	\$0.3	\$0.3	\$0.4
Misc. & Other	\$0.4	\$2.2	\$1.9	\$0.0	\$0.1	\$0.0
Other Financing Sources	\$58.4	\$43.1	\$48.7	\$0.0	\$0.0	\$0.0
TOTAL FINANCIAL SOURCES	\$172.9	\$160.4	\$168.1	\$8.3	\$8.6	\$8.2
Use of Funds	2016 Actual	2017 Revised	2018 Budget	2016 Actual	2017 Revised	2018 Budget
Personnel	\$39.4	\$48.2	\$50.7	\$2.0	\$2.4	\$2.6
Operating	\$63.9	\$82.0	\$83.1	\$2.8	\$4.7	\$5.2
Capital Outlay	\$11.7	\$29.9	\$39.2	\$0.0	\$0.0	\$0.3
Debt Service	\$5.8	\$13.0	\$6.2	\$0.0	\$0.0	\$0.0
Other Expenses	\$0.0	\$0.2	\$1.0	\$0.0	\$0.0	\$0.0
Inter-Fund Transfers	\$37.6	\$5.4	\$13.1	\$0.0	\$0.0	\$0.0
TOTAL FINANCIAL USES	\$158.4	\$178.7	\$193.4	\$4.8	\$7.1	\$8.1
Net Increase/(Decrease) in Fund Balance	\$14.5	(\$18.3)	(\$25.3)	\$3.5	\$1.5	\$0.1
Beginning Fund Balance	\$120.9	\$140.2	\$122.0	\$30.1	\$33.5	\$35.0
Ending Fund Balance	\$140.2	\$122.0	\$96.7	\$33.5	\$35.0	\$35.1

(d) = Includes Solid Waste Fund (552)

2018-2022 Capital Improvement Plan

Overview

The Larimer County Capital Improvement Plan (CIP) is a five-year plan showing the estimated resources that will be required to manage the County's capital assets. The plan includes the capital projects budget for the coming year (2018) and planned expenditures for the following four years (2019-2022). The definition of a capital project under this plan is any project that is one-time in nature and has a total project cost of greater than \$50,000, with the exception of any new fleet equipment that is added to the County's replacement plan, for which the threshold is \$15,000.

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

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

Financial Summary

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

	2018 Budget	2019 Plan	2020 Plan	2021 Plan	2022 Plan
TOTAL Expenditures	\$113.3	\$57.5	\$34.1	\$33.6	\$28.0
Disaster Reimbursements	\$29.9	\$7.6	\$0.0	\$0.0	\$0.0
Grant Revenues	\$11.8	\$2.9	\$0.5	\$0.7	\$0.2
Other Outside Revenues	\$9.2	\$11.8	\$11.1	\$12.1	\$7.9
Internal Service Charges	\$3.1	\$3.1	\$3.7	\$4.1	\$4.3
Mill Levy	\$1.2	\$1.2	\$0.0	\$0.0	\$0.0
Fund Balance	\$47.3	\$26.4	\$12.9	\$10.6	\$12.9
General Fund Support	\$10.9	\$4.6	\$5.9	\$6.1	\$2.8
TOTAL Revenues	\$113.3	\$57.5	\$34.1	\$33.6	\$28.0

Capital Project Plan by Category

The 2018-2022 CIP includes \$266.4 million in projects over the five-year period from 2018-2022. A breakdown of projects summarized by category is shown below (in millions):

		2018 Budget	2019 Plan	2020 Plan	2021 Plan	2022 Plan
Capital Renewal		\$21.0	\$26.2	\$25.1	\$22.2	\$16.9
	Info Technology	\$4.0	\$6.3	\$3.5	\$2.3	\$2.9
	Fleet	\$3.1	\$3.1	\$3.7	\$4.1	\$4.3
	Facilities	\$1.9	\$1.0	\$2.1	\$5.0	\$1.6
	Road & Bridge	\$8.4	\$10.8	\$11.4	\$7.4	\$7.6
	Other Public Works	\$2.7	\$2.4	\$3.9	\$2.9	\$0.3
	Other	\$1.6	\$2.7	\$0.5	\$0.5	\$0.3
Capital Expansion		\$47.7	\$18.4	\$7.3	\$9.1	\$2.6
	Loveland Building	\$10.6	\$0.0	\$0.0	\$0.0	\$0.0
	Loveland Police & Courts	\$5.0	\$0.0	\$0.0	\$0.0	\$0.0
	Jail Expansion	\$5.0	\$0.0	\$0.0	\$0.0	\$0.0
	Coroner Morgue Facility	\$4.0	\$0.0	\$0.0	\$0.0	\$0.0
	Fleet Site Expansions	\$4.0	\$0.0	\$0.0	\$0.0	\$0.0
	Road & Bridge	\$12.5	\$9.4	\$5.2	\$6.5	\$0.2
	Other Public Works	\$4.5	\$7.0	\$0.1	\$2.5	\$2.4
	I-25 Expansion	\$2.0	\$2.0	\$2.0	\$0.0	\$0.0
	Other	\$0.1	\$0.0	\$0.0	\$0.0	\$0.0
Land & Real Asset Acquisition		\$5.2	\$4.0	\$1.0	\$1.6	\$1.0
	Natural Resources	\$3.9	\$3.7	\$1.0	\$1.6	\$1.0
	Equipment & Other	\$1.3	\$0.3	\$0.0	\$0.0	\$0.0
Capital Studies		\$0.8	\$0.3	\$0.7	\$0.7	\$7.5
	Solid Waste – Wasteshed	\$0.3	\$0.3	\$0.7	\$0.7	\$7.5
	Complete Facilities Master Plan	\$0.5	\$0.0	\$0.0	\$0.0	\$0.0
Disaster Projects		\$38.6	\$8.7	\$0.0	\$0.0	\$0.0
	Road & Bridge	\$38.6	\$8.7	\$0.0	\$0.0	\$0.0
GRAND TOTAL		\$113.3	\$57.5	\$34.1	\$33.6	\$28.0

Note: Totals may not add due to rounding

2018 Capital Improvement Budget

Overview

The 2018 Budget includes projects that are identified as part of the 5-year Capital Improvements Plan (see previous pages). The goal of this plan is to identify emerging capital asset needs and allocate funding so that these needs can be addressed in a cost-effective manner.

2018 County Capital Budget Summary

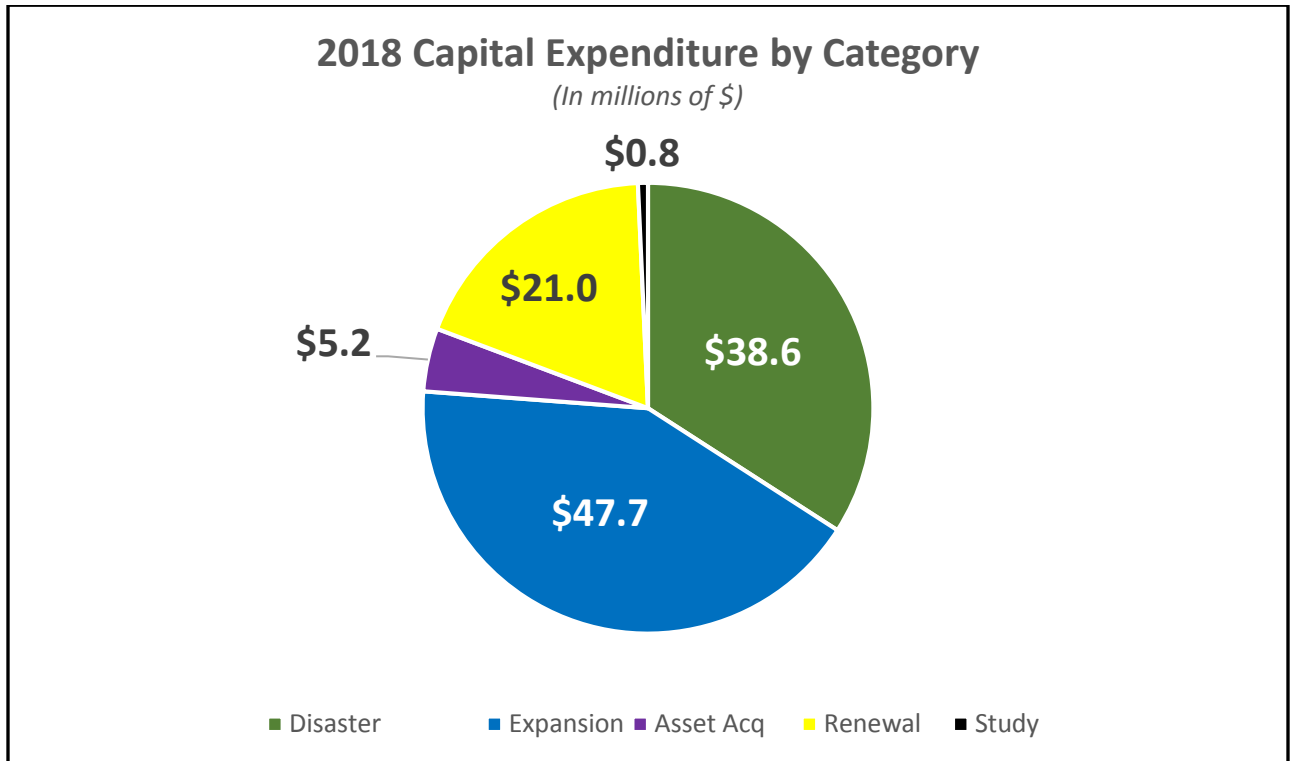
The 2018 Budget includes approximately \$113.3 million in funding for capital projects in 2018. As shown in the CIP section previously, nearly one-half of this funding comes from existing fund balances carried over from prior years.

The following pages include narratives for each project with information regarding the project scope and timeframe, a brief explanation of the need for the project, costs by phase of the project, revenue sources, and any on-going operating costs or savings that will result from the implementation of the project. Projects are shown by Category (Capital Renewal, Capital Expansion, etc.).

2018 Expenditures by Service Category are shown below:

Service Category & Department	2018 Capital Expenditures
Community Planning, Infrastructure, & Resources	
Road & Bridge	\$24,082,000
Natural Resources	\$7,520,370
The Ranch/Fairgrounds	\$3,177,550
Solid Waste	\$765,173
Subtotal - Community Planning, Infrastructure, & Resources	\$35,545,093
Information Technology	\$4,082,697
Facilities	\$31,881,055
Fleet Services	\$3,126,336
Subtotal – Support Services	\$39,090,088
Subtotal – Disaster	\$38,630,251
TOTAL – ALL CAPITAL PROJECTS	\$113,265,432

A breakdown of 2018 capital projects funding by category is shown below:



2018 Capital Land & Real Asset Acquisition Projects

LARIMER COUNTY
CIP - Land & Real Asset Acq

212-682110-00000000-000-212-NR-Open Lands-Regional Open Spaces

REQUEST NAME

Agricultural Lands Partnership

REQUEST CODE

CIPA-212-682110-00000000-000-18-1171

REQUEST TYPE

CIP - Land & Real Asset Acq

PROJECT DESCRIPTION / NECESSITY

Funding of \$300,000 is provided from Open Lands fund balance for possible partnerships, through conservation easements, with agricultural land owners for land protection. This project was identified as part of the 2015 Open Lands Master Plan.

Capital Items

	2018	2019	2020	2021	2022	Total
Acquisition	300,000	0	0	0	0	300,000
Total	300,000	0	0	0	0	300,000

Funding Sources

	2018	2019	2020	2021	2022	Total
Budgeted						
Beginning	300,000	0	0	0	0	300,000
Fund Balance						
Total	300,000	0	0	0	0	300,000

LARIMER COUNTY
CIP - Land & Real Asset Acq

212-682110-00000000-000-212-NR-Open Lands-Regional Open Spaces

REQUEST NAME	REQUEST CODE	REQUEST TYPE
Regional Trail Easements	CIPA-212-682110-00000000-000-18-1172	CIP - Land & Real Asset Acq

PROJECT DESCRIPTION / NECESSITY

Funding of \$50,000 is provided in 2018 from Open Lands fund balance to purchase easements for trail corridors, including possible completion of the final two miles of the Poudre River trail near Timnath and Windsor.

Capital Items

	2018	2019	2020	2021	2022	Total
Acquisition	50,000	0	0	0	0	50,000
Total	50,000	0	0	0	0	50,000

Funding Sources

	2018	2019	2020	2021	2022	Total
Budgeted						
Beginning	50,000	0	0	0	0	50,000
Fund Balance						
Total	50,000	0	0	0	0	50,000

LARIMER COUNTY
CIP - Land & Real Asset Acq

212-682110-00000000-000-212-NR-Open Lands-Regional Open Spaces

REQUEST NAME	REQUEST CODE	REQUEST TYPE
River Priority Areas (Poudre, Big T, Little T)	CIPA-212-682110-00000000-000-18-1173	CIP - Land & Real Asset Acq

PROJECT DESCRIPTION / NECESSITY

Funding of \$5,500,000 is provided over the five-year period through 2022, including \$1,500,000 in 2018 to purchase parcels identified as priority areas near the Poudre and Big Thompson rivers. Funding would be provided through GoCo grants, Open Lands fund balance, and possible partnerships with other local governments.

Capital Items

	2018	2019	2020	2021	2022	Total
Acquisition	1,500,000	2,000,000	1,000,000	1,000,000	0	5,500,000
Total	1,500,000	2,000,000	1,000,000	1,000,000	0	5,500,000

Funding Sources

	2018	2019	2020	2021	2022	Total
Budgeted Beginning Fund Balance	500,000	1,000,000	500,000	500,000	0	2,500,000
CO Sh-GOCO Grants	1,000,000	1,000,000	0	500,000	0	2,500,000
LG-Other Local Governments	0	0	500,000	0	0	500,000
Total	1,500,000	2,000,000	1,000,000	1,000,000	0	5,500,000

LARIMER COUNTY
CIP - Land & Real Asset Acq

212-682110-00000000-000-212-NR-Open Lands-Regional Open Spaces

REQUEST NAME	REQUEST CODE	REQUEST TYPE
EVLT Fish Hatchery Partnership	CIPA-212-682110-00000000-000-18-1174	CIP - Land & Real Asset Acq

PROJECT DESCRIPTION / NECESSITY

Funding of \$2 million is provided, including \$150,000 in Open Lands fund balance, to protect fish hatchery lands adjacent to Rocky Mountain National Park. It is anticipated that the remainder of the funding would be provided through partnerships through the Estes Valley Land Trust (EVLTL), which would be responsible for ongoing maintenance costs.

Capital Items

	2018	2019	2020	2021	2022	Total
Acquisition	2,000,000	0	0	0	0	2,000,000
Total	2,000,000	0	0	0	0	2,000,000

Funding Sources

	2018	2019	2020	2021	2022	Total
Budgeted						
Beginning	150,000	0	0	0	0	150,000
Fund Balance						
LG-Other Local	1,850,000	0	0	0	0	1,850,000
Governments						
Total	2,000,000	0	0	0	0	2,000,000

LARIMER COUNTY
CIP - Land & Real Asset Acq

228-681300-NR0181-000-228-NR-Parks Projects - NR0181

REQUEST NAME	REQUEST CODE	REQUEST TYPE
Mini Excavator (2) or Skid Steer Plus attachments	CIPA-228-681300-NR0181-000-18-1191	CIP - Land & Real Asset Acq

PROJECT DESCRIPTION / NECESSITY

Funding of \$160,000 is provided in 2018 to purchase Mini Excavators or Skid Steer Plus attachments. Half of the funding would be provided by the Open Lands fund, with the remainder from the Conservation Trust Fund. This equipment is critical for maintenance and construction projects in County parks and open spaces. This equipment was previously rented and it has been determined that ownership would be more cost-effective.

Capital Items

	2018	2019	2020	2021	2022	Total
Vehicles	160,000	0	0	0	0	160,000
Total	160,000	0	0	0	0	160,000

Funding Sources

	2018	2019	2020	2021	2022	Total
Tfr from Conservation Trust	80,000	0	0	0	0	80,000
Tfr from Open Lands	80,000	0	0	0	0	80,000
Total	160,000	0	0	0	0	160,000

Operating Budget

Expenses	2018	2019	2020	2021	2022	Total
O & M Ongoing						
Internal Fleet E	500	500	500	500	500	2,500
Internal Fleet E	500	500	500	500	500	2,500
Equipment Rental	-1,000	-1,000	-1,000	-1,000	-1,000	-5,000
Total	0	0	0	0	0	0

LARIMER COUNTY
CIP - Land & Real Asset Acq

252-645250-00000000-000-252-RB-Capital Improvements

REQUEST NAME

CAP - LONG TERM WATER FOR ROAD
 MAINTENANCE

REQUEST CODE

CIPA-252-645250-00000000-000-18-1244

REQUEST TYPE

CIP - Land & Real Asset Acq

PROJECT DESCRIPTION / NECESSITY

Funding of \$505,000, including \$225,000 in 2018, is provided from Road and Bridge Fund balance to purchase raw water rights or allocations. Larimer County is responsible for the maintenance of 417 miles of non-paved mainline roads. Each of these roads receives grading maintenance an average of two times per year. On average, our grading maintenance operations countywide require 22 million gallons of water or 53,000 gallons/mile/year. In many locations in the southern portion of the county Road and Bridge is purchasing treated domestic water for use in our grading operation at a cost of 5 times that of raw water. Since 2014 the County has purchased an average of 2.5 million gallons of treated domestic water annually.

Purchasing shares of raw water will save on a per gallon basis over buying treated water and will secure the County's rights to water in the long term.

Capital Items

	2018	2019	2020	2021	2022	Total
Acquisition	225,000	280,000	0	0	0	505,000
Total	225,000	280,000	0	0	0	505,000

Funding Sources

	2018	2019	2020	2021	2022	Total
Budgeted						
Beginning	225,000	280,000	0	0	0	505,000
Fund Balance						
Total	225,000	280,000	0	0	0	505,000

LARIMER COUNTY
CIP - Land & Real Asset Acq

252-645250-00000000-000-252-RB-Capital Improvements

<u>REQUEST NAME</u>	<u>REQUEST CODE</u>	<u>REQUEST TYPE</u>
CAP - AGGREGATE RESOURCES NW SERVICE AREA	CIPA-252-645250-00000000-000-18-1272	CIP - Land & Real Asset Acq

PROJECT DESCRIPTION / NECESSITY

Funding of \$900,000 is provided from Road and Bridge Fund balance to purchase aggregate resources in the northwest portion of the County Larimer County is responsible for the maintenance of 417 miles of non-paved mainline roads, 151 miles of which are native surface only. The maintenance of the gravel surfaced roads requires the addition of new gravel periodically and the native surfaced roads would benefit from the placement of a gravel surface. Assuming a width of 24' and a placement depth of 6" surfacing each of these roads one time would require 1.8 million tons of gravel. With most of the commercial gravel sources located along the front range including our own Strang Pit, the haul distances required to get gravel to roads in the Northwest part of the county are excessive. A large portion of the cost to produce and place gravel is in the transportation of the gravel to the project site. For a road that is 50 miles from the quarry, the transportation amounts to 50 percent of the total cost to produce and place a ton of gravel to the road.

Having a gravel resource located in the Northwest part of the county would place this resource closer to the placement location reducing the transportation component of our cost to place gravel.

There will be on-going costs related to permitting and managing the site. These costs will be dependent on the location of the site selected but are minimal and should be more than offset by the savings in transportation costs to roads in the northwest part of the County.

Additionally, there would be costs associated with production of the gravel (mining, crushing, reclamation) and those costs would vary depending on whether the county performs this work in house or subcontracts the aggregate production to a vendor. In either event, by owning the resource the County will be able to provide aggregate for use on county roads at a lower cost than purchasing material from a commercial source.

No future operating costs have been added to the operating budget since this project is not yet scheduled. Operating budgets are submitted annually and at such time as we acquire an aggregate resource property, we will identify operating costs in the current year's budget. It is anticipated that any operating costs would be offset by reduced travel costs to the existing gravel pit near Fort Collins.

Capital Items

	2018	2019	2020	2021	2022	Total
Acquisition	900,000	0	0	0	0	900,000
Total	900,000	0	0	0	0	900,000

Funding Sources

	2018	2019	2020	2021	2022	Total
Budgeted						
Beginning	900,000	0	0	0	0	900,000
Fund Balance						
Total	900,000	0	0	0	0	900,000

2018 Capital Disaster-Related Projects

**LARIMER COUNTY
CIP - Disaster Projects**

252-645100-LCFLRB-000-252-RB-Road Maintenance - LCFLRB

REQUEST NAME

CAP - PN9310 - CR15 BRIDGE REPLACEMENT

REQUEST CODE

CIPD-252-645100-LCFLRB-000-18-1211

REQUEST TYPE

CIP - Disaster Projects

PROJECT DESCRIPTION / NECESSITY

Funding of \$3 million is provided for replacement of this deteriorating concrete bridge on County Road 15 over the Little Thompson River south of Berthoud. Approximately 500 feet of roadway north and 800 south of the 146 foot long new bridge (1446 feet total) will be reconstructed with the project. It is anticipated that the County will be reimbursed for 87.5 percent of the cost of the project, with 83 percent to come from the Federal Highway Administration and 8.6 percent to come from the State of Colorado, resulting in an 8.6 percent local share of \$258,150.

Capital Items

	2018	2019	2020	2021	2022	Total
Road Construction	3,000,000	0	0	0	0	3,000,000
Total	3,000,000	0	0	0	0	3,000,000

Funding Sources

	2018	2019	2020	2021	2022	Total
Psth-CO Dept Transportation	2,483,700	0	0	0	0	2,483,700
CO-Dept of Transportation	258,150	0	0	0	0	258,150
Tfr from Natural Disaster	258,150	0	0	0	0	258,150
Total	3,000,000	0	0	0	0	3,000,000

**LARIMER COUNTY
CIP - Disaster Projects**

252-645100-LCFLRB-000-252-RB-Road Maintenance - LCFLRB

REQUEST NAME

CAP - PN9330 - CR 44H RECONSTRUCTION

REQUEST CODE

CIPD-252-645100-LCFLRB-000-18-1212

REQUEST TYPE

CIP - Disaster Projects

PROJECT DESCRIPTION / NECESSITY

A total of \$26.7 million, including \$21.6 million in 2018, is provided for the reconstruction of approximately 10.2 miles from CR 27 to just west of Forest Road 129 (Ballard Road). A 24 foot wide gravel surfaced road generally following the emergency road alignment is proposed. Larger culverts will be placed at all stream crossings and extensive riprap placed along the streamside road embankment. The project will be reimbursed at 75 percent from the Federal Emergency Management Agency, 12.5 percent from the State of Colorado and a 12.5 percent local share from the County in the amount of \$2.7 million in 2018. The County's local share will be provided from the Natural Disaster Fund.

Capital Items

	2018	2019	2020	2021	2022	Total
Road Construction	21,600,000	5,100,000	0	0	0	26,700,000
Total	21,600,000	5,100,000	0	0	0	26,700,000

Funding Sources

	2018	2019	2020	2021	2022	Total
Psth-CO Dept of Public Safety	16,200,000	3,825,000	0	0	0	20,025,000
CO-Dept of Public Safety	2,700,000	637,500	0	0	0	3,337,500
Tfr from Natural Disaster	2,700,000	637,500	0	0	0	3,337,500
Total	21,600,000	5,100,000	0	0	0	26,700,000

**LARIMER COUNTY
CIP - Disaster Projects**

252-645100-LCFLRB-000-252-RB-Road Maintenance - LCFLRB

REQUEST NAME

CAP - PN9332 - CR 47 RECONSTRUCTION

REQUEST CODE

CIPD-252-645100-LCFLRB-000-18-1213

REQUEST TYPE

CIP - Disaster Projects

PROJECT DESCRIPTION / NECESSITY

Funding of \$9.3 million, including \$5.75 million in 2018, is provided for completion of the rebuilding and paving CR 47 including three creek crossings due to damages caused during September 2013 Flooding. The goal is to make the repaired sections and crossings more resilient during future high flow events. The project will be reimbursed at 75 percent from the Federal Emergency Management Agency, 12.5 percent from the State of Colorado and a 12.5 percent local share from the County in the amount of \$718,750 in 2018. The County's local share will be provided from the Natural Disaster Fund.

Capital Items

	2018	2019	2020	2021	2022	Total
Road Construction	5,750,000	3,550,000	0	0	0	9,300,000
Total	5,750,000	3,550,000	0	0	0	9,300,000

Funding Sources

	2018	2019	2020	2021	2022	Total
Psth-CO Dept of Public Safety	4,312,500	2,662,500	0	0	0	6,975,000
CO-Dept of Public Safety	718,750	443,750	0	0	0	1,162,500
Tfr from Natural Disaster	718,750	443,750	0	0	0	1,162,500
Total	5,750,000	3,550,000	0	0	0	9,300,000

**LARIMER COUNTY
CIP - Disaster Projects**

252-645100-LCFLRB-000-252-RB-Road Maintenance - LCFLRB

<u>REQUEST NAME</u>	<u>REQUEST CODE</u>	<u>REQUEST TYPE</u>
CAP - PN9363 - BIG THOMPSON STRUCTURES US34	CIPD-252-645100-LCFLRB-000-18-1537	CIP - Disaster Projects

PROJECT DESCRIPTION / NECESSITY

Funding of \$8.3 million is provided for replacement of Big Thompson Structures across US Highway 34 that were destroyed in the September 2013 floods. These projects have not yet been obligated for disaster reimbursement by the Federal Emergency Management Agency, but 75 percent is anticipated to be reimbursed at the federal level. Twelve and one-half percent is expected to be reimbursed by the State of Colorado and the remaining local share will be reimbursed by the County Natural Disaster Fund.

Capital Items

	2018	2019	2020	2021	2022	Total
Road Construction	8,280,251	0	0	0	0	8,280,251
Total	8,280,251	0	0	0	0	8,280,251

Funding Sources

	2018	2019	2020	2021	2022	Total
Budgeted Beginning Fund Balance	0	0	0	0	0	0
Psth-CO Dept of Public Safety	6,210,189	0	0	0	0	6,210,189
CO-Dept of Public Safety Tfr from Natural Disaster	1,035,031	0	0	0	0	1,035,031
Total	8,280,251	0	0	0	0	8,280,251

2018 Capital Expansion Projects

LARIMER COUNTY
CIP - Capital Expansion

105-682110-LCFLDRLP-000-NR-CDBG-DR Wtshd Res Lower Poudre

REQUEST NAME	REQUEST CODE	REQUEST TYPE
River Bluffs Open Space River Restoration Project	CIPE-105-682110-LCFLDRLP-000-18-1163	CIP - Capital Expansion

PROJECT DESCRIPTION / NECESSITY

This project would provide \$1,296,370 in funding over a two-year period for restoration and flood resiliency projects along the Poudre River at River Bluffs Open Space. The 2013 floods resulted in significant erosion and degradation of river banks in the Open Space. Funding of \$296,370 would be provided from grants while the remaining cost would be covered with Open Lands fund balance.

Capital Items

	2018	2019	2020	2021	2022	Total
Construction	653,370	643,000	0	0	0	1,296,370
Total	653,370	643,000	0	0	0	1,296,370

Funding Sources

	2018	2019	2020	2021	2022	Total
Psth-CO Dept of Local Affairs	153,370	143,000	0	0	0	296,370
Tfr from Open Lands	500,000	500,000	0	0	0	1,000,000
Total	653,370	643,000	0	0	0	1,296,370

LARIMER COUNTY
CIP - Capital Expansion

162-692000-00000000-000-TR-Capital

REQUEST NAME

Security Enhancements

REQUEST CODE

CIPE-162-692000-00000000-000-18-1166

REQUEST TYPE

CIP - Capital Expansion

PROJECT DESCRIPTION / NECESSITY

Funding of \$50,000 is provided from Ranch fund balance for security enhancement projects at the Ranch campus.

Capital Items

	2018	2019	2020	2021	2022	Total
Capital						
Equipment	50,000	0	0	0	0	50,000
Total	50,000	0	0	0	0	50,000

Funding Sources

	2018	2019	2020	2021	2022	Total
Budgeted						
Beginning	50,000	0	0	0	0	50,000
Fund Balance						
Total	50,000	0	0	0	0	50,000

LARIMER COUNTY
CIP - Capital Expansion

162-692000-00000000-575-Ranch Capital 575

<u>REQUEST NAME</u>	<u>REQUEST CODE</u>	<u>REQUEST TYPE</u>
Event Center Building Enhancements	CIPE-162-692000-00000000-575-18-1168	CIP - Capital Expansion

PROJECT DESCRIPTION / NECESSITY

Event center building enhancements, including the expansion of locker rooms, green rooms, work out facilities, and storage.

Capital Items

	2018	2019	2020	2021	2022	Total
Capital Equipment	2,600,000	4,293,150	0	0	0	6,893,150
Total	2,600,000	4,293,150	0	0	0	6,893,150

Funding Sources

	2018	2019	2020	2021	2022	Total
Budgeted Beginning Fund Balance	2,600,000	4,293,150	0	0	0	6,893,150
Total	2,600,000	4,293,150	0	0	0	6,893,150

LARIMER COUNTY
CIP - Capital Expansion

162-692000-00000000-575-Ranch Capital 575

REQUEST NAME

Digital Dasher Display Boards

REQUEST CODE

CIPE-162-692000-00000000-575-18-1169

REQUEST TYPE

CIP - Capital Expansion

PROJECT DESCRIPTION / NECESSITY

Funding of \$160,000 is provided from sales tax revenues to replace digital dasher boards at the Budweiser Events Center. The new boards will enhance advertising capabilities and generate additional revenues.

Capital Items

	2018	2019	2020	2021	2022	Total
Capital Equipment	160,000	0	0	0	0	160,000
Total	160,000	0	0	0	0	160,000

Funding Sources

	2018	2019	2020	2021	2022	Total
Sales Tax	160,000	0	0	0	0	160,000
Total	160,000	0	0	0	0	160,000

LARIMER COUNTY
CIP - Capital Expansion

212-682110-NR0743-000-OL-Hermit Cabin Trailhead

REQUEST NAME

Hermits Cabin Trailhead

REQUEST CODE

CIPE-212-682110-NR0743-000-18-1182

REQUEST TYPE

CIP - Capital Expansion

PROJECT DESCRIPTION / NECESSITY

Funding of \$300,000 is provided for construction of a parking area and small outdoor seating area, to be used for educational programming, at Hermit Park Open Space. It is anticipated that GoCo grants will be awarded to cover one-half of the cost.

Capital Items

	2018	2019	2020	2021	2022	Total
Construction	300,000	0	0	0	0	300,000
Total	300,000	0	0	0	0	300,000

Funding Sources

	2018	2019	2020	2021	2022	Total
CO Sh-GOCO Grants	150,000	0	0	0	0	150,000
Tfr from Open Lands	150,000	0	0	0	0	150,000
Total	300,000	0	0	0	0	300,000

LARIMER COUNTY
CIP - Capital Expansion

212-682110-NR0744-000-OL-Hermit Park Evaporative Leach System

REQUEST NAME

Hermit Park Evaporative Leach System

REQUEST CODE

CIPE-212-682110-NR0744-000-18-1183

REQUEST TYPE

CIP - Capital Expansion

PROJECT DESCRIPTION / NECESSITY

Funding of \$300,000 is provided from the Open Lands fund to replace the existing dump station, which is 40 years old, with an evaporative leach system at Hermit Park Open Space.

Capital Items

	2018	2019	2020	2021	2022	Total
Construction	300,000	0	0	0	0	300,000
Total	300,000	0	0	0	0	300,000

Funding Sources

	2018	2019	2020	2021	2022	Total
Tfr from Open Lands	300,000	0	0	0	0	300,000
Total	300,000	0	0	0	0	300,000

LARIMER COUNTY
CIP - Capital Expansion

212-682110-NR0748-000-OL-Kruger Rock Trailhead

REQUEST NAME

Kruger Rock Trailhead

REQUEST CODE

CIPE-212-682110-NR0748-000-18-1187

REQUEST TYPE

CIP - Capital Expansion

PROJECT DESCRIPTION / NECESSITY

Funding of \$227,000 is provided, contingent on an award of \$113,500 from GoCo Grants, to construct a parking lot at the Kruger Rock Trailhead in Hermit Park Open Space.

Capital Items

	2018	2019	2020	2021	2022	Total
Construction	227,000	0	0	0	0	227,000
Total	227,000	0	0	0	0	227,000

Funding Sources

	2018	2019	2020	2021	2022	Total
CO Sh-GOCO Grants	113,500	0	0	0	0	113,500
Tfr from Open Lands	113,500	0	0	0	0	113,500
Total	227,000	0	0	0	0	227,000

LARIMER COUNTY
CIP - Capital Expansion

252-645100-RBI25IMP-000-252-RB-Road Maintenance - RBI25IMP

REQUEST NAME

I-25 Expansion Project

REQUEST CODE

CIPE-252-645100-RBI25IMP-000-18-1274

REQUEST TYPE

CIP - Capital Expansion

PROJECT DESCRIPTION / NECESSITY

This project, created as part of the 2016 budget, provides \$2 million annually, for a five-year period through 2020, raised through a supplemental road and bridge mill levy that is used for a local match for federal grants to improve bridges on I-25. The County entered into intergovernmental agreements with all eight of the municipalities in the County to arrange for the municipal share of the supplemental temporary County Road and Bridge mill levy to be dedicated to I-25 project.

Capital Items

	2018	2019	2020	2021	2022	Total
Other	2,000,000	2,000,000	2,000,000	0	0	6,000,000
Total	2,000,000	2,000,000	2,000,000	0	0	6,000,000

Funding Sources

	2018	2019	2020	2021	2022	Total
Real Property Taxes	1,240,000	1,240,000	1,240,000	0	0	3,720,000
LG-Other Local Governments	760,000	760,000	760,000	0	0	2,280,000
Total	2,000,000	2,000,000	2,000,000	0	0	6,000,000

LARIMER COUNTY
CIP - Capital Expansion

252-645250-00000000-000-252-RB-Capital Improvements

REQUEST NAME	REQUEST CODE	REQUEST TYPE
CAP - PN322 - CR 70 FROM CR 15 TO CR 19	CIPE-252-645250-00000000-000-18-1221	CIP - Capital Expansion

PROJECT DESCRIPTION / NECESSITY

Funding of \$5,075,000 is provided to improve CR 70. The project includes 2 miles of roadway widening and reconstruction of CR 70 from the roundabout at CR 19 to the intersection of CR 15. The two lane roadway will accommodate 6 to 8 feet wide paved shoulders. Two road crossings of the North Poudre Irrigation Ditch are planned for replacement with new pre-cast concrete box culverts within this corridor. The first being located directly north of CR 70 on CR 17 and the second between CR 17 and CR 15. Funding for this project includes \$710,000 in capital expansion fees, with the remainder to come from Road and Bridge Fund balance.

Capital Items

	2018	2019	2020	2021	2022	Total
Road Construction	5,000,000	0	0	0	0	5,000,000
Road Design	75,000	0	0	0	0	75,000
Total	5,075,000	0	0	0	0	5,075,000

Funding Sources

	2018	2019	2020	2021	2022	Total
Budgeted Beginning Fund Balance	4,365,000	0	0	0	0	4,365,000
Tfr from Transportation Exp	710,000	0	0	0	0	710,000
Total	5,075,000	0	0	0	0	5,075,000

**LARIMER COUNTY
CIP - Capital Expansion**

252-645250-00000000-000-252-RB-Capital Improvements

REQUEST NAME	REQUEST CODE	REQUEST TYPE
CAP - PN317 - CR 17 FROM 16 TO HWY 287	CIPE-252-645250-00000000-000-18-1222	CIP - Capital Expansion

PROJECT DESCRIPTION / NECESSITY

Funding of \$4,785,000 is provided to improve CR 17, from CR 16 to US Highway 287 near the Town of Berthoud. Traffic Volumes on this segment of CR 17 have continued to increase over the years. There are multiple subdivision roads and driveways that access directly onto CR 17 and a continuous center turn lane will greatly improve both the capacity and safety of the road. Wider shoulders will also be constructed with the project improving the safety for vehicles needing to pull to the side of the road in an emergency as well as provide a safer area for bicycles and pedestrians. Funding sources include \$550,000 in Transportation Expansion Fees, \$600,000 from the Town of Berthoud, and the remainder from State Department of Transportation grants.

Capital Items

	2018	2019	2020	2021	2022	Total
Road Construction	4,785,000	0	0	0	0	4,785,000
Total	4,785,000	0	0	0	0	4,785,000

Funding Sources

	2018	2019	2020	2021	2022	Total
Budgeted Beginning Fund Balance	1,041,145	0	0	0	0	1,041,145
Tfr from Transportation Exp	550,000	0	0	0	0	550,000
Psth-CO Dept Transportation	2,593,855	0	0	0	0	2,593,855
LG-Town of Berthoud	600,000	0	0	0	0	600,000
Total	4,785,000	0	0	0	0	4,785,000

LARIMER COUNTY
CIP - Capital Expansion

252-645250-00000000-000-252-RB-Capital Improvements

REQUEST NAME	REQUEST CODE	REQUEST TYPE
CAP - CR 70 WIDEN I25 TO CR 15	CIPE-252-645250-00000000-000-18-1223	CIP - Capital Expansion

PROJECT DESCRIPTION / NECESSITY

Funding of \$7,250,000, including \$175,000 for design services in 2018, is provided to widen CR 70 (Owl Canyon Road) from CR 15 (Terry Lake Road) to I-25. The project will include wider shoulders and other design changes due to increasing traffic in recent years. For the total project \$2,310,000 would be provided from Capital Expansion Fees and the remainder would come from Road and Bridge Fund balance.

Capital Items

	2018	2019	2020	2021	2022	Total
Road Construction	0	7,075,000	0	0	0	7,075,000
Road Design	175,000	0	0	0	0	175,000
Total	175,000	7,075,000	0	0	0	7,250,000

Funding Sources

	2018	2019	2020	2021	2022	Total
Budgeted Beginning Fund Balance	165,000	4,775,000	0	0	0	4,940,000
Tfr from Transportation Exp	10,000	2,300,000	0	0	0	2,310,000
Total	175,000	7,075,000	0	0	0	7,250,000

LARIMER COUNTY
CIP - Capital Expansion

252-645250-00000000-000-252-RB-Capital Improvements

REQUEST NAME

CAP - PN314 - HW14 AND GREENSFIELD

REQUEST CODE

CIPE-252-645250-00000000-000-18-1225

REQUEST TYPE

CIP - Capital Expansion

PROJECT DESCRIPTION / NECESSITY

Funding of \$500,000 is provided to realign the frontage roads on both the north and south side of SH 14 to allow safer movement between the frontage road and the mainline in keeping with adopted plans for the area. Additionally, this will construct a missing connection on the south frontage road. The State Department of Transportation (CDOT) has agreed to retain maintenance of the frontage road upon completion of the project. Funding of \$400,000 would be provided by a CDOT grant, with the remainder to come from Capital Expansion Fees.

Capital Items

	2018	2019	2020	2021	2022	Total
Road Construction	500,000	0	0	0	0	500,000
Total	500,000	0	0	0	0	500,000

Funding Sources

	2018	2019	2020	2021	2022	Total
Psth-CO Dept Transportation	400,000	0	0	0	0	400,000
Tfr from Transportation Exp	100,000	0	0	0	0	100,000
Total	500,000	0	0	0	0	500,000

LARIMER COUNTY
CIP - Capital Expansion

252-645250-00000000-000-252-RB-Capital Improvements

REQUEST NAME	REQUEST CODE	REQUEST TYPE
CAP - DRAINAGE IMPROVEMENTS ON CR 38E	CIPE-252-645250-00000000-000-18-1226	CIP - Capital Expansion

PROJECT DESCRIPTION / NECESSITY

Funding of \$77,500 is provided from Road and Bridge Fund balance to implement drainage improvements on CR 38E.

Capital Items

	2018	2019	2020	2021	2022	Total
Road Construction	77,500	0	0	0	0	77,500
Total	77,500	0	0	0	0	77,500

Funding Sources

	2018	2019	2020	2021	2022	Total
Budgeted Beginning Fund Balance	77,500	0	0	0	0	77,500
Total	77,500	0	0	0	0	77,500

LARIMER COUNTY
CIP - Capital Expansion

252-645250-00000000-000-252-RB-Capital Improvements

<u>REQUEST NAME</u>	<u>REQUEST CODE</u>	<u>REQUEST TYPE</u>
CAP - PN324 - CR 28 AND CR 11C INTERSECTION	CIPE-252-645250-00000000-000-18-1227	CIP - Capital Expansion

PROJECT DESCRIPTION / NECESSITY

Funding of \$855,750 is provided from Road and Bridge Fund balance to construct a roundabout at the intersection of CR 28 and CR11C to improve safety and capacity.

Capital Items

	2018	2019	2020	2021	2022	Total
Road Construction	855,750	0	0	0	0	855,750
Total	855,750	0	0	0	0	855,750

Funding Sources

	2018	2019	2020	2021	2022	Total
Budgeted Beginning Fund Balance	855,750	0	0	0	0	855,750
Total	855,750	0	0	0	0	855,750

LARIMER COUNTY
CIP - Capital Expansion

252-645250-00000000-000-252-RB-Capital Improvements

REQUEST NAME	REQUEST CODE	REQUEST TYPE
CAP - CR 13 ON CURVE N SIDE OF DONATH LAKE	CIPE-252-645250-00000000-000-18-1229	CIP - Capital Expansion

PROJECT DESCRIPTION / NECESSITY

Funding of \$635,000, including \$65,000 for design in 2018, is provided to improve a curved section of CR 13 near Donath Lake north of Loveland. There has always been a safety issue at this tight, ninety degree curve and as traffic volumes on this segment of CR 13 have continued to increase over the years, the number of crashes has also increased.

Capital Items

	2018	2019	2020	2021	2022	Total
Road Construction	0	570,000	0	0	0	570,000
Road Design	65,000	0	0	0	0	65,000
Total	65,000	570,000	0	0	0	635,000

Funding Sources

	2018	2019	2020	2021	2022	Total
Budgeted Beginning Fund Balance	65,000	570,000	0	0	0	635,000
Total	65,000	570,000	0	0	0	635,000

LARIMER COUNTY
CIP - Capital Expansion

252-645250-00000000-000-252-RB-Capital Improvements

REQUEST NAME	REQUEST CODE	REQUEST TYPE
CAP - DEBRIS TRUCK	CIPE-252-645250-00000000-000-18-1237	CIP - Capital Expansion

PROJECT DESCRIPTION / NECESSITY

Funding of \$225,000 from Road and Bridge Fund balance to purchase a truck specifically designed for the pickup of debris and dead animals. The truck will utilize a mechanized grapple to pick up such debris in a more efficient and safe manner. Replacement costs of \$3,000 annually are also budgeted for annual fleet maintenance costs.

Capital Items

	2018	2019	2020	2021	2022	Total
Vehicles	225,000	0	0	0	0	225,000
Total	225,000	0	0	0	0	225,000

Funding Sources

	2018	2019	2020	2021	2022	Total
Budgeted						
Beginning	225,000	0	0	0	0	225,000
Fund Balance						
Total	225,000	0	0	0	0	225,000

Operating Budget

Expenses	2018	2019	2020	2021	2022	Total
O & M Ongoing						
Internal Fleet E	0	3,000	3,000	3,000	3,000	12,000
Total	0	3,000	3,000	3,000	3,000	12,000

LARIMER COUNTY
CIP - Capital Expansion

252-645250-00000000-000-252-RB-Capital Improvements

REQUEST NAME	REQUEST CODE	REQUEST TYPE
CAP - SELF PROPELLED SHOULDERING MACHINE	CIPE-252-645250-00000000-000-18-1241	CIP - Capital Expansion

PROJECT DESCRIPTION / NECESSITY

Funding of \$200,000 is provided from Road and Bridge Fund balance to purchase a self-propelled shouldering machine. At present lane-shoulder drop-off is repaired by utilizing motor-graders to manipulate the shouldering material. When importing new shouldering material, this practice causes undue stress/damage to the adjacent asphalt surface, and, is time consuming. Utilization of a self-propelled shouldering machine will not cause any damage to the asphalt surface- a savings in the life of asphalt and will provide a higher rate of production while importing shouldering material with a self-propelled shouldering machine. Long term, the County should realize better asphalt conditions and lower rates of degradation to asphalt due to the less-invasive method of shouldering with a self-propelled shouldering machine. Funding of \$7,137 is provided annually for fleet maintenance costs.

Capital Items

	2018	2019	2020	2021	2022	Total
Vehicles	200,000	0	0	0	0	200,000
Total	200,000	0	0	0	0	200,000

Funding Sources

	2018	2019	2020	2021	2022	Total
Budgeted						
Beginning	200,000	0	0	0	0	200,000
Fund Balance						
Total	200,000	0	0	0	0	200,000

Operating Budget

Expenses	2018	2019	2020	2021	2022	Total
O & M Ongoing						
Internal Fleet E	0	7,137	7,137	7,137	7,137	28,548
Total	0	7,137	7,137	7,137	7,137	28,548

LARIMER COUNTY
CIP - Capital Expansion

252-645250-00000000-000-252-RB-Capital Improvements

REQUEST NAME	REQUEST CODE	REQUEST TYPE
CAP - WEATHER MONITORING REMOTE STATIONS	CIPE-252-645250-00000000-000-18-1242	CIP - Capital Expansion

PROJECT DESCRIPTION / NECESSITY

Funding of \$160,000 is provided from Road and Bridge Fund balance to purchase two remote weather monitoring stations. Currently in the Masonville and Pinewood Reservoir areas, the only way staff are able to know what the weather and/or road conditions are- is to have an employee visually inspect the conditions. After inspection, the employee then either makes decisions based on the conditions, or reports the conditions to a supervisor (these inspections and decisions typically happen during non-scheduled working hours, in order to allow for response during routine working hours). The addition of weather/road surface monitoring stations (which will include webcams) in these areas will drastically reduce the amount of labor to inspect and travel to these areas. Also, staff will be able to tailor our response to specific conditions- rather than responding per weather forecasts.

Capital Items

	2018	2019	2020	2021	2022	Total
Capital Equipment	160,000	0	0	0	0	160,000
Total	160,000	0	0	0	0	160,000

Funding Sources

	2018	2019	2020	2021	2022	Total
Budgeted Beginning Fund Balance	160,000	0	0	0	0	160,000
Total	160,000	0	0	0	0	160,000

LARIMER COUNTY
CIP - Capital Expansion

252-645250-00000000-000-252-RB-Capital Improvements

<u>REQUEST NAME</u>	<u>REQUEST CODE</u>	<u>REQUEST TYPE</u>
CAP - MINOR STRUCTURE REPLACEMENTS	CIPE-252-645250-00000000-000-18-1243	CIP - Capital Expansion

PROJECT DESCRIPTION / NECESSITY

Funding of \$205,000 is provided in 2018 for an annual minor structure replacement program utilizing Road and Bridge Fund balance. Structures will be identified and replaced through the inspection program.

Capital Items

	2018	2019	2020	2021	2022	Total
Road Construction	205,000	210,000	215,000	220,000	221,000	1,071,000
Total	205,000	210,000	215,000	220,000	221,000	1,071,000

Funding Sources

	2018	2019	2020	2021	2022	Total
Budgeted Beginning Fund Balance	205,000	210,000	215,000	220,000	221,000	1,071,000
Total	205,000	210,000	215,000	220,000	221,000	1,071,000

LARIMER COUNTY
CIP - Capital Expansion

512-620100-00000000-000-512-FS-Capital Expenditures

REQUEST NAME	REQUEST CODE	REQUEST TYPE
Loveland Police & Courts Expansion	CIPE-512-620100-00000000-000-18-1144	CIP - Capital Expansion

PROJECT DESCRIPTION / NECESSITY

Funding is provided for the design and construction phases to expand the Southeast Corner of the Police & Courts Building by about 10,000 sq ft, allowing the expanded criminal justice services to locate there. The annual operating cost impact is estimated at \$65,000, beginning in 2019.

Capital Items

	2018	2019	2020	2021	2022	Total
Construction	4,000,000	0	0	0	0	4,000,000
Design	1,000,000	0	0	0	0	1,000,000
Total	5,000,000	0	0	0	0	5,000,000

Funding Sources

	2018	2019	2020	2021	2022	Total
Transfer from Facilities	5,000,000	0	0	0	0	5,000,000
Total	5,000,000	0	0	0	0	5,000,000

Operating Budget

Expenses	2018	2019	2020	2021	2022	Total
O & M Ongoing						
Operating Suppli	0	65,000	65,000	65,000	65,000	260,000
O & M One-Time						
Tfr to Capital E	5,000,000	0	0	0	0	5,000,000
Capital Outlay a	-5,000,000	0	0	0	0	-5,000,000
Total	0	65,000	65,000	65,000	65,000	260,000

LARIMER COUNTY
CIP - Capital Expansion

512-620100-00000000-000-512-FS-Capital Expenditures

REQUEST NAME	REQUEST CODE	REQUEST TYPE
New Coroner and Morgue Facility	CIPE-512-620100-00000000-000-18-1145	CIP - Capital Expansion

PROJECT DESCRIPTION / NECESSITY

Funding is provided for design and construction of a new morgue facility for the Office of the Coroner in 2018. Annual operating costs are estimated at \$46,000 beginning in 2019.

Capital Items

	2018	2019	2020	2021	2022	Total
Construction	3,500,000	0	0	0	0	3,500,000
Design	500,000	0	0	0	0	500,000
Total	4,000,000	0	0	0	0	4,000,000

Funding Sources

	2018	2019	2020	2021	2022	Total
Transfer from Facilities	4,000,000	0	0	0	0	4,000,000
Total	4,000,000	0	0	0	0	4,000,000

Operating Budget

Expenses	2018	2019	2020	2021	2022	Total
O & M Ongoing						
Operating Suppli	0	46,000	46,000	46,000	46,000	184,000
Tfr to Capital E	4,000,000	0	0	0	0	4,000,000
Future Programs/	-4,000,000	0	0	0	0	-4,000,000
Total	0	46,000	46,000	46,000	46,000	184,000

LARIMER COUNTY
CIP - Capital Expansion

512-620100-00000000-000-512-FS-Capital Expenditures

REQUEST NAME	REQUEST CODE	REQUEST TYPE
County Jail Expansion	CIPE-512-620100-00000000-000-18-1146	CIP - Capital Expansion

PROJECT DESCRIPTION / NECESSITY

Funding of \$5,000,000 from a General Fund Transfer is provided in 2018 for future expansion of the Larimer County Jail. Specific projects to be implemented with this funding may include renovation and expansion of the booking and sally port areas. However, the Facilities Master Plan is anticipated to be issued during the second quarter of 2018 and, based on this report, this project may be altered and/or expanded. Annual operating costs of any expansion are estimated to be \$9.50 per square foot and will be provided depending on the final construction project.

Capital Items

	2018	2019	2020	2021	2022	Total
Construction	5,000,000	0	0	0	0	5,000,000
Total	5,000,000	0	0	0	0	5,000,000

Funding Sources

	2018	2019	2020	2021	2022	Total
Tfr from General	5,000,000	0	0	0	0	5,000,000
Total	5,000,000	0	0	0	0	5,000,000

Operating Budget

Expenses	2018	2019	2020	2021	2022	Total
O & M One-Time						
Tfr to Capital E	5,000,000	0	0	0	0	5,000,000
Future Programs/	-5,000,000	0	0	0	0	-5,000,000
Total	0	0	0	0	0	0

LARIMER COUNTY
CIP - Capital Expansion

512-620100-FS0763-000-512-FS-Capital Expenditures - FS0763

REQUEST NAME	REQUEST CODE	REQUEST TYPE
Larimer County Loveland Campus	CIPE-512-620100-FS0763-000-18-1532	CIP - Capital Expansion

PROJECT DESCRIPTION / NECESSITY

This project carries funding over from 2017 and budgets grant awards from the State Department of Local Affairs totaling \$1,761,614 to complete construction of a new County service building in Loveland. A total of \$13,585,108 in funding for land acquisition, design and construction was provided in 2017. As of December 1 2017, approximately \$966,500 had been spent on the project. The two grant awards reflect the remainder (approximately \$935,000) of an initial award from 2017 and a second grant award of approximately \$826,500.

In addition this project includes the creation of 1.0 FTE Facilities Service Worker position to provide routine maintenance services at the facility at a cost of \$38,735 for the final three quarters of 2018. Funding for this position is provided from General Fund support in 2018.

Capital Items

	2018	2019	2020	2021	2022	Total
Construction	10,568,604	0	0	0	0	10,568,604
Total	10,568,604	0	0	0	0	10,568,604

Funding Sources

	2018	2019	2020	2021	2022	Total
Budgeted						
Beginning	8,806,990	0	0	0	0	8,806,990
Fund Balance						
CO-Dept of	1,761,614	0	0	0	0	1,761,614
Local Affairs						
Total	10,568,604	0	0	0	0	10,568,604

Operating Budget

Expenses	2018	2019	2020	2021	2022	Total
Salary & Benefits						
Facilities Servi	38,757	51,676	51,676	51,676	51,676	245,461
Total	38,757	51,676	51,676	51,676	51,676	245,461
Revenue	2018	2019	2020	2021	2022	Total
O & M Ongoing						
Tfr from General	38,735	38,735	38,735	38,735	38,735	193,675
Total	38,735	38,735	38,735	38,735	38,735	193,675
Net	22	12,941	12,941	12,941	12,941	51,786

FTE

FTE	Position	2018	2019	2020	2021	2022
	Facilities Servi	1.00	1.00	1.00	1.00	1.00
Total		1.00	1.00	1.00	1.00	1.00

LARIMER COUNTY
CIP - Capital Expansion

512-620100-FS0791-000-512-620100-FS0791-000

REQUEST NAME

Fleet Satellite Replacements

REQUEST CODE

CIPE-512-620100-FS0791-000-18-1147

REQUEST TYPE

CIP - Capital Expansion

PROJECT DESCRIPTION / NECESSITY

Larimer County currently maintains six satellite maintenance facilities located throughout the County to service fleet vehicles and equipment. The County contracted with an architectural & engineering firm for the design services to replace three of these satellite facilities (Estes Park, Livermore and Stove Prairie). The design phase cost of \$600,000 was funded by a 2017 General Fund Transfer into the Capital Projects Fund. Site planning and construction costs to replace these three facilities is estimated at approximately \$4,000,000. Funding for these phases is provided through transfers of \$3,000,000 from the Facilities Maintenance Fund and \$1,000,000 from the General Fund in 2018. Operating costs are estimated at \$4.50 per square foot annually and will be finalized once the square footage of the facilities is determined.

Capital Items

	2018	2019	2020	2021	2022	Total
Construction	3,000,000	0	0	0	0	3,000,000
Design	1,000,000	0	0	0	0	1,000,000
Total	4,000,000	0	0	0	0	4,000,000

Funding Sources

	2018	2019	2020	2021	2022	Total
Transfer from Facilities	3,000,000	0	0	0	0	3,000,000
Tfr from General	1,000,000	0	0	0	0	1,000,000
Total	4,000,000	0	0	0	0	4,000,000

Operating Budget

Expenses	2018	2019	2020	2021	2022	Total
O & M One-Time						
Tfr to Capital E	3,000,000	0	0	0	0	3,000,000
Capital Outlay a	-3,000,000	0	0	0	0	-3,000,000
Tfr to Capital E	1,000,000	0	0	0	0	1,000,000
Future Programs/	-1,000,000	0	0	0	0	-1,000,000
Total	0	0	0	0	0	0

LARIMER COUNTY
CIP - Capital Expansion

522-115550-00000000-000-522-Capital Improvement

REQUEST NAME

CAP - EMERGENCY GENERATOR FOR LAR RIVER
 SITE

REQUEST CODE

CIPE-522-115550-00000000-000-18-123

REQUEST TYPE

CIP - Capital Expansion

PROJECT DESCRIPTION / NECESSITY

Funding of \$195,000 is provided from Replacement Plan Fund balance to purchase a new emergency power generator at the Laramie River Fleet Shop. Annual replacement costs of \$2,700 are also provided to replace the item at the end of its useful life.

Capital Items

	2018	2019	2020	2021	2022	Total
Capital Equipment	195,000	0	0	0	0	195,000
Total	195,000	0	0	0	0	195,000

Funding Sources

	2018	2019	2020	2021	2022	Total
Budgeted Beginning Fund Balance	195,000	0	0	0	0	195,000
Total	195,000	0	0	0	0	195,000

Operating Budget

Expenses	2018	2019	2020	2021	2022	Total
O & M Ongoing						
Equipment Repair	0	2,700	2,700	2,700	2,700	10,800
Total	0	2,700	2,700	2,700	2,700	10,800

LARIMER COUNTY
CIP - Capital Expansion

552-661000-00000000-000-552-SW-Landfill

REQUEST NAME

2018-2022 Landfill closure projects

REQUEST CODE

CIPE-552-661000-00000000-000-18-1251

REQUEST TYPE

CIP - Capital Expansion

PROJECT DESCRIPTION / NECESSITY

Funding of \$2 million, including \$200,000 in 2018, is provided from Solid Waste Fund balance for projects related to the planned closure of the facility within the next seven years. In 2018 the project includes initial design of the closure project.

Capital Items

	2018	2019	2020	2021	2022	Total
Construction	200,000	800,000	0	1,000,000	0	2,000,000
Total	200,000	800,000	0	1,000,000	0	2,000,000

Funding Sources

	2018	2019	2020	2021	2022	Total
Budgeted						
Beginning	200,000	800,000	0	1,000,000	0	2,000,000
Fund Balance						
Total	200,000	800,000	0	1,000,000	0	2,000,000

LARIMER COUNTY
CIP - Capital Expansion

682-190700-00000000-000-682-FN-Property and Casualty

REQUEST NAME

Risk Management Office Expansion - ADA Coordinator

REQUEST CODE

CIPE-682-190700-00000000-000-18-1154

REQUEST TYPE

CIP - Capital Expansion

PROJECT DESCRIPTION / NECESSITY

Funding of \$97,748 is provided from the Risk Management Fund to expand the Risk Management office space to accommodate the inclusion of a full time ADA Coordinator position beginning in 2018. This position is being created because of a recommendation from Meeting the Challenge, Inc. (MTC) who is currently conducting a comprehensive ADA study for the County. MTC is reviewing accessibility of County buildings, programs & services provided by the County, and evaluating administrative and operational policies and procedures. In order to improve the County's ADA compliance, MTC recommends having a full time ADA Coordinator on staff. It has been determined that the Risk Management Department would be the most appropriate location for this position. The current space for Risk Management cannot support another person without being reconfigured, this project will not increase the overall space utilized by for the Finance Division.

Capital Items

	2018	2019	2020	2021	2022	Total
Construction	53,188	0	0	0	0	53,188
Design	10,000	0	0	0	0	10,000
Non-Capital Equipment	34,560	0	0	0	0	34,560
Total	97,748	0	0	0	0	97,748

Funding Sources

	2018	2019	2020	2021	2022	Total
Budgeted						
Beginning	97,748	0	0	0	0	97,748
Fund Balance						
Total	97,748	0	0	0	0	97,748

2018 Capital Renewal Projects

**LARIMER COUNTY
CIP - Capital Renewal**

101-512073-00000000-000-101-SH-Facilities Bldg Maintenance

REQUEST NAME

Jail - Door/Intercom Security System

REQUEST CODE

CIPR-101-512073-00000000-000-18-1133

REQUEST TYPE

CIP - Capital Renewal

PROJECT DESCRIPTION / NECESSITY

Funding of \$400,000, including \$370,000 from the General Fund and \$30,000 from the Information Technology Fund, is provided in 2018 to replace the Jail's Door/Intercom Security System. The system operates all security doors and intercoms within the facility, with two master control stations and 10 individual mini controls stations that operate housing pods. The expenditure amount includes the first annual contribution of \$25,000 to the Replacement Fund for future replacement costs at the end of its 15 year life cycle.

The existing Jail Security System (JSS) was part of the 1997 expansion and later had software updates in 2009. The current JSS is running on Windows XP, a non-serviceable operating system, making the system non-serviceable because of licensing and hardware systems that can no longer operate on Windows XP. All the headend equipment (input-output cards, relays, power supplies, amplifiers) from the original install are 20 years old and are increasingly susceptible to failure. Current system operates large sections of the facility, including multiple housing areas on one PLC creating large facility failures when issues arise.

The current paging and intercom is an analog system running on amplifiers that are outdated and difficult to replace because of their age and the upgrades in technology. Because of concerns outlined above, the current system is running on technology that is no long serviceable.

Capital Items

	2018	2019	2020	2021	2022	Total
Non-Capital Equipment	275,000	0	0	0	0	275,000
Software-Non Cap	100,000	0	0	0	0	100,000
Total	375,000	0	0	0	0	375,000

Funding Sources

	2018	2019	2020	2021	2022	Total
Tfr from General	345,000	0	0	0	0	345,000
Tfr from Fac and Info Tech	30,000	0	0	0	0	30,000
Total	375,000	0	0	0	0	375,000

Operating Budget

Expenses	2018	2019	2020	2021	2022	Total
O & M Ongoing						
Tfr to Replaceme	25,000	25,000	25,000	25,000	25,000	125,000
Future Programs/	-25,000	-25,000	-25,000	-25,000	-25,000	-125,000
Total	0	0	0	0	0	0

LARIMER COUNTY
CIP - Capital Renewal

101-512073-00000000-000-101-SH-Facilities Bldg Maintenance

REQUEST NAME

Jail - Closed Circuit Television & Video Recorders

REQUEST CODE

CIPR-101-512073-00000000-000-18-1134

REQUEST TYPE

CIP - Capital Renewal

PROJECT DESCRIPTION / NECESSITY

Funding of \$429,000 is provided from General Fund support to replace the existing analog closed circuit television system, including infrastructure, computer hardware and software, and cabling, in the Larimer County Jail. The current system was installed in 2000 and is beyond its useful life. The capital replacement costs is budgeted at \$390,000, and \$39,000 is provided for the annual contribution to the Replacement Fund for future replacement costs

Capital Items

	2018	2019	2020	2021	2022	Total
Capital Equipment	300,000	0	0	0	0	300,000
Software-Non Cap	90,000	0	0	0	0	90,000
Total	390,000	0	0	0	0	390,000

Funding Sources

	2018	2019	2020	2021	2022	Total
Tfr from General	390,000	0	0	0	0	390,000
Total	390,000	0	0	0	0	390,000

Operating Budget

Expenses	2018	2019	2020	2021	2022	Total
O & M Ongoing						
Tfr to Replaceme	39,000	39,000	39,000	39,000	39,000	195,000
Future Programs/	-39,000	-39,000	-39,000	-39,000	-39,000	-195,000
Total	0	0	0	0	0	0

LARIMER COUNTY
CIP - Capital Renewal

162-692000-00000000-000-TR-Capital

REQUEST NAME

Ranch Campus Annual Component Replacement

REQUEST CODE

CIPR-162-692000-00000000-000-18-1164

REQUEST TYPE

CIP - Capital Renewal

PROJECT DESCRIPTION / NECESSITY

This project represents the annual component replacement plan for the Ranch Campus. Approximately \$787,550 is required for the current five-year plan, including \$212,550 in 2018 for the following items:

- Event level drapery \$18,000
- Event center roof repair \$20,000
- Audio Video Enhancements \$25,000
- Hockey dasher system damp ramps \$4,550
- Security megnetometers \$45,000
- concrete repair \$10,000
- parking lot R&M \$10,000
- event center annual roof repair \$20,000
- Security CCTV infastructure procurement \$50,000
- Bleacher seating \$10,000

Capital Items

	2018	2019	2020	2021	2022	Total
Capital						
Equipment	212,550	225,000	110,000	240,000	0	787,550
Total	212,550	225,000	110,000	240,000	0	787,550

Funding Sources

	2018	2019	2020	2021	2022	Total
Sales Tax	212,550	225,000	110,000	240,000	0	787,550
Total	212,550	225,000	110,000	240,000	0	787,550

LARIMER COUNTY
CIP - Capital Renewal

162-692000-00000000-575-Ranch Capital 575

REQUEST NAME

Polar Floor Replacement

REQUEST CODE

CIPR-162-692000-00000000-575-18-
1167

REQUEST TYPE

CIP - Capital Renewal

PROJECT DESCRIPTION / NECESSITY

Funding of \$155,000 from sales tax revenues is provided to replace polar floor, which covers the ice rink for events in the Budweiser Events Center.

Capital Items

	2018	2019	2020	2021	2022	Total
Capital Equipment	155,000	0	0	0	0	155,000
Total	155,000	0	0	0	0	155,000

Funding Sources

	2018	2019	2020	2021	2022	Total
Sales Tax	155,000	0	0	0	0	155,000
Total	155,000	0	0	0	0	155,000

LARIMER COUNTY
CIP - Capital Renewal

182-260510-00000000-000-182-HE-Director's Office

REQUEST NAME

Portable Inspection System Replacement

REQUEST CODE

CIPR-182-260510-00000000-000-18-1143

REQUEST TYPE

CIP - Capital Renewal

PROJECT DESCRIPTION / NECESSITY

Funding of \$93,750 in General Fund support is provided to replace an outdated Access database is currently the foundation of the back-end/administration section of our Portable Inspection Program (PIP) used for Food, and Child Day Care center inspections. This application was created three years ago as a temporary solution and needs to be re-written into a modern county-supported database management system.

This project includes the rewrite of the existing PIP administration program, plus enhancements that are needed for upcoming changes in the food code being proposed by the state.

Capital Items

	2018	2019	2020	2021	2022	Total
Software-Non Cap	93,750	0	0	0	0	93,750
Total	93,750	0	0	0	0	93,750

Funding Sources

	2018	2019	2020	2021	2022	Total
Tfr from General	93,750	0	0	0	0	93,750
Total	93,750	0	0	0	0	93,750

Operating Budget

Expenses	2018	2019	2020	2021	2022	Total
O & M Ongoing						
Future Programs/	-93,750	0	0	0	0	-93,750
O & M One-Time						
Tfr to Health an	93,750	0	0	0	0	93,750
Total	0	0	0	0	0	0

LARIMER COUNTY
CIP - Capital Renewal

212-682110-NR0741-000-OL-Forks Park Parking Area and Day Use Rebuild

REQUEST NAME

Forks Park Parking Area & Day Use Rebuild

REQUEST CODE

CIPR-212-682110-NR0741-000-18-1180

REQUEST TYPE

CIP - Capital Renewal

PROJECT DESCRIPTION / NECESSITY

Funding of \$75,000 is provided from the Open Lands fund to rebuild the Forks Park Day Use Area, which was destroyed in the 2013 floods. Work includes repairing or replacing the parking lot and existing vault toilet facility. This project furthers resiliency goals in partnership with the Colorado Department of Transportation and the Big Thompson Watershed Coalition.

Capital Items

	2018	2019	2020	2021	2022	Total
Construction	75,000	0	0	0	0	75,000
Total	75,000	0	0	0	0	75,000

Funding Sources

	2018	2019	2020	2021	2022	Total
Tfr from Open Lands	75,000	0	0	0	0	75,000
Total	75,000	0	0	0	0	75,000

LARIMER COUNTY
CIP - Capital Renewal

212-682110-NR0742-000-OL-Hermit Cabin Remove and Replace Project

REQUEST NAME	REQUEST CODE	REQUEST TYPE
Remove & Replace Madrona Point & Bear Claw Cabins	CIPR-212-682110-NR0742-000-18-1181	CIP - Capital Renewal

PROJECT DESCRIPTION / NECESSITY

Funding of \$240,000, including \$40,000 for design work in 2018, to remove and replace the Madrona Point & Bear Claw Cabins at Hermit Park Open Space. The cabins will be demolished due to their proximity to a wetlands and replaced in the cabin loop area of the open space. Funding would be provided from the Open Lands Fund.

Capital Items

	2018	2019	2020	2021	2022	Total
Construction	0	100,000	100,000	0	0	200,000
Design	40,000	0	0	0	0	40,000
Total	40,000	100,000	100,000	0	0	240,000

Funding Sources

	2018	2019	2020	2021	2022	Total
Tfr from Open Lands	40,000	100,000	100,000	0	0	240,000
Total	40,000	100,000	100,000	0	0	240,000

LARIMER COUNTY
CIP - Capital Renewal

212-682110-NR0746-000-OL-Historic Structures Project

REQUEST NAME

Historic Structures - Stabilize Priority Buildings

REQUEST CODE

CIPR-212-682110-NR0746-000-18-1185

REQUEST TYPE

CIP - Capital Renewal

PROJECT DESCRIPTION / NECESSITY

Funding of \$50,000 is provided annually over the five-year period through 2022 from the Open Lands Fund to stabilize 15 historic structures that have been identified on county-owned Open Spaces.

Capital Items

	2018	2019	2020	2021	2022	Total
Construction	50,000	50,000	50,000	50,000	50,000	250,000
Total	50,000	50,000	50,000	50,000	50,000	250,000

Funding Sources

	2018	2019	2020	2021	2022	Total
Tfr from Open Lands	50,000	50,000	50,000	50,000	50,000	250,000
Total	50,000	50,000	50,000	50,000	50,000	250,000

LARIMER COUNTY
CIP - Capital Renewal

212-682110-NR0747-000-OL-HTMOS Mgmt Plan Update and Improvements

<u>REQUEST NAME</u>	<u>REQUEST CODE</u>	<u>REQUEST TYPE</u>
Horsetooth Mountain Open Space Management Plan	CIPR-212-682110-NR0747-000-18-1186	CIP - Capital Renewal

PROJECT DESCRIPTION / NECESSITY

Funding of \$480,000 is provided, including \$40,000 in 2018 to update the Horsetooth Mountain Open Space Management Plan, and make identified improvements in future years. Funding would be provided from the Open Lands fund.

Capital Items

	2018	2019	2020	2021	2022	Total
Construction	0	0	0	400,000	0	400,000
Design	40,000	40,000	0	0	0	80,000
Total	40,000	40,000	0	400,000	0	480,000

Funding Sources

	2018	2019	2020	2021	2022	Total
Tfr from Open Lands	40,000	40,000	0	400,000	0	480,000
Total	40,000	40,000	0	400,000	0	480,000

LARIMER COUNTY
CIP - Capital Renewal

228-681300-NR0749-000-PK-Admin Office Connectivity

REQUEST NAME

Admin Office Connectivity

REQUEST CODE

CIPR-228-681300-NR0749-000-18-1192

REQUEST TYPE

CIP - Capital Renewal

PROJECT DESCRIPTION / NECESSITY

Funding of \$790,000 is provided, with one-half from the Parks Fund and one-half from the Open Lands Fund, to install T1 fiber connectivity to the Natural Resources Administrative Building near Carter Lake.

Capital Items

	2018	2019	2020	2021	2022	Total
Construction	790,000	0	0	0	0	790,000
Total	790,000	0	0	0	0	790,000

Funding Sources

	2018	2019	2020	2021	2022	Total
Tfr from Parks	395,000	0	0	0	0	395,000
Tfr from Open Lands	395,000	0	0	0	0	395,000
Total	790,000	0	0	0	0	790,000

LARIMER COUNTY
CIP - Capital Renewal

228-681300-NR0750-000-PK-Carter Lake Biglandia Group Site

REQUEST NAME

Carter Lake Biglandia Group Site

REQUEST CODE

CIPR-228-681300-NR0750-000-18-1193

REQUEST TYPE

CIP - Capital Renewal

PROJECT DESCRIPTION / NECESSITY

Funding of \$915,185, including \$90,000 for design services in 2018, is provided from the Conservation Trust Fund to construct a group camping site at Carter Lake.

Capital Items

	2018	2019	2020	2021	2022	Total
Construction	0	825,185	0	0	0	825,185
Design	90,000	0	0	0	0	90,000
Total	90,000	825,185	0	0	0	915,185

Funding Sources

	2018	2019	2020	2021	2022	Total
Tfr from Conservation Trust	90,000	825,185	0	0	0	915,185
Total	90,000	825,185	0	0	0	915,185

LARIMER COUNTY
CIP - Capital Renewal

228-681300-NR0751-000-PK-Carter Lake Marina Parking Lot

REQUEST NAME

Carter Lake Marina Parking Lot

REQUEST CODE

CIPR-228-681300-NR0751-000-18-1194

REQUEST TYPE

CIP - Capital Renewal

PROJECT DESCRIPTION / NECESSITY

Funding of \$150,000, including one-half from the Open Lands Fund and one-half from the Conservation Trust Fund, is provided to pave the 60-year old gravel parking lot at the Carter Lake Marina.

Capital Items

	2018	2019	2020	2021	2022	Total
Construction	150,000	0	0	0	0	150,000
Total	150,000	0	0	0	0	150,000

Funding Sources

	2018	2019	2020	2021	2022	Total
Tfr from Conservation Trust	75,000	0	0	0	0	75,000
Tfr from Open Lands	75,000	0	0	0	0	75,000
Total	150,000	0	0	0	0	150,000

LARIMER COUNTY
CIP - Capital Renewal

228-681300-NR0755-000-PK-HT Reservoir Boat Dock Project

REQUEST NAME	REQUEST CODE	REQUEST TYPE
Horsetooth Reservoir Docks - Replace Floatation	CIPR-228-681300-NR0755-000-18-1198	CIP - Capital Renewal

PROJECT DESCRIPTION / NECESSITY

Funding of \$72,000, including one-half from the Conservation Trust Fund and one-half from the Open Lands Fund, is provided to replace eight floatation devices that protect the boat docks at Horsetooth Reservoir. The existing devices are seven years beyond their normal life cycle.

Capital Items

	2018	2019	2020	2021	2022	Total
Construction	72,000	0	0	0	0	72,000
Total	72,000	0	0	0	0	72,000

Funding Sources

	2018	2019	2020	2021	2022	Total
Tfr from Conservation Trust	36,000	0	0	0	0	36,000
Tfr from Open Lands	36,000	0	0	0	0	36,000
Total	72,000	0	0	0	0	72,000

LARIMER COUNTY
CIP - Capital Renewal

228-681300-NR0758-000-PK-HT Reservoir Satanka Bay and Expanded Parking

<u>REQUEST NAME</u>	<u>REQUEST CODE</u>	<u>REQUEST TYPE</u>
Horsetooth Reservoir Satanka Bay Parking Project	CIPR-228-681300-NR0758-000-18-1202	CIP - Capital Renewal

PROJECT DESCRIPTION / NECESSITY

Funding of \$536,550 is provided, including \$53,000 for design services in 2018, to expand the existing parking lot at the Satanka Bay area of Horsetooth Reservoir due to increasing demand. Construction would commence in 2019. Funding would be provided from existing Parks Fund balance.

Capital Items

	2018	2019	2020	2021	2022	Total
Construction	0	483,550	0	0	0	483,550
Design	53,000	0	0	0	0	53,000
Total	53,000	483,550	0	0	0	536,550

Funding Sources

	2018	2019	2020	2021	2022	Total
Budgeted						
Beginning	53,000	483,550	0	0	0	536,550
Fund Balance						
Total	53,000	483,550	0	0	0	536,550

LARIMER COUNTY
CIP - Capital Renewal

228-681300-NR0759-000-PK-HT Reservoir South Bay Boat Ramp Project

REQUEST NAME

Horsetooth Reservoir South Bay-North Boat Ramp

REQUEST CODE

CIPR-228-681300-NR0759-000-18-1203

REQUEST TYPE

CIP - Capital Renewal

PROJECT DESCRIPTION / NECESSITY

Funding of \$150,000 is provided from the Open Lands Fund (one-half) and Conservation Trust Fund (one-half) to reconstruct the upper one-third of the north boat ramp at the South Bay area of Horsetooth Reservoir. The existing portion of this boat ramp is in need of repair due to increasing use and is seven years beyond its intended useful life.

Capital Items

	2018	2019	2020	2021	2022	Total
Construction	150,000	0	0	0	0	150,000
Total	150,000	0	0	0	0	150,000

Funding Sources

	2018	2019	2020	2021	2022	Total
Tfr from Conservation Trust	75,000	0	0	0	0	75,000
Tfr from Open Lands	75,000	0	0	0	0	75,000
Total	150,000	0	0	0	0	150,000

LARIMER COUNTY
CIP - Capital Renewal

228-681300-NR0759-000-PK-HT Reservoir South Bay Boat Ramp Project

REQUEST NAME

Horsetooth Reservoir South Bay-South Boat Ramp

REQUEST CODE

CIPR-228-681300-NR0759-000-18-1204

REQUEST TYPE

CIP - Capital Renewal

PROJECT DESCRIPTION / NECESSITY

Funding of \$100,000 is provided from the Open Lands Fund (one-half) and Conservation Trust Fund (one-half) to reconstruct the upper one-third of the south boat ramp at the South Bay area of Horsetooth Reservoir. The existing portion of this boat ramp is in need of repair due to increasing use and is seven years beyond its intended useful life.

Capital Items

	2018	2019	2020	2021	2022	Total
Construction	100,000	0	0	0	0	100,000
Total	100,000	0	0	0	0	100,000

Funding Sources

	2018	2019	2020	2021	2022	Total
Tfr from Conservation Trust	50,000	0	0	0	0	50,000
Tfr from Open Lands	50,000	0	0	0	0	50,000
Total	100,000	0	0	0	0	100,000

LARIMER COUNTY
CIP - Capital Renewal

228-681300-NR0760-000-PK-HT Reservoir South Bay Camper Cabins Project

REQUEST NAME	REQUEST CODE	REQUEST TYPE
Horsetooth Reservoir South Bay - Camper Cabins	CIPR-228-681300-NR0760-000-18-1206	CIP - Capital Renewal

PROJECT DESCRIPTION / NECESSITY

Funding of \$420,000 is provided from the Conservation Trust Fund to replace seven camper cabins at the Horsetooth Reservoir South Bay area. The existing cabins are now two years beyond their intended useful life. The cabins will be replaced with more sustainable materials and will have a useful life of 50 years.

Capital Items

	2018	2019	2020	2021	2022	Total
Construction	420,000	0	0	0	0	420,000
Total	420,000	0	0	0	0	420,000

Funding Sources

	2018	2019	2020	2021	2022	Total
Tfr from Conservation Trust	420,000	0	0	0	0	420,000
Total	420,000	0	0	0	0	420,000

LARIMER COUNTY
CIP - Capital Renewal

252-645100-00000000-000-252-RB-Road Maintenance

REQUEST NAME

CAP - ASPHALT OVERLAY

REQUEST CODE

CIPR-252-645100-00000000-000-18-1207

REQUEST TYPE

CIP - Capital Renewal

PROJECT DESCRIPTION / NECESSITY

Funding of \$4 million is provided in 2018 for ongoing road overlay projects. Specific Ownership Tax revenue will fund this project. Asphalt overlay is a very cost effective method of maintaining the pavement of roads at a critical Pavement Condition Index before they deteriorate to a point where a total reconstruction is needed at greatly increased cost.

Capital Items

	2018	2019	2020	2021	2022	Total
Road Construction	4,000,000	4,100,000	4,200,000	4,325,000	4,450,000	21,075,000
Total	4,000,000	4,100,000	4,200,000	4,325,000	4,450,000	21,075,000

Funding Sources

	2018	2019	2020	2021	2022	Total
Specific Ownership Taxes	4,000,000	4,100,000	4,200,000	4,325,000	4,450,000	21,075,000
Total	4,000,000	4,100,000	4,200,000	4,325,000	4,450,000	21,075,000

LARIMER COUNTY
CIP - Capital Renewal

252-645100-00000000-000-252-RB-Road Maintenance

REQUEST NAME

CAP - STRUCTURAL PATCHING

REQUEST CODE

CIPR-252-645100-00000000-000-18-1208

REQUEST TYPE

CIP - Capital Renewal

PROJECT DESCRIPTION / NECESSITY

Funding of \$472,500 from Specific Ownership Tax revenue is provided in 2018 for structural patching projects, Structural patching is a maintenance technique used to repair isolated pavement failures. Those failures are removed and replaced with new asphalt. Structural patching is performed ahead of the chip seal project and on road segments that do not yet require global maintenance. Structural patching returns the road surface to an acceptable condition allowing for the maintainance of the service level of the roadway segment.

Capital Items

	2018	2019	2020	2021	2022	Total
Road Construction	472,500	500,000	520,000	545,000	561,000	2,598,500
Total	472,500	500,000	520,000	545,000	561,000	2,598,500

Funding Sources

	2018	2019	2020	2021	2022	Total
Specific Ownership Taxes	472,500	500,000	520,000	545,000	561,000	2,598,500
Total	472,500	500,000	520,000	545,000	561,000	2,598,500

LARIMER COUNTY
CIP - Capital Renewal

252-645100-00000000-000-252-RB-Road Maintenance

REQUEST NAME
 CAP - CHIPSEAL

REQUEST CODE
 CIPR-252-645100-00000000-000-18-
 1209

REQUEST TYPE
 CIP - Capital Renewal

PROJECT DESCRIPTION / NECESSITY

Funding of \$1,860,000 is provided, from Specific Ownership Taxes, for the annual chip seal program. The chip seal project is a very cost effective method of extending the life of an asphalt pavement. It provides a water proof seal to the pavement surface and a new wearing course of aggregate. This is a maintenance technique used for pavements that are approximately 7 years old and then on an approximately 7 year cycle until the pavement requires an asphalt overlay.

Capital Items

	2018	2019	2020	2021	2022	Total
Road Construction	1,680,000	1,990,000	2,000,000	2,150,000	2,215,000	10,035,000
Total	1,680,000	1,990,000	2,000,000	2,150,000	2,215,000	10,035,000

Funding Sources

	2018	2019	2020	2021	2022	Total
Specific Ownership Taxes	1,680,000	1,990,000	2,000,000	2,150,000	2,215,000	10,035,000
Total	1,680,000	1,990,000	2,000,000	2,150,000	2,215,000	10,035,000

LARIMER COUNTY
CIP - Capital Renewal

252-645100-00000000-000-252-RB-Road Maintenance

REQUEST NAME

CAP - MISC ROAD REPAIR PROJECTS
 (UNSCHEDULED)

REQUEST CODE

CIPR-252-645100-00000000-000-18-
 1210

REQUEST TYPE

CIP - Capital Renewal

PROJECT DESCRIPTION / NECESSITY

Funding of \$288,750 is provided in 2018 from Specific Ownership Tax revenues for road repair and hazard mitigation projects that are unanticipated and unplanned. These projects generally require immediate action and many times require the services of contractors to complete. Amounts are anticipated to rise in future years due to construction inflation costs.

Capital Items

	2018	2019	2020	2021	2022	Total
Road Construction	288,750	300,000	315,000	330,000	340,000	1,573,750
Total	288,750	300,000	315,000	330,000	340,000	1,573,750

Funding Sources

	2018	2019	2020	2021	2022	Total
Specific Ownership Taxes	288,750	300,000	315,000	330,000	340,000	1,573,750
Total	288,750	300,000	315,000	330,000	340,000	1,573,750

LARIMER COUNTY
CIP - Capital Renewal

252-645250-00000000-000-252-RB-Capital Improvements

REQUEST NAME

CAP - PN294 - MINOR STRUCTURES ON CR 74E

REQUEST CODE

CIPR-252-645250-00000000-000-18-1215

REQUEST TYPE

CIP - Capital Renewal

PROJECT DESCRIPTION / NECESSITY

Funding of \$50,000 is provided for the design phase to replace four culverts in poor condition on CR 74E:

- 36" and 48" corrugated steel pipes at Parvin Lake
- 48" steel and concrete pipe at the east approach to McNey Hill
- 10' X 8' concrete box culvert just east of the Lonepine Trailhead (at the curves with guardrail)

Construction in the amount of \$1,410,750 is anticipated to be completed in 2019. The project is funded through Road and Bridge Fund balance.

Capital Items

	2018	2019	2020	2021	2022	Total
Road Construction	0	1,410,750	0	0	0	1,410,750
Road Design	50,000	0	0	0	0	50,000
Total	50,000	1,410,750	0	0	0	1,460,750

Funding Sources

	2018	2019	2020	2021	2022	Total
Budgeted Beginning Fund Balance	50,000	1,410,750	0	0	0	1,460,750
Total	50,000	1,410,750	0	0	0	1,460,750

LARIMER COUNTY
CIP - Capital Renewal

252-645250-00000000-000-252-RB-Capital Improvements

REQUEST NAME

CAP - PN308 - BR 66-0.-9 STRUCTURE

REQUEST CODE

CIPR-252-645250-00000000-000-18-1216

REQUEST TYPE

CIP - Capital Renewal

PROJECT DESCRIPTION / NECESSITY

Funding of \$480,000, including \$30,000 for design services in 2018, is provided from Road and Bridge Fund balance to replace a minor bridge structure. Construction is anticipated to cost \$450,000 and would be completed in 2019.

Capital Items

	2018	2019	2020	2021	2022	Total
Road Construction	0	450,000	0	0	0	450,000
Road Design	30,000	0	0	0	0	30,000
Total	30,000	450,000	0	0	0	480,000

Funding Sources

	2018	2019	2020	2021	2022	Total
Budgeted Beginning Fund Balance	30,000	450,000	0	0	0	480,000
Total	30,000	450,000	0	0	0	480,000

LARIMER COUNTY
CIP - Capital Renewal

252-645250-00000000-000-252-RB-Capital Improvements

REQUEST NAME	REQUEST CODE	REQUEST TYPE
CAP - PN318 - BRIDGE 19E-0.5-20 REPLACEMENT	CIPR-252-645250-00000000-000-18-1217	CIP - Capital Renewal

PROJECT DESCRIPTION / NECESSITY

Funding of \$2,565,000, including \$100,000 in design costs and \$1,232,500 in construction costs in 2018, for replacement of this deteriorating concrete bridge on County Road 19E (Namaqua Ave.) over the Big Thompson River on the west side of Loveland. Approximately 500 feet of roadway north and south of the bridge (1000 feet total) will be reconstructed with the project. Road and Bridge Fund balance will provide \$100,000 in funding, with the balance to be provided from State Department of Transportation grants.

Capital Items

	2018	2019	2020	2021	2022	Total
Road Construction	1,232,500	1,232,500	0	0	0	2,465,000
Road Design	100,000	0	0	0	0	100,000
Total	1,332,500	1,232,500	0	0	0	2,565,000

Funding Sources

	2018	2019	2020	2021	2022	Total
Budgeted Beginning Fund Balance	100,000	0	0	0	0	100,000
Psth-CO Dept of Public Safety	1,232,500	1,232,500	0	0	0	2,465,000
Total	1,332,500	1,232,500	0	0	0	2,565,000

LARIMER COUNTY
CIP - Capital Renewal

252-645250-00000000-000-252-RB-Capital Improvements

<u>REQUEST NAME</u>	<u>REQUEST CODE</u>	<u>REQUEST TYPE</u>
CAP - PN319 - BRIDGE 9-0-.56 REPLACEMENT	CIPR-252-645250-00000000-000-18-1218	CIP - Capital Renewal

PROJECT DESCRIPTION / NECESSITY

Funding of \$585,000 is provided from Road and Bridge Fund balance for the replacement of this deteriorating concrete bridge on County Road 9 over the Larimer County Canal northeast of Fort Collins. Approximately 300 feet of roadway north and south of the bridge (600 feet total) will be reconstructed with the project.

Capital Items

	2018	2019	2020	2021	2022	Total
Road Construction	585,000	0	0	0	0	585,000
Total	585,000	0	0	0	0	585,000

Funding Sources

	2018	2019	2020	2021	2022	Total
Budgeted Beginning Fund Balance	585,000	0	0	0	0	585,000
Total	585,000	0	0	0	0	585,000

LARIMER COUNTY
CIP - Capital Renewal

552-661000-00000000-000-552-SW-Landfill

REQUEST NAME

2018-2022 CIP-Landfill

REQUEST CODE

CIPR-552-661000-00000000-000-18-1247

REQUEST TYPE

CIP - Capital Renewal

PROJECT DESCRIPTION / NECESSITY

Funding of \$136,133 is provided from Solid Waste Fund balance for various equipment purchases over the five-year period 2018-2022. Projects include:

- 2018-printer gate house \$1,328, security camera \$1,345
- 2019- HW storage cabinet \$906, eye wash \$800, scanner \$200, air compressor \$825
- 2020- office jet \$80
- 2021- ranger \$16,000, gas analyzer \$11,214, water level meter \$500
- 2022- conductivity meter \$1,035, scanner \$200, truck scale \$101,000, PH meter \$700

Capital Items

	2018	2019	2020	2021	2022	Total
Capital Equipment	2,673	2,731	80	27,714	102,935	136,133
Total	2,673	2,731	80	27,714	102,935	136,133

Funding Sources

	2018	2019	2020	2021	2022	Total
Budgeted Beginning Fund Balance	2,673	2,731	80	27,714	102,935	136,133
Total	2,673	2,731	80	27,714	102,935	136,133

LARIMER COUNTY
CIP - Capital Renewal

552-661000-00000000-000-552-SW-Landfill

REQUEST NAME

2018-2022 Asphalt maintenance Landfill

REQUEST CODE

CIPR-552-661000-00000000-000-18-1248

REQUEST TYPE

CIP - Capital Renewal

PROJECT DESCRIPTION / NECESSITY

Funding of \$385,000 is provided from Solid Waste Fund balance over the five-year period, including \$100,000 in 2018, for asphalt upkeep projects at the Landfill.

Capital Items

	2018	2019	2020	2021	2022	Total
Road Construction	100,000	85,000	0	100,000	100,000	385,000
Total	100,000	85,000	0	100,000	100,000	385,000

Funding Sources

	2018	2019	2020	2021	2022	Total
Budgeted Beginning Fund Balance	100,000	85,000	0	100,000	100,000	385,000
Total	100,000	85,000	0	100,000	100,000	385,000

LARIMER COUNTY
CIP - Capital Renewal

552-661000-00000000-000-552-SW-Landfill

REQUEST NAME

2018-2022 Landfill Environmental projects

REQUEST CODE

CIPR-552-661000-00000000-000-18-1250

REQUEST TYPE

CIP - Capital Renewal

PROJECT DESCRIPTION / NECESSITY

Funding of \$2,275,000 is provided, including \$75,000 in 2018, from Solid Waste Fund balance for various environmental safety projects related to groundwater protection and gas collection over the five-year period through 2018.

- 2018- Landfill environmental project groundwater \$75,000
- 2019- Landfill environmental project groundwater \$50,000
- 2020- Landfill gas collection system \$2,000,000, groundwater project \$75,000
- 2021- Landfill groundwater project \$75,000

Capital Items

	2018	2019	2020	2021	2022	Total
Construction	75,000	50,000	2,075,000	75,000	0	2,275,000
Total	75,000	50,000	2,075,000	75,000	0	2,275,000

Funding Sources

	2018	2019	2020	2021	2022	Total
Budgeted						
Beginning	75,000	50,000	2,075,000	75,000	0	2,275,000
Fund Balance						
Total	75,000	50,000	2,075,000	75,000	0	2,275,000

LARIMER COUNTY
CIP - Capital Renewal

552-661500-00000000-303-552-SW-Transfer Stations - 303

REQUEST NAME	REQUEST CODE	REQUEST TYPE
2018-2022 Estes Park Transfer Station	CIPR-552-661500-00000000-303-18-1253	CIP - Capital Renewal

PROJECT DESCRIPTION / NECESSITY

Funding of \$50,000 is provided from Solid Waste Fund balance to replace the existing Estes Park Transfer Station.

Capital Items

	2018	2019	2020	2021	2022	Total
Capital Equipment	50,000	0	0	0	0	50,000
Total	50,000	0	0	0	0	50,000

Funding Sources

	2018	2019	2020	2021	2022	Total
Budgeted Beginning Fund Balance	50,000	0	0	0	0	50,000
Total	50,000	0	0	0	0	50,000

LARIMER COUNTY
CIP - Capital Renewal

552-662000-00000000-000-552-SW-Recycling

REQUEST NAME

2018-2022 Asphalt Maintenance Recycle Center

REQUEST CODE

CIPR-552-662000-00000000-000-18-1256

REQUEST TYPE

CIP - Capital Renewal

PROJECT DESCRIPTION / NECESSITY

Funding of \$132,500, including \$37,500 in 2018, is provided from Solid Waste Fund balance for asphalt maintenance at the recycling center.

Capital Items

	2018	2019	2020	2021	2022	Total
Road Construction	37,500	0	95,000	0	0	132,500
Total	37,500	0	95,000	0	0	132,500

Funding Sources

	2018	2019	2020	2021	2022	Total
Budgeted Beginning Fund Balance	37,500	0	95,000	0	0	132,500
Total	37,500	0	95,000	0	0	132,500

LARIMER COUNTY
CIP - Capital Renewal

608-460010-IT0388-000-608-IT-FITD Leadership and Administration - IT0388

REQUEST NAME	REQUEST CODE	REQUEST TYPE
Business Software Replacement	CIPR-608-460010-IT0388-000-18-1148	CIP - Capital Renewal

PROJECT DESCRIPTION / NECESSITY

Funding of \$1,850,000 is provided in 2018 for the replacement of business software critical to the operation of departments. The plan also provides maintenance cycles and refresh of applications as the age results in lower support costs and overall business efficiency in departments. As applications become end-of-life or fragile we see a dramatic increase in failures and business disruptions which directly effects services to citizens. The goal of this plan is to forecast the optimal time to refresh business applications to drive efficiency, implement improvements and lower support costs. The General Fund contributes \$1,350,000 annually to this replacement plan. The estimated needs over the five-year period from 2018-2022 total \$13.2 million.

The systems to be replaced in 2018 include:

- HANA Business Objects - \$150,000
- Enterprise Content Management in the Office of the District Attorney - \$100,000
- Document Generator Software in the Office of the District Attorney - \$150,000
- Case Management Software in Human Services - \$100,000
- Initial Phase of Enterprise Resource Planning (ERP - Financial System) Replacement: \$150,000
- Public Safety Software System - \$700,000
- Transportation Project Software - \$500,000

Capital Items

	2018	2019	2020	2021	2022	Total
Ending Fund Balance	0	0	950,000	1,150,000	1,300,000	3,400,000
Software-Non Cap	1,850,000	5,325,000	400,000	200,000	50,000	7,825,000
Total	1,850,000	5,325,000	1,350,000	1,350,000	1,350,000	11,225,000

Funding Sources

	2018	2019	2020	2021	2022	Total
Budgeted Beginning Fund Balance	550,000	3,975,000	0	0	0	4,525,000
Tfr from General	1,300,000	1,350,000	1,350,000	1,350,000	1,350,000	6,700,000
Total	1,850,000	5,325,000	1,350,000	1,350,000	1,350,000	11,225,000

Operating Budget

Expenses	2018	2019	2020	2021	2022	Total
O & M Ongoing						
Software Mainten	0	500,000	500,000	500,000	500,000	2,000,000
Total	0	500,000	500,000	500,000	500,000	2,000,000

LARIMER COUNTY
CIP - Capital Renewal

608-460450-IT0510-000-608-IT-Infrastructure Services - IT0510

REQUEST NAME	REQUEST CODE	REQUEST TYPE
Infrastructure Replacement Plan	CIPR-608-460450-IT0510-000-18-1149	CIP - Capital Renewal

PROJECT DESCRIPTION / NECESSITY

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

Capital Items

	2018	2019	2020	2021	2022	Total
Capital Equipment	422,248	101,942	1,763,999	53,000	1,114,532	3,455,721
Ending Fund Balance	97,752	438,058	0	507,000	0	1,042,810
Total	520,000	540,000	1,763,999	560,000	1,114,532	4,498,531

Funding Sources

	2018	2019	2020	2021	2022	Total
Budgeted Beginning Fund Balance	0	0	1,203,999	0	554,532	1,758,531
Tfr from General	520,000	540,000	560,000	560,000	560,000	2,740,000
Total	520,000	540,000	1,763,999	560,000	1,114,532	4,498,531

LARIMER COUNTY
CIP - Capital Renewal

608-460470-IT0135-000-608-IT-End User Computing - IT0135

<u>REQUEST NAME</u>	<u>REQUEST CODE</u>	<u>REQUEST TYPE</u>
Fiber Infrastructure Replacement	CIPR-608-460470-IT0135-000-18-1150	CIP - Capital Renewal

PROJECT DESCRIPTION / NECESSITY

This funds the ongoing expense of the fiber network infrastructure for Larimer County Government.

Capital Items

	2018	2019	2020	2021	2022	Total
Capital Equipment	90,000	90,000	90,000	90,000	90,000	450,000
Ending Fund Balance	10,000	0	0	0	0	10,000
Total	100,000	90,000	90,000	90,000	90,000	460,000

Funding Sources

	2018	2019	2020	2021	2022	Total
Tfr from General	100,000	90,000	90,000	90,000	90,000	460,000
Total	100,000	90,000	90,000	90,000	90,000	460,000

LARIMER COUNTY
CIP - Capital Renewal

608-460510-IT0464-000-608-IT-Technical Communications Services - IT0464

REQUEST NAME

Buckhorn Tower Replacement

REQUEST CODE

CIPR-608-460510-IT0464-000-18-1111

REQUEST TYPE

CIP - Capital Renewal

PROJECT DESCRIPTION / NECESSITY

Funding of \$426,000 is provided from Information Technology Fund balance to replace an existing tower that is critical to regional public safety radio systems. The tower has reached the end of its useful life; its replacement will have a 30-year useful life. Annual contributions for replacement are estimated at \$27,000.

Capital Items

	2018	2019	2020	2021	2022	Total
Capital Equipment	426,000	0	0	0	0	426,000
Total	426,000	0	0	0	0	426,000

Funding Sources

	2018	2019	2020	2021	2022	Total
Budgeted Beginning Fund	426,000	0	0	0	0	426,000
Total	426,000	0	0	0	0	426,000

Operating Budget

Expenses	2018	2019	2020	2021	2022	Total
O & M Ongoing						
Buildings Repair	27,000	27,000	27,000	27,000	27,000	135,000
Total	27,000	27,000	27,000	27,000	27,000	135,000

LARIMER COUNTY
CIP - Capital Renewal

608-460510-IT0465-000-608-IT-Technical Communications Services - IT0465

REQUEST NAME	REQUEST CODE	REQUEST TYPE
Technical Communications Replacement	CIPR-608-460510-IT0465-000-18-1152	CIP - Capital Renewal

PROJECT DESCRIPTION / NECESSITY

This is the replacement plan for the entire public safety radio system. This includes hardware on towers, 911 dispatch center, patrol cars, pagers. This is critical to the support of the public safety infrastructure.

Capital Items

	2018	2019	2020	2021	2022	Total
Ending Fund Balance	0	16,487	32,649	176,018	160,093	385,247
Non-Capital Equipment	1,092,947	300,513	284,351	140,982	156,907	1,975,700
Total	1,092,947	317,000	317,000	317,000	317,000	2,360,947

Funding Sources

	2018	2019	2020	2021	2022	Total
Budgeted Beginning Fund Balance	775,947	0	0	0	0	775,947
Tfr from General	317,000	317,000	317,000	317,000	317,000	1,585,000
Total	1,092,947	317,000	317,000	317,000	317,000	2,360,947

LARIMER COUNTY
CIP - Capital Renewal

610-460200-FS0752-000-FS-Building Component Replacement

REQUEST NAME	REQUEST CODE	REQUEST TYPE
General Building Component Replacement	CIPR-610-460200-FS0752-000-18-1257	CIP - Capital Renewal

PROJECT DESCRIPTION / NECESSITY

This project includes funds designated for replacement of various building systems and components countywide (HVAC, generators, plumbing, access control systems, etc.). The plan is funded with General Fund support of approximately \$1.05 million annually. It provides for replacement of components on a scheduled plan to prevent failures. Funding for certain Public Works and Public Safety facilities is provided separately.

Capital Items

	2018	2019	2020	2021	2022	Total
Non-Capital Equipment	452,000	469,000	421,000	3,845,000	1,029,000	6,216,000
Total	452,000	469,000	421,000	3,845,000	1,029,000	6,216,000

Funding Sources

	2018	2019	2020	2021	2022	Total
Budgeted Beginning Fund Balance	452,000	469,000	421,000	3,845,000	1,029,000	6,216,000
Total	452,000	469,000	421,000	3,845,000	1,029,000	6,216,000

LARIMER COUNTY
CIP - Capital Renewal

610-460200-FS0752-502-LV-NR-1800 S County Rd 31 Admin Offices

REQUEST NAME	REQUEST CODE	REQUEST TYPE
Public Works Component Replacement	CIPR-610-460200-FS0752-502-18-1258	CIP - Capital Renewal

PROJECT DESCRIPTION / NECESSITY

Funding of \$1.86 million, including \$381,000 in 2018, is provided for replacement of components on a scheduled plan to prevent failures and mitigate risk of being unable to provide services upon failure. The General Fund contributes about \$350,000 annually into this plan.

Capital Items

	2018	2019	2020	2021	2022	Total
Non-Capital Equipment	381,000	171,000	365,000	793,000	150,000	1,860,000
Total	381,000	171,000	365,000	793,000	150,000	1,860,000

Funding Sources

	2018	2019	2020	2021	2022	Total
Budgeted Beginning Fund Balance	381,000	171,000	365,000	793,000	150,000	1,860,000
Total	381,000	171,000	365,000	793,000	150,000	1,860,000

LARIMER COUNTY
CIP - Capital Renewal

610-460200-FS0752-512-FC-SH-Detention Center-2405 Midpoint

REQUEST NAME	REQUEST CODE	REQUEST TYPE
Jail Building Component Replacement	CIPR-610-460200-FS0752-512-18-1259	CIP - Capital Renewal

PROJECT DESCRIPTION / NECESSITY

Funding of \$343,000 is provided in 2018 for replacement of various building systems and components (HVAC, generators, plumbing, access control systems, etc.) at the Larimer County Jail. The replacement plan over the five-year period from 2018-2022 would require \$2.783 million. Funding for this plan is provided by General Fund support in the amount of approximately \$935,000 annually.

Capital Items

	2018	2019	2020	2021	2022	Total
Non-Capital Equipment	343,000	353,000	1,273,000	408,000	406,000	2,783,000
Total	343,000	353,000	1,273,000	408,000	406,000	2,783,000

Funding Sources

	2018	2019	2020	2021	2022	Total
Budgeted Beginning Fund Balance	343,000	353,000	1,273,000	408,000	406,000	2,783,000
Total	343,000	353,000	1,273,000	408,000	406,000	2,783,000

LARIMER COUNTY
CIP - Capital Renewal

612-695400-00000000-000-612-FL-Equipment Purchases

REQUEST NAME	REQUEST CODE	REQUEST TYPE
Fleet Replacement	CIPR-612-695400-00000000-000-18-1260	CIP - Capital Renewal

PROJECT DESCRIPTION / NECESSITY

Funding of \$2,846,336 is provided in 2018 for the annual fleet replacement plan. The plan is funded through replacement rates charged to owner departments. Estimated costs for the plan over the five-year period from 2018-2022 are \$18 million. For 2018 the plan includes the purchase of 81 pieces of equipment:

- 6 Buses/Vans
- 3 Components
- 3 Pieces of Heavy Equipment/Tandem or Semi
- 9 Heavy-Duty Pickups
- 25 Light-Duty Pickups/SUVs
- 2 Marine Equipment
- 11 Pieces of Off-road Equipment
- 17 Sedans
- 5 Tool Trucks

Capital Items

	2018	2019	2020	2021	2022	Total
Vehicles	2,846,336	3,064,125	3,664,491	4,147,628	4,279,111	18,001,691
Total	2,846,336	3,064,125	3,664,491	4,147,628	4,279,111	18,001,691

Funding Sources

	2018	2019	2020	2021	2022	Total
Equipment	2,846,336	3,064,125	3,664,491	4,147,628	4,279,111	18,001,691
Total	2,846,336	3,064,125	3,664,491	4,147,628	4,279,111	18,001,691

LARIMER COUNTY
CIP - Capital Renewal

612-695500-00000000-000-612-FL-Fuel Operations

REQUEST NAME

Estes and Stove Prairie Infrastructure Replacement

REQUEST CODE

CIPR-612-695500-00000000-000-18-1261

REQUEST TYPE

CIP - Capital Renewal

PROJECT DESCRIPTION / NECESSITY

Funding of \$280,000 is provided in 2018 to replace existing fuel tanks, dispensers, fuel sentry and infrastructure at Estes Park and Stove Prairie fleet shops. Funding for these projects is provided through a per-gallon surcharge on fuel purchased by county departments or third-party purchasers at fleet fuel facilities.

Capital Items

	2018	2019	2020	2021	2022	Total
Capital Equipment	280,000	0	0	0	0	280,000
Total	280,000	0	0	0	0	280,000

Funding Sources

	2018	2019	2020	2021	2022	Total
Budgeted Beginning Fund Balance	280,000	0	0	0	0	280,000
Total	280,000	0	0	0	0	280,000

2018 Capital Study Projects

LARIMER COUNTY
CIP - Capital Study

512-620100-FS0487-000-512-FS-Capital Expenditures - FS0487

REQUEST NAME	REQUEST CODE	REQUEST TYPE
Facilities Master Plan	CIPS-512-620100-FS0487-000-18-1245	CIP - Capital Study

PROJECT DESCRIPTION / NECESSITY

This project represents the second year of the Facilities Master Plan. Total funding for the project in the amount of \$855,000 was provided in 2017. As of October 5 2017 approximately \$345,00 had been spent on this project, and the remainder of \$510,048 is budgeted for 2018. The final amount to be spent in 2018 will be determined once 2017 ends. Funding for work in 2018 will be provided by carrying over unspent funds from 2017.

Capital Items

	2018	2019	2020	2021	2022	Total
Master/Capital Plan	510,048	0	0	0	0	510,048
Total	510,048	0	0	0	0	510,048

Funding Sources

	2018	2019	2020	2021	2022	Total
Budgeted Beginning Fund Balance	510,048	0	0	0	0	510,048
Total	510,048	0	0	0	0	510,048

LARIMER COUNTY
CIP - Capital Study

552-661000-SW0723-000-North Front Rage Reg Wasteshed

REQUEST NAME	REQUEST CODE	REQUEST TYPE
2018-2022 Wasteshed consultants and projects	CIPS-552-661000-SW0723-000-18-1252	CIP - Capital Study

PROJECT DESCRIPTION / NECESSITY

Funding of \$9.5 million is provided, including \$300,000 in 2018, for the ongoing wasteshed project that will replace the existing landfill with a new facility. A regional wasteshed group has been convened to determine the type of facility that will be built and services offered when the existing facility closes in approximately seven years. The funding in 2018 will provide ongoing consultant work to help the workgoup develop a replacement plan.

Capital Items

	2018	2019	2020	2021	2022	Total
Master/Capital Plan	300,000	300,000	700,000	700,000	7,500,000	9,500,000
Total	300,000	300,000	700,000	700,000	7,500,000	9,500,000

Funding Sources

	2018	2019	2020	2021	2022	Total
Budgeted Beginning Fund Balance	300,000	300,000	700,000	700,000	7,500,000	9,500,000
Total	300,000	300,000	700,000	700,000	7,500,000	9,500,000

DESCRIPTION	FY2016	FY2017	FY2017	FY2017	FY2018	2018-2017
	ACTUALS	ADOPTED	CHANGES	REVISED	ADOPTED	REVISED \$
300R2 Budget Equity	0	260,688,079	16,361,430	277,049,509	252,341,071	-24,708,438
401R3 Taxes	151,749,985	156,644,984	3,893,804	160,538,788	166,162,427	5,623,639
404R3 Assessments	338,197	246,124	320,000	566,124	259,610	-306,514
411R3 Intergovernmental Revenue	69,782,117	121,856,097	-18,403,071	103,453,026	111,308,765	7,855,739
421R3 Licenses and Permits	8,486,973	6,764,558	254,105	7,018,663	7,724,700	706,037
431R3 Charges for Services	83,578,257	84,020,343	3,551,193	87,571,536	93,340,440	5,768,904
441R3 Interest Earnings	2,136,075	886,948	1,684,418	2,571,366	1,023,276	-1,548,090
451R3 Miscellaneous Revenue	8,648,168	6,566,620	1,360,268	7,926,888	7,372,668	-554,220
461R3 Other Financing Sources (T	65,080,884	38,767,638	13,042,663	51,810,301	58,189,656	6,379,355
499R3 Other Revenue	0	45,675	840,000	885,675	32,000	-853,675
Total Revenue	389,800,657	415,798,987	6,543,380	422,342,367	445,413,543	23,071,176
501R3 Personnel	140,742,887	155,241,742	1,709,932	156,951,674	167,818,813	10,867,139
510R3 Operating Expenditures	144,917,068	198,628,406	-2,199,337	196,429,069	208,826,288	12,397,219
550R3 Capital Outlay	35,571,071	23,456,012	12,382,049	35,838,061	47,253,363	11,415,302
560R3 Debt Service	8,962,949	10,549,735	2,437,534	12,987,269	6,207,690	-6,779,579
570R3 Other Financing Uses	51,867,890	38,259,714	6,069,018	44,328,732	54,972,946	10,644,214
590R3 Other Expenses	0	245,676	294,324	540,000	1,000,000	460,000
600R3 Inventory Reporting	-89,959	55,000	-79,000	-24,000	55,000	79,000
Total Expense	381,971,906	426,436,285	20,614,520	447,050,805	486,134,100	39,083,295
31500 Reserved for Debt	7,933,624	5,934,958	-4,146,815	1,788,143	1,325,905	-462,238
31600 Reserved for Emergencies	11,659,694	6,830,523	3,652	6,834,175	7,689,244	855,069
31700 Reserved for Loan Advances	295,254	8,295,254	-8,000,000	295,254	295,254	0
31835 Unrealized Gain	973,440	0	0	0	0	0
31840 Working Capital	57,603,020	28,575,441	4,950,539	33,525,980	32,843,598	-682,382
31845 Capital Outlay and Projects	143,375,148	58,866,370	21,312,139	80,178,509	60,349,392	-19,829,117
31850 Future Programs/Services	316,454,841	126,173,658	2,665,644	128,839,302	105,581,807	-23,257,495
31900 Undesignated/Unrestricted	845,229	6,452,551	-5,572,843	879,708	3,535,315	2,655,607
315R2 Fund Equity	539,140,249	241,128,755	11,212,316	252,341,071	211,620,515	-40,720,556

DESCRIPTION	FY2016	FY2017	FY2017	FY2017	FY2018	2018-2017
	ACTUALS	ADOPTED	CHANGES	REVISED	ADOPTED	REVISED \$
300R2 Budget Equity	0	44,008,477	10,251,546	54,260,023	48,740,715	-5,519,308
401R3 Taxes	91,531,049	96,245,200	0	96,245,200	106,297,137	10,051,937
411R3 Intergovernmental Revenue	4,074,337	3,270,013	1,423,279	4,693,292	4,856,557	163,265
421R3 Licenses and Permits	599,638	461,112	4,200	465,312	466,371	1,059
431R3 Charges for Services	16,088,060	13,274,248	880,821	14,155,069	14,390,999	235,930
441R3 Interest Earnings	794,784	58,860	1,400,000	1,458,860	61,588	-1,397,272
451R3 Miscellaneous Revenue	4,146,935	4,212,245	187,519	4,399,764	4,354,223	-45,541
461R3 Other Financing Sources (T	254,388	2,145,645	507,000	2,652,645	1,299,431	-1,353,214
Total Revenue	117,489,191	119,667,323	4,402,819	124,070,142	131,726,306	7,656,164
501R3 Personnel	63,425,558	69,470,224	543,588	70,013,812	75,468,023	5,454,211
510R3 Operating Expenditures	20,509,983	22,711,291	5,009,232	27,720,523	25,594,805	-2,125,718
550R3 Capital Outlay	0	0	0	0	300,000	300,000
570R3 Other Financing Uses	26,873,959	25,875,367	5,979,748	31,855,115	34,223,575	2,368,460
Total Expense	110,809,500	118,056,882	11,532,568	129,589,450	135,586,403	5,996,953
31600 Reserved for Emergencies	8,088,854	5,592,877	0	5,592,877	6,400,000	807,123
31835 Unrealized Gain	973,440	0	0	0	0	0
31840 Working Capital	21,200,000	11,800,000	0	11,800,000	12,890,000	1,090,000
31850 Future Programs/Services	71,592,453	28,226,041	3,121,797	31,347,838	25,590,618	-5,757,220
315R2 Fund Equity	101,854,747	45,618,918	3,121,797	48,740,715	44,880,618	-3,860,097

DESCRIPTION	FY2016 ACTUALS	FY2017 ADOPTED	FY2017 CHANGES	FY2017 REVISED	FY2018 ADOPTED	2018-2017 REVISED \$
300R2 Budget Equity	0	1,760,441	0	1,760,441	0	-1,760,441
570R3 Other Financing Uses	0	1,760,441	0	1,760,441	0	-1,760,441
Total Expense	0	1,760,441	0	1,760,441	0	-1,760,441
31600 Reserved for Emergencies	3,520,882	0	0	0	0	0
315R2 Fund Equity	3,520,882	0	0	0	0	0

DESCRIPTION	FY2016	FY2017	FY2017	FY2017	FY2018	2018-2017
	ACTUALS	ADOPTED	CHANGES	REVISED	ADOPTED	REVISED \$
300R2 Budget Equity	0	12,110,119	-2,832,240	9,277,879	8,260,954	-1,016,925
411R3 Intergovernmental Revenue	3,453,393	3,495,814	5,756,095	9,251,909	3,914,499	-5,337,410
451R3 Miscellaneous Revenue	0	0	23,949	23,949	37,500	13,551
461R3 Other Financing Sources (T	0	0	231,565	231,565	500,000	268,435
Total Revenue	3,453,393	3,495,814	6,011,609	9,507,423	4,451,999	-5,055,424
501R3 Personnel	892,821	326,651	275,658	602,309	383,827	-218,482
510R3 Operating Expenditures	963,770	2,157,582	6,067,782	8,225,364	1,101,672	-7,123,692
550R3 Capital Outlay	49,175	161,319	217,689	379,008	1,261,262	882,254
570R3 Other Financing Uses	1,288,382	6,272,022	-4,954,355	1,317,667	4,711,931	3,394,264
Total Expense	3,194,149	8,917,574	1,606,774	10,524,348	7,458,692	-3,065,656
31850 Future Programs/Services	18,295,195	235,808	7,145,438	7,381,246	1,718,946	-5,662,300
31900 Undesignated/Unrestricted	0	6,452,551	-5,572,843	879,708	3,535,315	2,655,607
315R2 Fund Equity	18,295,195	6,688,359	1,572,595	8,260,954	5,254,261	-3,006,693

DESCRIPTION	FY2016	FY2017	FY2017	FY2017	FY2018	2018-2017
	ACTUALS	ADOPTED	CHANGES	REVISED	ADOPTED	REVISED \$
300R2 Budget Equity	0	4,027,588	392,848	4,420,436	2,899,760	-1,520,676
411R3 Intergovernmental Revenue	132,085	121,718	0	121,718	112,337	-9,381
431R3 Charges for Services	9,904,323	9,915,553	191,838	10,107,391	10,285,576	178,185
441R3 Interest Earnings	45,498	20,000	0	20,000	45,000	25,000
451R3 Miscellaneous Revenue	69,610	55,700	0	55,700	75,600	19,900
461R3 Other Financing Sources (T	6,354,174	7,151,733	0	7,151,733	8,109,014	957,281
Total Revenue	16,505,689	17,264,704	191,838	17,456,542	18,627,527	1,170,985
501R3 Personnel	12,042,610	13,609,810	147,229	13,757,039	14,729,547	972,508
510R3 Operating Expenditures	4,594,471	4,509,838	690,341	5,200,179	4,831,787	-368,392
550R3 Capital Outlay	6,710	0	0	0	0	0
570R3 Other Financing Uses	0	0	20,000	20,000	0	-20,000
Total Expense	16,643,791	18,119,648	857,570	18,977,218	19,561,334	584,116
31840 Working Capital	963,500	506,500	0	506,500	535,000	28,500
31845 Capital Outlay and Projects	100,000	50,000	0	50,000	50,000	0
31850 Future Programs/Services	7,915,473	2,616,144	-272,884	2,343,260	1,380,953	-962,307
315R2 Fund Equity	8,978,973	3,172,644	-272,884	2,899,760	1,965,953	-933,807

DESCRIPTION	FY2016	FY2017	FY2017	FY2017	FY2018	2018-2017
	ACTUALS	ADOPTED	CHANGES	REVISED	ADOPTED	REVISED \$
300R2 Budget Equity	0	2,823,918	209,072	3,032,990	3,053,952	20,962
421R3 Licenses and Permits	2,011,323	1,485,000	249,905	1,734,905	1,900,000	165,095
431R3 Charges for Services	25,429	15,500	0	15,500	15,000	-500
461R3 Other Financing Sources (T	5,723	0	0	0	0	0
Total Revenue	2,042,475	1,500,500	249,905	1,750,405	1,915,000	164,595
501R3 Personnel	1,096,315	1,163,644	95,215	1,258,859	1,560,788	301,929
510R3 Operating Expenditures	353,329	315,894	119,640	435,534	411,457	-24,077
570R3 Other Financing Uses	0	0	35,050	35,050	0	-35,050
Total Expense	1,449,643	1,479,538	249,905	1,729,443	1,972,245	242,802
31840 Working Capital	2,765,527	1,479,538	197,405	1,676,943	2,002,245	325,302
31845 Capital Outlay and Projects	200,000	130,910	0	130,910	130,910	0
31850 Future Programs/Services	2,507,621	1,234,432	11,667	1,246,099	863,552	-382,547
315R2 Fund Equity	5,473,148	2,844,880	209,072	3,053,952	2,996,707	-57,245

DESCRIPTION	FY2016	FY2017	FY2017	FY2017	FY2018	2018-2017
	ACTUALS	ADOPTED	CHANGES	REVISED	ADOPTED	REVISED \$
300R2 Budget Equity	0	1,312,759	677,559	1,990,318	1,908,284	-82,034
411R3 Intergovernmental Revenue	740,572	630,000	0	630,000	630,000	0
441R3 Interest Earnings	20,004	16,000	0	16,000	16,800	800
Total Revenue	760,576	646,000	0	646,000	646,800	800
570R3 Other Financing Uses	1,106,491	113,309	614,725	728,034	117,728	-610,306
Total Expense	1,106,491	113,309	614,725	728,034	117,728	-610,306
31850 Future Programs/Services	4,326,552	1,845,450	62,834	1,908,284	2,437,356	529,072
315R2 Fund Equity	4,326,552	1,845,450	62,834	1,908,284	2,437,356	529,072

DESCRIPTION	FY2016 ACTUALS	FY2017 ADOPTED	FY2017 CHANGES	FY2017 REVISED	FY2018 ADOPTED	2018-2017 REVISED \$
300R2 Budget Equity	0	470,082	144,496	614,578	372,982	-241,596
411R3 Intergovernmental Revenue	4,448,517	3,810,487	329,237	4,139,724	3,647,387	-492,337
431R3 Charges for Services	2,851,761	2,314,216	725,129	3,039,345	2,404,200	-635,145
451R3 Miscellaneous Revenue	168,270	167,543	17,181	184,724	51,000	-133,724
461R3 Other Financing Sources (T	375,430	508,823	0	508,823	755,345	246,522
Total Revenue	7,843,979	6,801,069	1,071,547	7,872,616	6,857,932	-1,014,684
501R3 Personnel	5,365,162	5,242,819	542,666	5,785,485	5,516,493	-268,992
510R3 Operating Expenditures	2,581,497	1,882,070	446,657	2,328,727	1,817,390	-511,337
570R3 Other Financing Uses	53,786	0	0	0	0	0
Total Expense	8,000,444	7,124,889	989,323	8,114,212	7,333,883	-780,329
31850 Future Programs/Services	1,385,621	146,262	226,720	372,982	-102,969	-475,951
315R2 Fund Equity	1,385,621	146,262	226,720	372,982	-102,969	-475,951

DESCRIPTION	FY2016	FY2017	FY2017	FY2017	FY2018	2018-2017
	ACTUALS	ADOPTED	CHANGES	REVISED	ADOPTED	REVISED \$
300R2 Budget Equity	0	8,853,908	553,755	9,407,663	10,975,214	1,567,551
401R3 Taxes	4,648,968	3,946,895	699,525	4,646,420	5,193,072	546,652
431R3 Charges for Services	5,160,733	5,428,737	8,200	5,436,937	5,483,187	46,250
441R3 Interest Earnings	78,833	60,000	0	60,000	0	-60,000
451R3 Miscellaneous Revenue	673,641	572,865	960	573,825	1,010,534	436,709
461R3 Other Financing Sources (T	611,856	100,331	0	100,331	63,300	-37,031
Total Revenue	11,174,031	10,108,828	708,685	10,817,513	11,750,093	932,580
501R3 Personnel	1,790,623	1,941,660	0	1,941,660	1,829,778	-111,882
510R3 Operating Expenditures	6,083,340	5,759,496	866,935	6,626,431	6,428,329	-198,102
550R3 Capital Outlay	0	750,000	-309,518	440,482	3,177,550	2,737,068
570R3 Other Financing Uses	34,547	41,389	0	41,389	41,551	162
590R3 Other Expenses	0	200,000	0	200,000	1,000,000	800,000
Total Expense	7,908,510	8,692,545	557,417	9,249,962	12,477,208	3,227,246
31840 Working Capital	1,814,891	862,314	0	862,314	0	-862,314
31845 Capital Outlay and Projects	12,211,756	9,372,435	705,023	10,077,458	10,271,056	193,598
31850 Future Programs/Services	1,523,509	35,442	0	35,442	-22,957	-58,399
315R2 Fund Equity	15,550,156	10,270,191	705,023	10,975,214	10,248,099	-727,115

DESCRIPTION	FY2016 ACTUALS	FY2017 ADOPTED	FY2017 CHANGES	FY2017 REVISED	FY2018 ADOPTED	2018-2017 REVISED \$
401R3 Taxes	3,517,602	3,611,244	0	3,611,244	4,062,084	450,840
451R3 Miscellaneous Revenue	0	0	7,364	7,364	0	-7,364
Total Revenue	3,517,602	3,611,244	7,364	3,618,608	4,062,084	443,476
510R3 Operating Expenditures	3,517,602	3,611,244	7,364	3,618,608	4,062,084	443,476
Total Expense	3,517,602	3,611,244	7,364	3,618,608	4,062,084	443,476

DESCRIPTION	FY2016	FY2017	FY2017	FY2017	FY2018	2018-2017
	ACTUALS	ADOPTED	CHANGES	REVISED	ADOPTED	REVISED \$
300R2 Budget Equity	0	1,420,354	250,275	1,670,629	1,763,688	93,059
401R3 Taxes	3,090,913	3,240,612	0	3,240,612	3,432,501	191,889
411R3 Intergovernmental Revenue	4,979,203	4,810,495	0	4,810,495	5,263,771	453,276
421R3 Licenses and Permits	639,480	659,810	0	659,810	672,810	13,000
431R3 Charges for Services	996,144	1,026,904	0	1,026,904	1,021,471	-5,433
451R3 Miscellaneous Revenue	107,004	69,528	6,608	76,136	60,500	-15,636
461R3 Other Financing Sources (T	188,657	185,291	106,380	291,671	286,369	-5,302
Total Revenue	10,001,401	9,992,640	112,988	10,105,628	10,737,422	631,794
501R3 Personnel	7,387,656	8,420,606	-208,964	8,211,642	9,262,645	1,051,003
510R3 Operating Expenditures	2,472,013	1,800,927	0	1,800,927	2,269,107	468,180
550R3 Capital Outlay	0	0	-7,315	-7,315	0	7,315
570R3 Other Financing Uses	0	0	7,315	7,315	0	-7,315
Total Expense	9,859,669	10,221,533	-208,964	10,012,569	11,531,752	1,519,183
31600 Reserved for Emergencies	0	163,605	0	163,605	163,605	0
31840 Working Capital	2,000,000	1,027,856	0	1,027,856	794,926	-232,930
31850 Future Programs/Services	1,199,525	0	572,227	572,227	10,827	-561,400
315R2 Fund Equity	3,199,525	1,191,461	572,227	1,763,688	969,358	-794,330

DESCRIPTION	FY2016	FY2017	FY2017	FY2017	FY2018	2018-2017
	ACTUALS	ADOPTED	CHANGES	REVISED	ADOPTED	REVISED \$
300R2 Budget Equity	0	6,347,750	-5,737,458	610,292	639,186	28,894
401R3 Taxes	4,787,919	1,984,534	0	1,984,534	2,773,040	788,506
411R3 Intergovernmental Revenue	286,796	327,812	8,462,388	8,790,200	3,293,425	-5,496,775
431R3 Charges for Services	5,600	38,000	801,850	839,850	8,000	-831,850
441R3 Interest Earnings	87,273	39,986	0	39,986	9,231	-30,755
451R3 Miscellaneous Revenue	4,000	0	2,600	2,600	0	-2,600
461R3 Other Financing Sources (T	748,181	0	2,938,900	2,938,900	768,500	-2,170,400
Total Revenue	5,919,769	2,390,332	12,205,738	14,596,070	6,852,196	-7,743,874
501R3 Personnel	433,234	437,703	15,810	453,513	360,284	-93,229
510R3 Operating Expenditures	1,246,151	573,579	6,970,023	7,543,602	567,776	-6,975,826
550R3 Capital Outlay	8,552,821	0	4,819,364	4,819,364	4,827,000	7,636
570R3 Other Financing Uses	1,724,946	832,000	918,697	1,750,697	559,742	-1,190,955
Total Expense	11,957,152	1,843,282	12,723,894	14,567,176	6,314,802	-8,252,374
31700 Reserved for Loan Advances	0	8,000,000	-8,000,000	0	0	0
31840 Working Capital	46,861	28,106	-27,387	719	1,238	519
31850 Future Programs/Services	7,211,105	-10,055,332	10,693,799	638,467	1,175,342	536,875
315R2 Fund Equity	7,257,966	-2,027,226	2,666,412	639,186	1,176,580	537,394

DESCRIPTION	FY2016	FY2017	FY2017	FY2017	FY2018	2018-2017
	ACTUALS	ADOPTED	CHANGES	REVISED	ADOPTED	REVISED \$
300R2 Budget Equity	0	2,226,415	-64,569	2,161,846	3,106,997	945,151
401R3 Taxes	0	2,628,763	0	2,628,763	2,268,851	-359,912
411R3 Intergovernmental Revenue	9,000	0	111,584	111,584	0	-111,584
421R3 Licenses and Permits	771,535	670,573	0	670,573	755,399	84,826
431R3 Charges for Services	132,124	145,193	0	145,193	145,193	0
441R3 Interest Earnings	28,984	23,631	0	23,631	8,564	-15,067
451R3 Miscellaneous Revenue	165,023	700	106,834	107,534	13,300	-94,234
461R3 Other Financing Sources (T	48,105	837,135	7,172	844,307	561,414	-282,893
Total Revenue	1,154,772	4,305,995	225,590	4,531,585	3,752,721	-778,864
501R3 Personnel	1,840,678	1,310,504	206,918	1,517,422	1,345,288	-172,134
510R3 Operating Expenditures	948,788	1,628,078	58,205	1,686,283	1,847,101	160,818
550R3 Capital Outlay	21,411	0	167,402	167,402	0	-167,402
570R3 Other Financing Uses	152,997	181,702	33,625	215,327	210,667	-4,660
Total Expense	2,963,874	3,120,284	466,150	3,586,434	3,403,056	-183,378
31600 Reserved for Emergencies	0	347,060	0	347,060	338,118	-8,942
31845 Capital Outlay and Projects	29,876	0	0	0	0	0
31850 Future Programs/Services	6,102,919	3,065,066	-305,129	2,759,937	3,118,544	358,607
315R2 Fund Equity	6,132,795	3,412,126	-305,129	3,106,997	3,456,662	349,665

DESCRIPTION	FY2016 ACTUALS	FY2017 ADOPTED	FY2017 CHANGES	FY2017 REVISED	FY2018 ADOPTED	2018-2017 REVISED \$
431R3 Charges for Services	2,376	6,800	0	6,800	6,826	26
441R3 Interest Earnings	11	36	0	36	37	1
Total Revenue	2,387	6,836	0	6,836	6,863	27
510R3 Operating Expenditures	2,387	6,836	0	6,836	6,863	27
Total Expense	2,387	6,836	0	6,836	6,863	27

DESCRIPTION	FY2016 ACTUALS	FY2017 ADOPTED	FY2017 CHANGES	FY2017 REVISED	FY2018 ADOPTED	2018-2017 REVISED \$
300R2 Budget Equity	0	139,356	17,002	156,358	6,708	-149,650
431R3 Charges for Services	66,223	50,000	0	50,000	50,000	0
441R3 Interest Earnings	1,129	350	0	350	368	18
Total Revenue	67,352	50,350	0	50,350	50,368	18
570R3 Other Financing Uses	0	0	200,000	200,000	0	-200,000
Total Expense	0	0	200,000	200,000	0	-200,000
31850 Future Programs/Services	245,363	189,706	-182,998	6,708	57,076	50,368
315R2 Fund Equity	245,363	189,706	-182,998	6,708	57,076	50,368

DESCRIPTION	FY2016 ACTUALS	FY2017 ADOPTED	FY2017 CHANGES	FY2017 REVISED	FY2018 ADOPTED	2018-2017 REVISED \$
300R2 Budget Equity	0	360,000	0	360,000	360,000	0
401R3 Taxes	111,658	48,698	31,129	79,827	167,289	87,462
441R3 Interest Earnings	761	208	-128	80	277	197
Total Revenue	112,419	48,906	31,001	79,907	167,566	87,659
501R3 Personnel	33,365	39,993	0	39,993	44,781	4,788
510R3 Operating Expenditures	5,536	4,913	31,001	35,914	116,785	80,871
560R3 Debt Service	550	4,000	0	4,000	6,000	2,000
570R3 Other Financing Uses	1,234,761	0	0	0	0	0
Total Expense	1,274,211	48,906	31,001	79,907	167,566	87,659
31845 Capital Outlay and Projects	1,881,792	360,000	0	360,000	0	-360,000
31850 Future Programs/Services	0	0	0	0	360,000	360,000
315R2 Fund Equity	1,881,792	360,000	0	360,000	360,000	0

DESCRIPTION	FY2016	FY2017	FY2017	FY2017	FY2018	2018-2017
	ACTUALS	ADOPTED	CHANGES	REVISED	ADOPTED	REVISED \$
401R3 Taxes	8,480,814	8,814,068	290,227	9,104,295	9,145,236	40,941
441R3 Interest Earnings	7,512	2,151	12,051	14,202	12,110	-2,092
461R3 Other Financing Sources (T	0	0	0	0	7,326	7,326
Total Revenue	8,488,326	8,816,219	302,278	9,118,497	9,164,672	46,175
501R3 Personnel	33,365	39,993	0	39,993	44,781	4,788
510R3 Operating Expenditures	8,454,961	8,776,226	302,278	9,078,504	9,119,891	41,387
570R3 Other Financing Uses	924,461	0	0	0	0	0
Total Expense	9,412,786	8,816,219	302,278	9,118,497	9,164,672	46,175
31845 Capital Outlay and Projects	924,461	0	0	0	0	0
315R2 Fund Equity	924,461	0	0	0	0	0

DESCRIPTION	FY2016 ACTUALS	FY2017 ADOPTED	FY2017 CHANGES	FY2017 REVISED	FY2018 ADOPTED	2018-2017 REVISED \$
300R2 Budget Equity	0	209,237	189,994	399,231	0	-399,231
441R3 Interest Earnings	29,994	3,000	0	3,000	0	-3,000
Total Revenue	29,994	3,000	0	3,000	0	-3,000
510R3 Operating Expenditures	0	100,000	-64,046	35,954	0	-35,954
570R3 Other Financing Uses	8,300,000	0	366,277	366,277	0	-366,277
Total Expense	8,300,000	100,000	302,231	402,231	0	-402,231
31845 Capital Outlay and Projects	9,068,468	112,237	-112,237	0	0	0
315R2 Fund Equity	9,068,468	112,237	-112,237	0	0	0

DESCRIPTION	FY2016	FY2017	FY2017	FY2017	FY2018	2018-2017
	ACTUALS	ADOPTED	CHANGES	REVISED	ADOPTED	REVISED \$
300R2 Budget Equity	0	3,601,145	-22,681	3,578,464	2,705,031	-873,433
401R3 Taxes	296,377	230,939	222,867	453,806	252,058	-201,748
441R3 Interest Earnings	32,383	16,390	26,277	42,667	6,175	-36,492
Total Revenue	328,760	247,329	249,144	496,473	258,233	-238,240
501R3 Personnel	33,365	39,993	0	39,993	44,781	4,788
510R3 Operating Expenditures	5,536	104,913	-59,000	45,913	122,785	76,872
570R3 Other Financing Uses	44,475	0	1,284,000	1,284,000	0	-1,284,000
Total Expense	83,376	144,906	1,225,000	1,369,906	167,566	-1,202,340
31845 Capital Outlay and Projects	6,911,544	3,703,568	-998,537	2,705,031	0	-2,705,031
31850 Future Programs/Services	0	0	0	0	2,795,698	2,795,698
315R2 Fund Equity	6,911,544	3,703,568	-998,537	2,705,031	2,795,698	90,667

DESCRIPTION	FY2016 ACTUALS	FY2017 ADOPTED	FY2017 CHANGES	FY2017 REVISED	FY2018 ADOPTED	2018-2017 REVISED \$
300R2 Budget Equity	0	0	0	0	4,387,884	4,387,884
401R3 Taxes	37,738	44,861	2,244,876	2,289,737	45,983	-2,243,754
441R3 Interest Earnings	0	45	4,518	4,563	47	-4,516
461R3 Other Financing Sources (T	0	0	2,146,791	2,146,791	0	-2,146,791
Total Revenue	37,738	44,906	4,396,185	4,441,091	46,030	-4,395,061
501R3 Personnel	33,365	39,993	0	39,993	44,781	4,788
510R3 Operating Expenditures	4,373	4,913	8,301	13,214	2,148,040	2,134,826
Total Expense	37,738	44,906	8,301	53,207	2,192,821	2,139,614
31845 Capital Outlay and Projects	0	0	2,241,093	2,241,093	0	-2,241,093
31850 Future Programs/Services	0	0	2,146,791	2,146,791	2,241,093	94,302
315R2 Fund Equity	0	0	4,387,884	4,387,884	2,241,093	-2,146,791

DESCRIPTION	FY2016	FY2017	FY2017	FY2017	FY2018	2018-2017
	ACTUALS	ADOPTED	CHANGES	REVISED	ADOPTED	REVISED \$
300R2 Budget Equity	0	1,154,448	141,247	1,295,695	1,120,505	-175,190
411R3 Intergovernmental Revenue	25,452	26,000	0	26,000	226,000	200,000
421R3 Licenses and Permits	2,840,717	2,541,063	0	2,541,063	2,908,120	367,057
431R3 Charges for Services	253,541	218,516	0	218,516	215,396	-3,120
451R3 Miscellaneous Revenue	0	0	0	0	100,000	100,000
461R3 Other Financing Sources (T	237,149	312,584	-28,365	284,219	576,790	292,571
Total Revenue	3,356,859	3,098,163	-28,365	3,069,798	4,026,306	956,508
501R3 Personnel	1,936,011	1,361,785	-1,343	1,360,442	1,727,826	367,384
510R3 Operating Expenditures	673,395	1,582,070	-73,190	1,508,880	1,916,548	407,668
570R3 Other Financing Uses	2,075,058	5,436	370,230	375,666	0	-375,666
Total Expense	4,684,465	2,949,291	295,697	3,244,988	3,644,374	399,386
31840 Working Capital	9,600	0	0	0	0	0
31845 Capital Outlay and Projects	29,264	0	0	0	0	0
31850 Future Programs/Services	3,880,131	1,303,320	-182,815	1,120,505	1,502,437	381,932
315R2 Fund Equity	3,918,995	1,303,320	-182,815	1,120,505	1,502,437	381,932

DESCRIPTION	FY2016	FY2017	FY2017	FY2017	FY2018	2018-2017
	ACTUALS	ADOPTED	CHANGES	REVISED	ADOPTED	REVISED \$
300R2 Budget Equity	0	-824,882	442,537	-382,345	-349,375	32,970
411R3 Intergovernmental Revenue	590,140	511,691	-130,000	381,691	0	-381,691
431R3 Charges for Services	0	6,200	0	6,200	6,200	0
451R3 Miscellaneous Revenue	0	0	101,400	101,400	0	-101,400
461R3 Other Financing Sources (T	4,890,585	264,036	1,963,945	2,227,981	1,967,500	-260,481
Total Revenue	5,480,725	781,927	1,935,345	2,717,272	1,973,700	-743,572
501R3 Personnel	383,382	1,760,550	-9,236	1,751,314	1,637,971	-113,343
510R3 Operating Expenditures	428,429	-1,332,981	151,460	-1,181,521	-1,503,565	-322,044
550R3 Capital Outlay	4,641,391	300,000	1,726,477	2,026,477	1,842,000	-184,477
570R3 Other Financing Uses	10,610	49,558	38,474	88,032	54,514	-33,518
Total Expense	5,463,811	777,127	1,907,175	2,684,302	2,030,920	-653,382
31840 Working Capital	0	4,800	0	4,800	0	-4,800
31850 Future Programs/Services	-781,604	-824,882	470,707	-354,175	-406,595	-52,420
315R2 Fund Equity	-781,604	-820,082	470,707	-349,375	-406,595	-57,220

DESCRIPTION	FY2016	FY2017	FY2017	FY2017	FY2018	2018-2017
	ACTUALS	ADOPTED	CHANGES	REVISED	ADOPTED	REVISED \$
300R2 Budget Equity	0	703,885	80,204	784,089	753,511	-30,578
401R3 Taxes	579,573	583,078	0	583,078	661,462	78,384
411R3 Intergovernmental Revenue	130,233	67	147,957	148,024	67	-147,957
431R3 Charges for Services	279,667	309,552	-26,197	283,355	309,252	25,897
451R3 Miscellaneous Revenue	21	0	0	0	0	0
461R3 Other Financing Sources (T	5,626	6,000	317	6,317	6,000	-317
Total Revenue	995,120	898,697	122,077	1,020,774	976,781	-43,993
501R3 Personnel	605,741	715,212	0	715,212	594,186	-121,026
510R3 Operating Expenditures	226,027	284,493	3,535	288,028	310,368	22,340
550R3 Capital Outlay	0	3,200	-3,200	0	0	0
570R3 Other Financing Uses	0	0	48,112	48,112	0	-48,112
Total Expense	831,768	1,002,905	48,447	1,051,352	904,554	-146,798
31600 Reserved for Emergencies	49,922	26,961	3,652	30,613	87,501	56,888
31840 Working Capital	184,202	100,290	4,813	105,103	26,952	-78,151
31845 Capital Outlay and Projects	39,559	0	0	0	0	0
31850 Future Programs/Services	1,131,145	472,426	145,369	617,795	711,285	93,490
315R2 Fund Equity	1,404,828	599,677	153,834	753,511	825,738	72,227

DESCRIPTION	FY2016 ACTUALS	FY2017 ADOPTED	FY2017 CHANGES	FY2017 REVISED	FY2018 ADOPTED	2018-2017 REVISED \$
300R2 Budget Equity	0	419,105	-36,910	382,195	341,928	-40,267
431R3 Charges for Services	0	411,000	-8,267	402,733	415,000	12,267
441R3 Interest Earnings	0	3,000	1,000	4,000	4,000	0
451R3 Miscellaneous Revenue	0	1,000	0	1,000	2,000	1,000
Total Revenue	0	415,000	-7,267	407,733	421,000	13,267
501R3 Personnel	0	325,000	-75,000	250,000	300,000	50,000
510R3 Operating Expenditures	0	90,000	-10,000	80,000	90,000	10,000
570R3 Other Financing Uses	0	5,000	113,000	118,000	42,928	-75,072
Total Expense	0	420,000	28,000	448,000	432,928	-15,072
31840 Working Capital	0	414,105	-72,177	341,928	330,000	-11,928
315R2 Fund Equity	0	414,105	-72,177	341,928	330,000	-11,928

DESCRIPTION	FY2016	FY2017	FY2017	FY2017	FY2018	2018-2017
	ACTUALS	ADOPTED	CHANGES	REVISED	ADOPTED	REVISED \$
300R2 Budget Equity	0	19,855,792	-3,734,381	16,121,411	16,614,145	492,734
401R3 Taxes	13,403,837	12,917,317	2,374,491	15,291,808	15,551,467	259,659
411R3 Intergovernmental Revenue	15,648,497	67,835,859	-33,729,166	34,106,693	50,776,717	16,670,024
431R3 Charges for Services	739,577	869,337	-25,181	844,156	737,216	-106,940
451R3 Miscellaneous Revenue	57,418	41,000	677,172	718,172	42,750	-675,422
461R3 Other Financing Sources (T	2,100,991	6,792,603	-5,018,536	1,774,067	6,081,931	4,307,864
499R3 Other Revenue	0	0	0	0	32,000	32,000
Total Revenue	31,950,320	88,456,116	-35,721,220	52,734,896	73,222,081	20,487,185
501R3 Personnel	5,184,524	5,734,999	-299,692	5,435,307	6,603,657	1,168,350
510R3 Operating Expenditures	27,937,661	80,547,656	-34,865,151	45,682,505	72,650,513	26,968,008
550R3 Capital Outlay	700,560	295,000	170,200	465,200	1,285,000	819,800
570R3 Other Financing Uses	176,901	414,039	269,111	683,150	589,039	-94,111
600R3 Inventory Reporting	-89,959	55,000	-79,000	-24,000	55,000	79,000
Total Expense	33,909,687	87,046,694	-34,804,532	52,242,162	81,183,209	28,941,047
31840 Working Capital	7,397,850	2,952,934	2,302,187	5,255,121	5,669,302	414,181
31845 Capital Outlay and Projects	17,976,769	11,270,729	9,916,135	21,186,864	13,234,962	-7,951,902
31850 Future Programs/Services	8,827,570	7,041,551	-16,869,391	-9,827,840	-10,251,247	-423,407
315R2 Fund Equity	34,202,189	21,265,214	-4,651,069	16,614,145	8,653,017	-7,961,128

DESCRIPTION	FY2016	FY2017	FY2017	FY2017	FY2018	2018-2017
	ACTUALS	ADOPTED	CHANGES	REVISED	ADOPTED	REVISED \$
300R2 Budget Equity	0	5,822,388	687,031	6,509,419	6,971,179	461,760
421R3 Licenses and Permits	1,622,629	946,000	0	946,000	1,021,000	75,000
441R3 Interest Earnings	53,668	26,600	0	26,600	53,500	26,900
Total Revenue	1,676,297	972,600	0	972,600	1,074,500	101,900
510R3 Operating Expenditures	22,057	24,440	0	24,440	24,040	-400
570R3 Other Financing Uses	752,600	586,400	-100,000	486,400	1,360,000	873,600
Total Expense	774,657	610,840	-100,000	510,840	1,384,040	873,200
31840 Working Capital	0	0	0	0	1,599,158	1,599,158
31845 Capital Outlay and Projects	0	0	-355	-355	0	355
31850 Future Programs/Services	12,117,197	6,184,148	787,386	6,971,534	5,062,481	-1,909,053
315R2 Fund Equity	12,117,197	6,184,148	787,031	6,971,179	6,661,639	-309,540

DESCRIPTION	FY2016	FY2017	FY2017	FY2017	FY2018	2018-2017
	ACTUALS	ADOPTED	CHANGES	REVISED	ADOPTED	REVISED \$
300R2 Budget Equity	0	10,022,893	1,496,181	11,519,074	10,545,749	-973,325
401R3 Taxes	8,212,569	8,612,822	0	8,612,822	8,957,335	344,513
411R3 Intergovernmental Revenue	34,766,976	35,566,141	75,555	35,641,696	36,826,391	1,184,695
451R3 Miscellaneous Revenue	1,013,855	1,130,439	17,565	1,148,004	1,362,741	214,737
461R3 Other Financing Sources (T	243,995	253,218	0	253,218	263,262	10,044
Total Revenue	44,237,395	45,562,620	93,120	45,655,740	47,409,729	1,753,989
501R3 Personnel	24,557,045	28,016,486	75,555	28,092,041	30,092,683	2,000,642
510R3 Operating Expenditures	18,948,651	18,101,409	-53,507	18,047,902	18,640,815	592,913
550R3 Capital Outlay	0	13,000	53,507	66,507	13,000	-53,507
570R3 Other Financing Uses	0	422,615	0	422,615	0	-422,615
Total Expense	43,505,695	46,553,510	75,555	46,629,065	48,746,498	2,117,433
31600 Reserved for Emergencies	0	700,000	0	700,000	700,000	0
31700 Reserved for Loan Advances	295,254	295,254	0	295,254	295,254	0
31840 Working Capital	13,128,941	6,162,719	1,496,181	7,658,900	6,322,129	-1,336,771
31845 Capital Outlay and Projects	1,200,000	0	0	0	0	0
31850 Future Programs/Services	6,837,024	1,874,030	17,565	1,891,595	1,891,597	2
31900 Undesignated/Unrestricted	845,229	0	0	0	0	0
315R2 Fund Equity	22,306,448	9,032,003	1,513,746	10,545,749	9,208,980	-1,336,769

DESCRIPTION	FY2016 ACTUALS	FY2017 ADOPTED	FY2017 CHANGES	FY2017 REVISED	FY2018 ADOPTED	2018-2017 REVISED \$
300R2 Budget Equity	0	258,473	3,596	262,069	344,469	82,400
431R3 Charges for Services	90,805	90,000	0	90,000	90,000	0
441R3 Interest Earnings	1,938	400	0	400	2,000	1,600
Total Revenue	92,743	90,400	0	90,400	92,000	1,600
510R3 Operating Expenditures	6,747	8,000	0	8,000	8,000	0
Total Expense	6,747	8,000	0	8,000	8,000	0
31850 Future Programs/Services	438,142	340,873	3,596	344,469	428,469	84,000
315R2 Fund Equity	438,142	340,873	3,596	344,469	428,469	84,000

DESCRIPTION	FY2016	FY2017	FY2017	FY2017	FY2018	2018-2017
	ACTUALS	ADOPTED	CHANGES	REVISED	ADOPTED	REVISED \$
300R2 Budget Equity	0	5,930,291	373,358	6,303,649	7,264,370	960,721
401R3 Taxes	1,978,190	2,276,739	2,500	2,279,239	2,168,982	-110,257
441R3 Interest Earnings	63,486	34,920	0	34,920	72,390	37,470
451R3 Miscellaneous Revenue	2,390	0	14,635	14,635	0	-14,635
461R3 Other Financing Sources (T	21,601	21,601	2,925,000	2,946,601	21,601	-2,925,000
Total Revenue	2,065,667	2,333,260	2,942,135	5,275,395	2,262,973	-3,012,422
510R3 Operating Expenditures	1,658,932	1,009,978	2,735,196	3,745,174	1,476,304	-2,268,870
560R3 Debt Service	0	269,500	0	269,500	217,760	-51,740
570R3 Other Financing Uses	1,516	0	300,000	300,000	0	-300,000
590R3 Other Expenses	0	45,676	-45,676	0	0	0
Total Expense	1,660,448	1,325,154	2,989,520	4,314,674	1,694,064	-2,620,610
31600 Reserved for Emergencies	36	20	0	20	20	0
31850 Future Programs/Services	12,169,234	6,938,377	325,973	7,264,350	7,833,259	568,909
315R2 Fund Equity	12,169,270	6,938,397	325,973	7,264,370	7,833,279	568,909

DESCRIPTION	FY2016	FY2017	FY2017	FY2017	FY2018	2018-2017
	ACTUALS	ADOPTED	CHANGES	REVISED	ADOPTED	REVISED \$
300R2 Budget Equity	0	420,413	8,658	429,071	201,511	-227,560
401R3 Taxes	139,760	80,179	0	80,179	40,397	-39,782
441R3 Interest Earnings	4,160	1,700	1,335	3,035	630	-2,405
461R3 Other Financing Sources (T	0	60,000	121,776	181,776	0	-181,776
Total Revenue	143,920	141,879	123,111	264,990	41,027	-223,963
510R3 Operating Expenditures	15,227	17,396	0	17,396	14,643	-2,753
560R3 Debt Service	103,250	104,000	189,378	293,378	0	-293,378
570R3 Other Financing Uses	0	60,000	121,776	181,776	0	-181,776
Total Expense	118,477	181,396	311,154	492,550	14,643	-477,907
31500 Reserved for Debt	188,000	94,000	-94,000	0	0	0
31850 Future Programs/Services	644,699	286,896	-85,385	201,511	227,895	26,384
315R2 Fund Equity	832,699	380,896	-179,385	201,511	227,895	26,384

DESCRIPTION	FY2016	FY2017	FY2017	FY2017	FY2018	2018-2017
	ACTUALS	ADOPTED	CHANGES	REVISED	ADOPTED	REVISED \$
300R2 Budget Equity	0	1,055,781	-30,944	1,024,837	1,171,709	146,872
401R3 Taxes	516	0	0	0	0	0
404R3 Assessments	284,099	246,124	0	246,124	259,610	13,486
441R3 Interest Earnings	107,951	118,385	0	118,385	123,141	4,756
461R3 Other Financing Sources (T	7,558	0	0	0	0	0
499R3 Other Revenue	0	45,675	0	45,675	0	-45,675
Total Revenue	400,123	410,184	0	410,184	382,751	-27,433
510R3 Operating Expenditures	0	0	1,117	1,117	0	-1,117
560R3 Debt Service	285,893	209,539	52,656	262,195	357,580	95,385
570R3 Other Financing Uses	6,041	0	0	0	0	0
Total Expense	291,934	209,539	53,773	263,312	357,580	94,268
31850 Future Programs/Services	1,845,329	1,256,426	-84,717	1,171,709	1,196,880	25,171
315R2 Fund Equity	1,845,329	1,256,426	-84,717	1,171,709	1,196,880	25,171

DESCRIPTION	FY2016	FY2017	FY2017	FY2017	FY2018	2018-2017
	ACTUALS	ADOPTED	CHANGES	REVISED	ADOPTED	REVISED \$
300R2 Budget Equity	0	1,436,696	2,598	1,439,294	1,477,530	38,236
401R3 Taxes	3,938,988	4,332,664	0	4,332,664	4,226,351	-106,313
441R3 Interest Earnings	16,526	11,572	0	11,572	21,024	9,452
461R3 Other Financing Sources (T	719,284	0	0	0	0	0
Total Revenue	4,674,798	4,344,236	0	4,344,236	4,247,375	-96,861
560R3 Debt Service	4,315,705	4,306,000	0	4,306,000	4,399,000	93,000
Total Expense	4,315,705	4,306,000	0	4,306,000	4,399,000	93,000
31500 Reserved for Debt	0	1,474,932	2,598	1,477,530	1,325,905	-151,625
31850 Future Programs/Services	2,519,494	0	0	0	0	0
315R2 Fund Equity	2,519,494	1,474,932	2,598	1,477,530	1,325,905	-151,625

DESCRIPTION	FY2016 ACTUALS	FY2017 ADOPTED	FY2017 CHANGES	FY2017 REVISED	FY2018 ADOPTED	2018-2017 REVISED \$
300R2 Budget Equity	0	307,535	4,038	311,573	310,613	-960
401R3 Taxes	1,228,342	1,228,399	0	1,228,399	919,183	-309,216
441R3 Interest Earnings	5,252	1,229	0	1,229	1,217	-12
461R3 Other Financing Sources (T	204,877	0	0	0	0	0
Total Revenue	1,438,471	1,229,628	0	1,229,628	920,400	-309,228
560R3 Debt Service	1,229,413	1,230,588	0	1,230,588	1,227,350	-3,238
570R3 Other Financing Uses	0	0	0	0	3,663	3,663
Total Expense	1,229,413	1,230,588	0	1,230,588	1,231,013	425
31500 Reserved for Debt	414,088	306,575	4,038	310,613	0	-310,613
315R2 Fund Equity	414,088	306,575	4,038	310,613	0	-310,613

DESCRIPTION	FY2016 ACTUALS	FY2017 ADOPTED	FY2017 CHANGES	FY2017 REVISED	FY2018 ADOPTED	2018-2017 REVISED \$
300R2 Budget Equity	0	2,657,587	93,095	2,750,682	0	-2,750,682
401R3 Taxes	5,764,825	5,817,972	-1,971,811	3,846,161	0	-3,846,161
441R3 Interest Earnings	16,722	10,000	14,765	24,765	0	-24,765
Total Revenue	5,781,547	5,827,972	-1,957,046	3,870,926	0	-3,870,926
560R3 Debt Service	2,980,496	4,426,108	2,195,500	6,621,608	0	-6,621,608
570R3 Other Financing Uses	4,631,222	0	0	0	0	0
Total Expense	7,611,718	4,426,108	2,195,500	6,621,608	0	-6,621,608
31500 Reserved for Debt	7,331,536	4,059,451	-4,059,451	0	0	0
315R2 Fund Equity	7,331,536	4,059,451	-4,059,451	0	0	0

DESCRIPTION	FY2016	FY2017	FY2017	FY2017	FY2018	2018-2017
	ACTUALS	ADOPTED	CHANGES	REVISED	ADOPTED	REVISED \$
300R2 Budget Equity	0	6,986,545	-504,179	6,482,366	33,900	-6,448,466
441R3 Interest Earnings	81,891	0	33,900	33,900	0	-33,900
451R3 Miscellaneous Revenue	1,693,317	0	0	0	0	0
461R3 Other Financing Sources (T	14,085,222	0	0	0	0	0
Total Revenue	15,860,430	0	33,900	33,900	0	-33,900
501R3 Personnel	2,666	4,303	0	4,303	0	-4,303
550R3 Capital Outlay	9,331,890	6,982,242	-504,179	6,478,063	0	-6,478,063
560R3 Debt Service	43,509	0	0	0	0	0
Total Expense	9,378,065	6,986,545	-504,179	6,482,366	0	-6,482,366
31845 Capital Outlay and Projects	0	0	33,900	33,900	0	-33,900
31850 Future Programs/Services	0	0	0	0	33,900	33,900
315R2 Fund Equity	0	0	33,900	33,900	33,900	0

DESCRIPTION	FY2016	FY2017	FY2017	FY2017	FY2018	2018-2017
	ACTUALS	ADOPTED	CHANGES	REVISED	ADOPTED	REVISED \$
300R2 Budget Equity	0	17,601,221	201,828	17,803,049	15,543,684	-2,259,365
401R3 Taxes	36	0	0	0	0	0
411R3 Intergovernmental Revenue	0	0	0	0	1,761,614	1,761,614
431R3 Charges for Services	457,234	250,000	0	250,000	255,000	5,000
441R3 Interest Earnings	133,046	60,000	0	60,000	40,000	-20,000
461R3 Other Financing Sources (T	12,377,959	570,381	6,331,158	6,901,539	18,000,000	11,098,461
Total Revenue	12,968,275	880,381	6,331,158	7,211,539	20,056,614	12,845,075
501R3 Personnel	63,849	110,455	0	110,455	125,405	14,950
510R3 Operating Expenditures	270,839	456,676	1,436,697	1,893,373	836,071	-1,057,302
550R3 Capital Outlay	4,453,188	5,172,615	2,274,461	7,447,076	28,568,604	21,121,528
570R3 Other Financing Uses	0	0	20,000	20,000	0	-20,000
Total Expense	4,787,876	5,739,746	3,731,158	9,470,904	29,530,080	20,059,176
31840 Working Capital	2,000,000	1,000,000	0	1,000,000	0	-1,000,000
31845 Capital Outlay and Projects	25,406,413	11,741,856	2,801,828	14,543,684	6,070,218	-8,473,466
315R2 Fund Equity	27,406,413	12,741,856	2,801,828	15,543,684	6,070,218	-9,473,466

DESCRIPTION	FY2016	FY2017	FY2017	FY2017	FY2018	2018-2017
	ACTUALS	ADOPTED	CHANGES	REVISED	ADOPTED	REVISED \$
300R2 Budget Equity	0	9,945,686	443,663	10,389,349	6,752,083	-3,637,266
431R3 Charges for Services	26,481	25,000	0	25,000	25,500	500
451R3 Miscellaneous Revenue	847	0	0	0	0	0
461R3 Other Financing Sources (T	1,908,096	1,316,367	219,761	1,536,128	1,275,923	-260,205
Total Revenue	1,935,424	1,341,367	219,761	1,561,128	1,301,423	-259,705
510R3 Operating Expenditures	647,483	279,313	353,408	632,721	338,319	-294,402
550R3 Capital Outlay	304,577	2,924,949	131,288	3,056,237	405,728	-2,650,509
570R3 Other Financing Uses	1,451,453	1,509,436	0	1,509,436	19,608	-1,489,828
Total Expense	2,403,514	4,713,698	484,696	5,198,394	763,655	-4,434,739
31845 Capital Outlay and Projects	18,446,208	6,546,620	291,342	6,837,962	0	-6,837,962
31850 Future Programs/Services	2,800,579	26,735	-112,614	-85,879	7,289,851	7,375,730
315R2 Fund Equity	21,246,787	6,573,355	178,728	6,752,083	7,289,851	537,768

DESCRIPTION	FY2016	FY2017	FY2017	FY2017	FY2018	2018-2017
	ACTUALS	ADOPTED	CHANGES	REVISED	ADOPTED	REVISED \$
300R2 Budget Equity	0	31,625,946	1,909,141	33,535,087	35,015,682	1,480,595
411R3 Intergovernmental Revenue	4,681	0	0	0	0	0
421R3 Licenses and Permits	1,650	1,000	0	1,000	1,000	0
431R3 Charges for Services	8,000,740	6,806,100	1,400,000	8,206,100	7,808,900	-397,200
441R3 Interest Earnings	276,855	210,000	125,700	335,700	375,000	39,300
451R3 Miscellaneous Revenue	16,447	12,600	40,000	52,600	12,520	-40,080
Total Revenue	8,300,373	7,029,700	1,565,700	8,595,400	8,197,420	-397,980
501R3 Personnel	2,015,214	2,202,544	206,568	2,409,112	2,572,221	163,109
510R3 Operating Expenditures	2,782,395	4,044,520	613,130	4,657,650	5,164,870	507,220
550R3 Capital Outlay	0	1,735	10,308	12,043	330,346	318,303
570R3 Other Financing Uses	24,663	36,000	0	36,000	36,000	0
Total Expense	4,822,272	6,284,799	830,006	7,114,805	8,103,437	988,632
31840 Working Capital	3,024,237	1,344,985	406,184	1,751,169	1,400,820	-350,349
31845 Capital Outlay and Projects	22,712,492	3,490,690	8,453,056	11,943,746	9,938,857	-2,004,889
31850 Future Programs/Services	37,855,343	27,535,172	-6,214,405	21,320,767	23,769,988	2,449,221
315R2 Fund Equity	63,592,072	32,370,847	2,644,835	35,015,682	35,109,665	93,983

DESCRIPTION	FY2016	FY2017	FY2017	FY2017	FY2018	2018-2017
	ACTUALS	ADOPTED	CHANGES	REVISED	ADOPTED	REVISED \$
300R2 Budget Equity	0	9,232,705	4,748,036	13,980,741	13,907,154	-73,587
411R3 Intergovernmental Revenue	492,236	1,450,000	-1,050,000	400,000	0	-400,000
431R3 Charges for Services	6,122,013	6,544,058	-245,000	6,299,058	6,495,000	195,942
451R3 Miscellaneous Revenue	18,034	10,000	0	10,000	0	-10,000
461R3 Other Financing Sources (T	9,911,725	10,661,568	393,699	11,055,267	9,803,217	-1,252,050
Total Revenue	16,544,009	18,665,626	-901,301	17,764,325	16,298,217	-1,466,108
501R3 Personnel	7,698,123	8,533,765	142,000	8,675,765	9,073,896	398,131
510R3 Operating Expenditures	5,543,045	5,606,892	1,009,826	6,616,718	7,742,154	1,125,436
550R3 Capital Outlay	2,974,502	1,864,378	367,051	2,231,429	1,105,449	-1,125,980
570R3 Other Financing Uses	16,375	0	314,000	314,000	897,000	583,000
Total Expense	16,232,045	16,005,035	1,832,877	17,837,912	18,818,499	980,587
31840 Working Capital	953,766	-77,030	693,333	616,303	155,006	-461,297
31845 Capital Outlay and Projects	1,100,913	0	0	0	2,226,671	2,226,671
31850 Future Programs/Services	56,609,070	11,970,326	1,320,525	13,290,851	9,005,195	-4,285,656
315R2 Fund Equity	58,663,749	11,893,296	2,013,858	13,907,154	11,386,872	-2,520,282

DESCRIPTION	FY2016	FY2017	FY2017	FY2017	FY2018	2018-2017
	ACTUALS	ADOPTED	CHANGES	REVISED	ADOPTED	REVISED \$
300R2 Budget Equity	0	14,155,244	1,330,542	15,485,786	15,660,327	174,541
431R3 Charges for Services	1,686,980	2,139,062	-162,000	1,977,062	2,225,956	248,894
451R3 Miscellaneous Revenue	188,919	43,000	-43,000	0	0	0
461R3 Other Financing Sources (T	5,886,329	6,529,858	0	6,529,858	7,087,984	558,126
Total Revenue	7,762,228	8,711,920	-205,000	8,506,920	9,313,940	807,020
501R3 Personnel	1,790,898	2,174,144	0	2,174,144	2,384,475	210,331
510R3 Operating Expenditures	4,875,918	4,275,808	888,510	5,164,318	5,635,809	471,491
550R3 Capital Outlay	155,425	1,100,000	-175,316	924,684	667,900	-256,784
570R3 Other Financing Uses	982,646	0	69,233	69,233	12,000,000	11,930,767
Total Expense	7,804,886	7,549,952	782,427	8,332,379	20,688,184	12,355,805
31845 Capital Outlay and Projects	0	119,725	-120,761	-1,036	7,225,226	7,226,262
31850 Future Programs/Services	0	15,197,487	463,876	15,661,363	-2,939,144	-18,600,507
315R2 Fund Equity	0	15,317,212	343,115	15,660,327	4,286,082	-11,374,245

DESCRIPTION	FY2016	FY2017	FY2017	FY2017	FY2018	2018-2017
	ACTUALS	ADOPTED	CHANGES	REVISED	ADOPTED	REVISED \$
300R2 Budget Equity	0	11,693,327	2,096,636	13,789,963	10,796,042	-2,993,921
431R3 Charges for Services	8,596,360	8,760,281	0	8,760,281	8,914,957	154,676
451R3 Miscellaneous Revenue	45,430	0	0	0	0	0
461R3 Other Financing Sources (T	1,253,731	1,050,464	0	1,050,464	733,749	-316,715
Total Revenue	9,895,522	9,810,745	0	9,810,745	9,648,706	-162,039
501R3 Personnel	1,477,214	1,794,311	0	1,794,311	1,623,772	-170,539
510R3 Operating Expenditures	3,320,896	3,426,297	252,654	3,678,951	3,506,358	-172,593
550R3 Capital Outlay	4,364,421	3,887,574	3,443,830	7,331,404	3,406,336	-3,925,068
Total Expense	9,162,531	9,108,182	3,696,484	12,804,666	8,536,466	-4,268,200
31840 Working Capital	985,531	450,000	-50,000	400,000	600,000	200,000
31845 Capital Outlay and Projects	20,537,374	11,584,873	-1,632,848	9,952,025	11,064,265	1,112,240
31850 Future Programs/Services	5,324,029	361,017	83,000	444,017	244,017	-200,000
315R2 Fund Equity	26,846,934	12,395,890	-1,599,848	10,796,042	11,908,282	1,112,240

DESCRIPTION	FY2016 ACTUALS	FY2017 ADOPTED	FY2017 CHANGES	FY2017 REVISED	FY2018 ADOPTED	2018-2017 REVISED \$
300R2 Budget Equity	0	7,888,846	-776,269	7,112,577	6,285,965	-826,612
431R3 Charges for Services	19,811,592	22,643,500	0	22,643,500	29,251,453	6,607,953
441R3 Interest Earnings	103,074	100,000	0	100,000	98,000	-2,000
451R3 Miscellaneous Revenue	226,717	200,000	0	200,000	200,000	0
461R3 Other Financing Sources (T	35,623	0	0	0	0	0
Total Revenue	20,177,007	22,943,500	0	22,943,500	29,549,453	6,605,953
501R3 Personnel	368,945	111,184	33,960	145,144	137,473	-7,671
510R3 Operating Expenditures	22,453,658	23,658,928	-33,960	23,624,968	28,832,199	5,207,231
Total Expense	22,822,603	23,770,112	0	23,770,112	28,969,672	5,199,560
31850 Future Programs/Services	16,870,750	7,062,234	-776,269	6,285,965	6,865,746	579,781
315R2 Fund Equity	16,870,750	7,062,234	-776,269	6,285,965	6,865,746	579,781

DESCRIPTION	FY2016	FY2017	FY2017	FY2017	FY2018	2018-2017
	ACTUALS	ADOPTED	CHANGES	REVISED	ADOPTED	REVISED \$
300R2 Budget Equity	0	1,571,755	0	1,571,755	1,394,255	-177,500
431R3 Charges for Services	106,361	107,500	0	107,500	108,000	500
441R3 Interest Earnings	17,542	15,000	0	15,000	17,000	2,000
Total Revenue	123,903	122,500	0	122,500	125,000	2,500
510R3 Operating Expenditures	177,116	300,000	0	300,000	300,000	0
Total Expense	177,116	300,000	0	300,000	300,000	0
31850 Future Programs/Services	3,448,298	1,394,255	0	1,394,255	1,219,255	-175,000
315R2 Fund Equity	3,448,298	1,394,255	0	1,394,255	1,219,255	-175,000

DESCRIPTION	FY2016	FY2017	FY2017	FY2017	FY2018	2018-2017
	ACTUALS	ADOPTED	CHANGES	REVISED	ADOPTED	REVISED \$
300R2 Budget Equity	0	10,216,367	590,638	10,807,005	10,354,986	-452,019
431R3 Charges for Services	2,001,291	2,491,620	0	2,491,620	2,519,358	27,738
441R3 Interest Earnings	122,313	50,000	65,000	115,000	50,000	-65,000
451R3 Miscellaneous Revenue	21,029	50,000	166,981	216,981	50,000	-166,981
461R3 Other Financing Sources (T	0	0	196,100	196,100	0	-196,100
Total Revenue	2,144,633	2,591,620	428,081	3,019,701	2,619,358	-400,343
501R3 Personnel	251,160	313,411	19,000	332,411	309,450	-22,961
510R3 Operating Expenditures	1,964,683	2,278,209	861,100	3,139,309	2,344,468	-794,841
550R3 Capital Outlay	0	0	0	0	63,188	63,188
Total Expense	2,215,842	2,591,620	880,100	3,471,720	2,717,106	-754,614
31840 Working Capital	1,128,114	518,324	0	518,324	518,324	0
31845 Capital Outlay and Projects	0	0	0	0	0	0
31850 Future Programs/Services	20,557,104	9,698,043	138,619	9,836,662	9,738,914	-97,748
315R2 Fund Equity	21,685,218	10,216,367	138,619	10,354,986	10,257,238	-97,748

DESCRIPTION	FY2016	FY2017	FY2017	FY2017	FY2018	2018-2017
	ACTUALS	ADOPTED	CHANGES	REVISED	ADOPTED	REVISED \$
300R2 Budget Equity	0	522,622	14,362	536,984	530,567	-6,417
401R3 Taxes	312	0	0	0	0	0
431R3 Charges for Services	75,955	26,600	10,000	36,600	42,800	6,200
441R3 Interest Earnings	4,366	3,485	0	3,485	5,178	1,693
461R3 Other Financing Sources (T	0	0	0	0	21,000	21,000
Total Revenue	80,632	30,085	10,000	40,085	68,978	28,893
510R3 Operating Expenditures	62,636	21,502	10,000	31,502	52,502	21,000
570R3 Other Financing Uses	0	15,000	0	15,000	15,000	0
Total Expense	62,636	36,502	10,000	46,502	67,502	21,000
31840 Working Capital	0	0	0	0	-1,502	-1,502
31850 Future Programs/Services	1,055,968	516,205	14,362	530,567	533,545	2,978
315R2 Fund Equity	1,055,968	516,205	14,362	530,567	532,043	1,476

NOTICE AND RESOLUTION TO TRANSFER FUNDS AND AMEND BUDGET**A Resolution to Amend the 2017 Budget and Transfer and Appropriate Monies of the County of Larimer, State of Colorado**

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

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

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

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

Section 1. The following budgetary transfers, amendments and supplementary budgets and appropriations shall be considered for adoption at a public meeting to be held in the Commissioners Hearing Room, 200 West Oak Street, Fort Collins, Colorado on Wednesday, December 20, 2017, at 1:00 p.m.

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

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

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

General Fund Spending Agencies

<u>Spending Agency</u>	<u>2017 Adopted</u>	<u>2017 Revised</u>	<u>2017 Change</u>
Assessor	\$4,159,604	\$4,259,604	\$100,000
Clerk & Recorder	\$8,299,580	\$8,452,173	\$152,593
County Manager	\$36,008,510	\$42,517,042	\$6,508,532
Community Development	\$2,941,973	\$3,271,909	\$329,936
Coroner	\$1,361,186	\$1,361,186	\$0
District Attorney	\$8,442,183	\$8,479,510	\$37,327
Finance	\$2,052,530	\$2,214,930	\$162,400
Human Services	\$1,139,217	\$1,139,217	\$0
Public Works	\$3,758,151	\$3,958,151	\$200,000
Sheriff	\$48,349,308	\$52,391,088	\$4,041,780
Surveyor	\$24,381	\$24,381	\$0
Treasurer	\$1,520,259	\$1,520,259	\$0
General Fund Memo Total	\$118,056,882	\$129,589,450	\$11,532,568

Spending Agency

<u>Fund 101: General, Contingency, & Natural Disaster Fund</u>	<u>2017</u>	<u>2017 Rev.</u>	<u>FY2017</u>
<u>39999 Budgeted Beginning Fund</u>	<u>Appropriation</u>	<u>Appropriation</u>	<u>CHANGE</u>
Balance	57,879,037	65,298,343	7,419,306
Total Revenue	123,163,137	133,577,565	10,414,428
Total Expense	128,734,897	141,874,239	13,139,342
31600 Reserved for Emergencies	5,592,877	5,592,877	0
31840 Working Capital	11,800,000	11,800,000	0
31850 Future Programs/Services	28,461,849	38,729,084	10,267,235
31900 Undesignated/Unrestricted	6,452,551	879,708	-5,572,843

<u>Fund 111: Criminal Justice</u>	<u>2017</u>	<u>2017 Rev.</u>	<u>FY2017</u>
<u>Services Fund</u>	<u>Appropriation</u>	<u>Appropriation</u>	<u>CHANGE</u>
39999 Budgeted Beginning Fund			
Balance	4,027,588	4,420,436	392,848
Total Revenue	17,264,704	17,456,542	191,838
Total Expense	18,119,648	18,977,218	857,570
31840 Working Capital	506,500	506,500	0
31845 Capital Outlay and Projects	50,000	50,000	0
31850 Future Programs/Services	2,616,144	2,343,260	-272,884

<u>Fund 117: Building Inspection</u>	2017	2017 Rev.	FY2017
<u>Fund</u>	Appropriation	Appropriation	CHANGE
39999 Budgeted Beginning Fund Balance	2,823,918	3,032,990	209,072
Total Revenue	1,500,500	1,750,405	249,905
Total Expense	1,479,538	1,729,443	249,905
31840 Working Capital	1,479,538	1,676,943	197,405
31845 Capital Outlay and Projects	130,910	130,910	0
31850 Future Programs/Services	1,234,432	1,246,099	11,667

<u>Fund 121 – Conservation Trust</u>	2017	2017 Rev.	FY2017
<u>Fund</u>	Appropriation	Appropriation	CHANGE
39999 Budgeted Beginning Fund Balance	1,312,759	1,990,318	677,559
Total Revenue	646,000	646,000	0
Total Expense	113,309	728,034	614,725
31850 Future Programs/Services	1,845,450	1,908,284	62,834

<u>Fund 141 – Workforce Center</u>	2017	2017 Rev.	FY2017
<u>Fund</u>	Appropriation	Appropriation	CHANGE
39999 Budgeted Beginning Fund Balance	470,082	614,578	144,496
Total Revenue	6,801,069	7,872,616	1,071,547
Total Expense	7,124,889	8,114,212	989,323
31850 Future Programs/Services	146,262	372,982	226,720

<u>Fund 161 – Ranch Fund</u>	2017	2017 Rev.	FY2017
<u>Fund</u>	Appropriation	Appropriation	CHANGE
39999 Budgeted Beginning Fund Balance	8,853,908	9,407,663	553,755
Total Revenue	10,108,828	10,817,513	708,685
Total Expense	8,692,545	9,249,962	557,417
31840 Working Capital	862,314	862,314	0
31845 Capital Outlay and Projects	9,372,435	10,077,458	705,023
31850 Future Programs/Services	35,442	35,442	0

<u>Fund 167 – Developmental Disabilities</u>	2017	2017 Rev.	FY2017
<u>Fund</u>	Appropriation	Appropriation	CHANGE
39999 Budgeted Beginning Fund			
Balance	0	0	0
Total Revenue	3,611,244	3,618,608	7,364
Total Expense	3,611,244	3,618,608	7,364

<u>Fund 181 – Health & Environment</u>	2017	2017 Rev.	FY2017
<u>Fund</u>	Appropriation	Appropriation	CHANGE
39999 Budgeted Beginning Fund			
Balance	1,420,354	1,670,629	250,275
Total Revenue	9,992,640	10,105,628	112,988
Total Expense	10,221,533	10,012,569	-208,964
31600 Reserved for Emergencies	163,605	163,605	0
31840 Working Capital	1,027,856	1,027,856	0
31850 Future Programs/Services	0	572,227	572,227

<u>Fund 211 – Open Lands Fund</u>	2017	2017 Rev.	FY2017
<u>Fund</u>	Appropriation	Appropriation	CHANGE
39999 Budgeted Beginning Fund			
Balance	8,713,521	2,928,496	-5,785,025
Total Revenue	6,753,513	19,184,841	12,431,328
Total Expense	4,970,402	18,360,446	13,390,044
31600 Reserved for Emergencies	347,060	347,060	0
31700 Reserved for Loan Advances	8,000,000	0	-8,000,000
31840 Working Capital	28,106	719	-27,387
31850 Future Programs/Services	-6,800,560	3,405,112	10,205,672

<u>Fund 218 – Sales Tax Fund</u>	2017	2017 Rev.	FY2017
<u>Fund</u>	Appropriation	Appropriation	CHANGE
39999 Budgeted Beginning Fund			
Balance	4,170,382	4,337,695	167,313
Total Revenue	9,160,360	14,138,968	4,978,608
Total Expense	9,154,937	11,023,748	1,868,811
31845 Capital Outlay and Projects	4,175,805	5,306,124	1,130,319
31850 Future Programs/Services	0	2,146,791	2,146,791

<u>Fund 225 – Parks Funds</u>	2017	2017 Rev.	FY2017
	Appropriation	Appropriation	CHANGE
39999 Budgeted Beginning Fund Balance	329,566	913,350	583,784
Total Revenue	3,880,090	5,787,070	1,906,980
Total Expense	3,726,418	5,929,290	2,202,872
31840 Working Capital	4,800	4,800	0
31850 Future Programs/Services	478,438	766,330	287,892

<u>Fund 241 – Pest Control District Fund</u>	2017	2017 Rev.	FY2017
	Appropriation	Appropriation	CHANGE
39999 Budgeted Beginning Fund Balance	703,885	784,089	80,204
Total Revenue	898,697	1,020,774	122,077
Total Expense	1,002,905	1,051,352	48,447
31600 Reserved for Emergencies	26,961	30,613	3,652
31840 Working Capital	100,290	105,103	4,813
31850 Future Programs/Services	472,426	617,795	145,369

<u>Fund 245 – Public Trustee Fund</u>	2017	2017 Rev.	FY2017
	Appropriation	Appropriation	CHANGE
39999 Budgeted Beginning Fund Balance	419,105	382,195	-36,910
Total Revenue	415,000	407,733	-7,267
Total Expense	420,000	448,000	28,000
31840 Working Capital	414,105	341,928	-72,177

<u>Fund 251 – Road & Bridge Fund</u>	2017	2017 Rev.	FY2017
	Appropriation	Appropriation	CHANGE
39999 Budgeted Beginning Fund Balance	25,678,180	22,630,830	-3,047,350
Total Revenue	89,428,716	53,707,496	-35,721,220
Total Expense	87,657,534	52,753,002	-34,904,532
31840 Working Capital	2,952,934	5,255,121	2,302,187
31845 Capital Outlay and Projects	11,270,729	21,186,509	9,915,780
31850 Future Programs/Services	13,225,699	-2,856,306	-16,082,005

<u>Fund 261 – Human Services Fund</u>	2017	2017 Rev.	FY2017
	Appropriation	Appropriation	CHANGE
39999 Budgeted Beginning Fund Balance	10,022,893	11,519,074	1,496,181
Total Revenue	45,562,620	45,655,740	93,120
Total Expense	46,553,510	46,629,065	75,555
31600 Reserved for Emergencies	700,000	700,000	0
31700 Reserved for Loan Advances	295,254	295,254	0
31840 Working Capital	6,162,719	7,658,900	1,496,181
31850 Future Programs/Services	1,874,030	1,891,595	17,565

<u>Fund 300 – West Vine Stormwater Basin Fund</u>	2017	2017 Rev.	FY2017
	Appropriation	Appropriation	CHANGE
39999 Budgeted Beginning Fund Balance	258,473	262,069	3,596
Total Revenue	90,400	90,400	0
Total Expense	8,000	8,000	0
31850 Future Programs/Services	340,873	344,469	3,596

<u>Fund 350 – General & Improvement Districts Fund</u>	2017	2017 Rev.	FY2017
	Appropriation	Appropriation	CHANGE
39999 Budgeted Beginning Fund Balance	5,930,291	6,303,649	373,358
Total Revenue	2,333,260	5,275,395	2,942,135
Total Expense	1,325,154	4,314,674	2,989,520
31600 Reserved for Emergencies	20	20	0
31850 Future Programs/Services	6,938,377	7,264,350	325,973

<u>Fund 383 – Centro Business Park PID #38 Roll-up Fund</u>	2017	2017 Rev.	FY2017
	Appropriation	Appropriation	CHANGE
39999 Budgeted Beginning Fund Balance	420,413	429,071	8,658
Total Revenue	141,879	264,990	123,111
Total Expense	181,396	492,550	311,154
31500 Reserved for Debt	94,000	0	-94,000
31850 Future Programs/Services	286,896	201,511	-85,385

<u>Fund 401 – Assessment Debt Service</u>	2017	2017 Rev.	FY2017
<u>Fund</u>	Appropriation	Appropriation	CHANGE
39999 Budgeted Beginning Fund Balance	1,055,781	1,024,837	-30,944
Total Revenue	410,184	410,184	0
Total Expense	209,539	263,312	53,773
31850 Future Programs/Services	1,256,426	1,171,709	-84,717

<u>Fund 490 – Revenue Bond Debt</u>	2017	2017 Rev.	FY2017
<u>Fund</u>	Appropriation	Appropriation	CHANGE
39999 Budgeted Beginning Fund Balance	4,401,818	4,501,549	99,731
Total Revenue	11,401,836	9,444,790	-1,957,046
Total Expense	9,962,696	12,158,196	2,195,500
31500 Reserved for Debt	5,840,958	1,788,143	-4,052,815

<u>Fund 510 – Larimer Humane Society</u>	2017	2017 Rev.	FY2017
<u>Fund</u>	Appropriation	Appropriation	CHANGE
39999 Budgeted Beginning Fund Balance	6,986,545	6,482,366	-504,179
Total Revenue	0	33,900	33,900
Total Expense	6,986,545	6,482,366	-504,179
31845 Capital Outlay and Projects	0	33,900	33,900

<u>Fund 511 – Capital Expenditures</u>	2017	2017 Rev.	FY2017
<u>Fund</u>	Appropriation	Appropriation	CHANGE
39999 Budgeted Beginning Fund Balance	17,601,221	17,803,049	201,828
Total Revenue	880,381	7,211,539	6,331,158
Total Expense	5,739,746	9,470,904	3,731,158
31840 Working Capital	1,000,000	1,000,000	0
31845 Capital Outlay and Projects	11,741,856	14,543,684	2,801,828

<u>Fund 521 –Replacement Fund</u>	2017	2017 Rev.	FY2017
<u>Fund</u>	Appropriation	Appropriation	CHANGE
39999 Budgeted Beginning Fund Balance	9,945,686	10,389,349	443,663
Total Revenue	1,341,367	1,561,128	219,761
Total Expense	4,713,698	5,198,394	484,696
31845 Capital Outlay and Projects	6,546,620	6,837,962	291,342
31850 Future Programs/Services	26,735	-85,879	-112,614

<u>Fund 531 – Improvement District</u>	2017	2017 Rev.	FY2017
<u>Construction Fund</u>	Appropriation	Appropriation	CHANGE
39999 Budgeted Beginning Fund Balance	355,861	430,361	74,500
Total Revenue	106,866	106,866	0
Total Expense	80,000	420,000	340,000
31845 Capital Outlay and Projects	382,727	117,227	-265,500

<u>Fund 551 – Solid Waste Fund</u>	2017	2017 Rev.	FY2017
	Appropriation	Appropriation	CHANGE
39999 Budgeted Beginning Fund Balance	31,625,946	33,535,087	1,909,141
Total Revenue	7,029,700	8,595,400	1,565,700
Total Expense	6,284,799	7,114,805	830,006
31840 Working Capital	1,344,985	1,751,169	406,184
31845 Capital Outlay and Projects	3,490,690	11,943,746	8,453,056
31850 Future Programs/Services	27,535,172	21,320,767	-6,214,405

<u>Fund 607 – Facilities & Information</u>	2017	2017 Rev.	FY2017
<u>Management Fund</u>	Appropriation	Appropriation	CHANGE
39999 Budgeted Beginning Fund Balance	9,232,705	13,980,741	4,748,036
Total Revenue	18,665,626	17,764,325	-901,301
Total Expense	16,005,035	17,837,912	1,832,877
31840 Working Capital	-77,030	616,303	693,333
31850 Future Programs/Services	11,970,326	13,290,851	1,320,525

<u>Fund 611 – Fleet Services Fund</u>	2017	2017 Rev.	FY2017
	Appropriation	Appropriation	CHANGE
39999 Budgeted Beginning Fund Balance	11,693,327	13,789,963	2,096,636
Total Revenue	9,810,745	9,810,745	0
Total Expense	9,108,182	12,804,666	3,696,484
31840 Working Capital	450,000	400,000	-50,000
31845 Capital Outlay and Projects	11,584,873	9,952,025	-1,632,848
31850 Future Programs/Services	361,017	444,017	83,000

<u>Fund 645 – Self Insured Employee</u>	2017	2017 Rev.	FY2017
<u>Benefits Fund</u>	Appropriation	Appropriation	CHANGE
39999 Budgeted Beginning Fund Balance	7,888,846	7,112,577	-776,269
Total Revenue	22,943,500	22,943,500	0
Total Expense	23,770,112	23,770,112	0
31850 Future Programs/Services	7,062,234	6,285,965	-776,269

<u>Fund 671 – Self-Insured</u>	2017	2017 Rev.	FY2017
<u>Unemployment Fund</u>	Appropriation	Appropriation	CHANGE
39999 Budgeted Beginning Fund Balance	1,571,755	1,571,755	0
Total Revenue	122,500	122,500	0
Total Expense	300,000	300,000	0
31850 Future Programs/Services	1,394,255	1,394,255	0

<u>Fund 681 – Self-Insured Risk</u>	2017	2017 Rev.	FY2017
<u>Management Fund</u>	Appropriation	Appropriation	CHANGE
39999 Budgeted Beginning Fund Balance	10,216,367	10,807,005	590,638
Total Revenue	2,591,620	3,019,701	428,081
Total Expense	2,591,620	3,471,720	880,100
31840 Working Capital	518,324	518,324	0
31850 Future Programs/Services	9,698,043	9,836,662	138,619

<u>Fund 859 – Drainage & Street</u>	2017	2017 Rev.	FY2017
<u>Improvement Fees Fund</u>	Appropriation	Appropriation	CHANGE
39999 Budgeted Beginning Fund Balance	522,622	536,984	14,362
Total Revenue	30,085	40,085	10,000
Total Expense	36,502	46,502	10,000
31850 Future Programs/Services	516,205	530,567	14,362

<u>Spending Agency</u>	2017	2017 Rev.	FY2017
	Appropriation	Appropriation	CHANGE
Grand Total Appropriations (Memo Only)	\$426,436,285	\$447,050,805	\$20,614,520

PASSED AND ADOPTED

by the Board of County Commissioners of the County of Larimer on the 20th Day of December, 2017

BOARD OF COUNTY COMMISSIONERS
COUNTY OF LARIMER, COLORADO

By: 
Chairperson

**COUNTY OF LARIMER
RESOLUTION TO ADOPT THE 2018 BUDGET AND SET LEVIES**

A RESOLUTION ADOPTING A BUDGET AND SETTING MILL LEVIES FOR THE COUNTY OF LARIMER, COLORADO, FOR THE CALENDAR YEAR COMMENCING ON THE FIRST DAY OF JANUARY, 2018, AND ENDING ON THE LAST DAY OF DECEMBER, 2018.

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

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

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

WHEREAS, a public hearing was held on November 6, 2017, and interested taxpayers were given the opportunity to file or register any objections to the proposed budget; and

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$5,416,111,402 for the taxable year 2017;

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 2018 Budget - All Funds by Parent Fund Type

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the County of Larimer for the calendar year 2018 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 2018 budget year, there is hereby levied taxes, as specified by the mill levies below, upon each dollar of the total valuation for assessment of all taxable property within the County of Larimer for the taxable year 2017:

<u>Fund</u>	<u>Mill Levy</u>
General Fund (excludes credits/refunds/abatemments)	18.357
Road & Bridge Fund	0.926
Capital Expenditures Fund	0.000
Health & Environment Fund	0.634
Welfare (Human Services) Fund	1.654
General Operating Expenses Mill Levy	21.571

Section 5. That for the purpose of meeting all **debt service expenses** of the County of Larimer during the 2018 budget year, there is 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 2017.

Section 6. That for the purpose of recovering all **refunds/abatemments** applicable to the County of Larimer during the 2018 budget year, there is hereby levied a General Fund mill levy of **0.233 mills** upon each dollar of the total valuation for assessment of all taxable property within the County of Larimer for the taxable year 2017.

Section 7. That for the purpose of purchasing services and support for persons with **developmental disabilities** during the 2018 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 2017.

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 **(0.462) mills** upon each dollar of the total valuation for assessment of all taxable property within the County of Larimer for the taxable year 2017.

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

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

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

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

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

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

a. Total amount to be expended during 2018 for principal and interest:

Involving Real Property

Fairgrounds	\$4,399,000
Open Lands - Land, Conservation Easements	<u>\$1,227,200</u>
	\$5,626,200

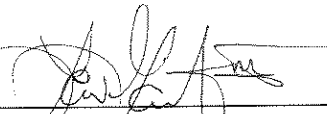
b. Total maximum payment liability over the entire terms of all agreements:

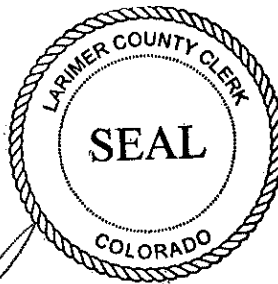
Involving Real Property

Fairgrounds	\$3,805,000
Open Lands - Land, Conservation Easements	<u>\$0</u>
	\$3,805,000

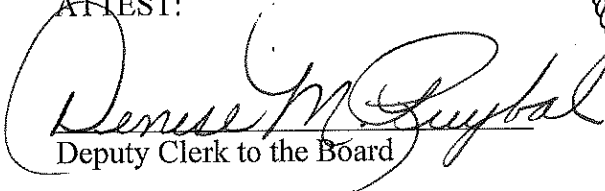
ADOPTED THIS 20th day of December, 2017. .

BOARD OF COUNTY COMMISSIONERS
OF LARIMER COUNTY, COLORADO

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

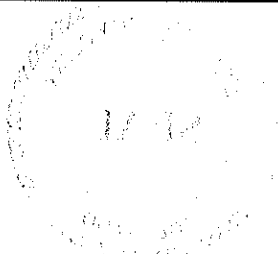


ATTEST:


Deputy Clerk to the Board

ADOPTED 2018 BUDGET - All Funds by Parent Fund Type

Fund Type/Fund Name	Beginning Balance	Revenues	Expenses	Reserved	Designated	Undesignated
CAPITAL PROJECTS						
510 Larimer Humane Society Capital Project	\$33,900	\$0	\$0	\$0	\$33,900	\$0
512 Capital Expenditures	\$15,543,684	\$20,056,614	\$29,530,080	\$0	\$6,070,218	\$0
522 Replacement	\$6,752,083	\$1,301,423	\$763,655	\$0	\$7,289,851	\$0
532 Improvement District Construction-Admin	\$117,227	\$110,000	\$90,000	\$0	\$137,227	\$0
Subtotal - Capital Projects	\$22,446,894	\$21,468,037	\$30,383,735	\$0	\$13,531,196	\$0
DEBT SERVICE						
400 LCID-Surplus and Deficiency	\$870,820	\$8,540	\$0	\$0	\$879,360	\$0
433 LCID-Berthoud Estates	\$93,954	\$123,578	\$126,022	\$0	\$91,510	\$0
434 LCID-Fish Creek	\$16,990	\$18,216	\$18,410	\$0	\$16,796	\$0
435 LCID-Western Mini Ranches	\$145,828	\$96,410	\$97,820	\$0	\$144,418	\$0
440 LCID Wonderview	\$0	\$19,672	\$0	\$0	\$19,672	\$0
442 LCID-FC Industrial Park	\$0	\$0	\$0	\$0	\$0	\$0
443 LCID-Ferndale	\$0	\$0	\$0	\$0	\$0	\$0
444 LCID-Glacier View Meadows	\$36,360	\$27,045	\$25,163	\$0	\$38,242	\$0
446 LCID-Hidden View Estates	\$5,965	\$15,547	\$15,972	\$0	\$5,540	\$0
448 LCID-Linmar	\$0	\$0	\$0	\$0	\$0	\$0
452 LCID-Miravalle	\$0	\$0	\$0	\$0	\$0	\$0
453 LCID-Riverglen	\$1,792	\$73,743	\$74,193	\$0	\$1,342	\$0
481 Larimer County Building Authority Debt Serv	\$0	\$0	\$0	\$0	\$0	\$0
482 The Ranch Debt Service	\$1,477,530	\$4,247,375	\$4,399,000	\$1,325,905	\$0	\$0
483 Open Space Debt Service	\$310,613	\$920,400	\$1,231,013	\$0	\$0	\$0
484 Larimer Humane Society Debt Service	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal - Debt Service	\$2,959,852	\$5,550,526	\$5,987,593	\$1,325,905	\$1,196,880	\$0
ENTERPRISE						
552 Solid Waste	\$35,015,682	\$8,197,420	\$8,103,437	\$0	\$35,109,665	\$0
Subtotal - Enterprise	\$35,015,682	\$8,197,420	\$8,103,437	\$0	\$35,109,665	\$0
GENERAL FUND						
101 General	\$48,740,715	\$131,726,306	\$135,586,403	\$6,400,000	\$38,480,618	\$0
102 Contingent	\$0	\$0	\$0	\$0	\$0	\$0
105 Natural Disaster	\$8,260,954	\$4,451,999	\$7,458,692	\$0	\$1,718,946	\$3,535,315
Subtotal - General Fund	\$57,001,669	\$136,178,305	\$143,045,095	\$6,400,000	\$40,199,564	\$3,535,315
INTERNAL SERVICE						
608 Facilities and Information Technology Divisic	\$13,907,154	\$16,298,217	\$18,818,499	\$0	\$11,386,872	\$0
610 Facilities Management	\$15,660,327	\$9,313,940	\$20,688,184	\$0	\$4,286,082	\$0
612 Fleet Services	\$10,796,042	\$9,648,706	\$8,536,466	\$0	\$11,908,282	\$0
645 Employee Benefits	\$6,285,965	\$29,549,453	\$28,969,672	\$0	\$6,865,746	\$0
672 Unemployment	\$1,394,255	\$125,000	\$300,000	\$0	\$1,219,255	\$0
682 Risk Management	\$10,354,986	\$2,619,358	\$2,717,106	\$0	\$10,257,238	\$0
Subtotal - Internal Service	\$58,398,729	\$67,554,674	\$80,029,927	\$0	\$45,923,475	\$0



Fund Type/Fund Name	Beginning Balance	Revenues	Expenses	Reserved	Designated	Undesignated
SPECIAL REVENUE						
112 Criminal Justice Services	\$2,899,760	\$18,627,527	\$19,561,334	\$0	\$1,965,953	\$0
118 Building Inspection	\$3,053,952	\$1,915,000	\$1,972,245	\$0	\$2,996,707	\$0
122 Conservation Trust	\$1,908,284	\$646,800	\$117,728	\$0	\$2,437,356	\$0
142 Workforce Center	\$372,982	\$6,857,932	\$7,333,883	\$0	(\$102,969)	\$0
162 The Ranch	\$10,975,214	\$11,750,093	\$12,477,208	\$0	\$10,248,099	\$0
168 Developmental Disabilities	\$0	\$4,062,084	\$4,062,084	\$0	\$0	\$0
182 Health and Environment	\$1,763,688	\$10,737,422	\$11,531,752	\$163,605	\$805,753	\$0
212 Open Lands-Acquisitions and Impr	\$639,186	\$6,852,196	\$6,314,802	\$0	\$1,176,580	\$0
214 Open Lands-Long-Term Mgmt	\$3,106,997	\$3,752,721	\$3,403,056	\$338,118	\$3,118,544	\$0
216 Open Lands-Community Park Fees	\$0	\$6,863	\$6,863	\$0	\$0	\$0
217 Open Lands-Regional Park Fees	\$6,708	\$50,368	\$0	\$0	\$57,076	\$0
221 Sales Tax-Fairgrounds	\$360,000	\$167,566	\$167,566	\$0	\$360,000	\$0
222 Sales Tax-Open Space	\$0	\$9,164,672	\$9,164,672	\$0	\$0	\$0
223 Sales Tax-Courthouse Project 97	\$0	\$0	\$0	\$0	\$0	\$0
224 Sales Tax-Jail Expansion 97	\$2,705,031	\$258,233	\$167,566	\$0	\$2,795,698	\$0
225 Sales Tax-Larimer Humane Soc	\$4,387,884	\$46,030	\$2,192,821	\$0	\$2,241,093	\$0
226 Parks Operations	\$1,120,505	\$4,026,306	\$3,644,374	\$0	\$1,502,437	\$0
228 Parks Projects and Cost Pools	(\$349,375)	\$1,973,700	\$2,030,920	\$0	(\$406,595)	\$0
242 Pest Control	\$753,511	\$976,781	\$904,554	\$87,501	\$738,237	\$0
246 Public Trustee	\$341,928	\$421,000	\$432,928	\$0	\$330,000	\$0
252 Road and Bridge	\$16,614,145	\$73,222,081	\$81,183,209	\$0	\$8,653,017	\$0
255 Transportation Expansion	\$6,971,179	\$1,074,500	\$1,384,040	\$0	\$6,661,639	\$0
262 Human Services	\$10,545,749	\$47,409,729	\$48,746,498	\$995,254	\$8,213,726	\$0
301 West Vine Stormwater Basin	\$344,469	\$92,000	\$8,000	\$0	\$428,469	\$0
310 PID52-Soldier Canyon Estates	\$5,294	\$9,240	\$9,626	\$0	\$4,908	\$0
311 PID53-Horseshoe View Est Nth	\$155,729	\$69,994	\$24,514	\$0	\$201,209	\$0
312 PID54-Terry Shores	\$222,465	\$60,876	\$254,011	\$0	\$29,330	\$0
313 PID56-Boyd's West	\$2,519	\$6,480	\$1,930	\$0	\$7,069	\$0
314 PID45-Willows	\$72,222	\$45,395	\$13,449	\$0	\$104,168	\$0
315 PID55-Storm Mountain	\$28,461	\$198,892	\$182,700	\$0	\$44,653	\$0
316 PID57-Cobblestone Farms	\$7,297	\$12,258	\$9,295	\$0	\$10,260	\$0
317 PID58-Misty Creek	\$20,186	\$12,483	\$26,318	\$0	\$6,351	\$0
318 PID59-Grasslands	\$2,951	\$84,368	\$84,056	\$0	\$3,263	\$0
319 PID62-Ridgewood Meadows	\$32,055	\$40,064	\$3,710	\$0	\$68,409	\$0
321 PID60-Smithfield Maintenance	\$67,049	\$67,091	\$21,412	\$0	\$112,728	\$0
322 PID60-Smithfield Debt	\$300,327	\$50	\$217,760	\$0	\$82,617	\$0
323 PID60-Smithfield Construction	\$0	\$0	\$0	\$0	\$0	\$0
324 PID 61 - Little Thompson	\$0	\$50,567	\$50,394	\$0	\$173	\$0
350 GID1-Imperial Estates	\$41,090	\$400	\$0	\$0	\$41,490	\$0
351 GID2-Pinewood Springs	\$15,825	\$107,563	\$91,888	\$0	\$31,500	\$0
352 GID4-Carriage Hills	\$75,659	\$168,046	\$150,579	\$0	\$93,126	\$0
353 GID8-Namaqua Hills	\$531,082	\$44,648	\$23,260	\$0	\$552,470	\$0
354 GID10-Homestead Estates	\$15,724	\$579	\$9	\$20	\$16,274	\$0
355 GID11-Meadowdale	\$113	\$28,190	\$23,909	\$0	\$4,394	\$0
356 GID13A-Red Feather	\$33,173	\$29,677	\$18,673	\$0	\$44,177	\$0
357 GID14-Little Valley Road	\$3,827	\$99,374	\$89,425	\$0	\$13,776	\$0
358 GID12-Club Estates	\$149,860	\$19,156	\$2,330	\$0	\$166,686	\$0
360 GID16-Kitchell Subdivision	\$22,356	\$7,206	\$2,458	\$0	\$27,104	\$0
361 GID17-Country Meadows	\$264,666	\$34,581	\$3,034	\$0	\$296,213	\$0
362 GID18-Venner Ranch	\$68,386	\$24,486	\$30,597	\$0	\$62,275	\$0
363 PID19-Highland Hills	\$396,143	\$84,715	\$20,355	\$0	\$460,503	\$0
364 PID20-Ptarmigan	\$1,122,272	\$154,349	\$59,556	\$0	\$1,217,065	\$0
365 PID21-Solar Ridge	\$304,960	\$34,089	\$5,685	\$0	\$333,364	\$0
366 PID22-Saddleback	\$60,517	\$12,829	\$2,813	\$0	\$70,533	\$0
367 PID24-Westridge	\$235,190	\$32,448	\$9,566	\$0	\$258,072	\$0
368 GID1991-1-Arapahoe Pines	\$76,856	\$18,580	\$2,206	\$0	\$93,230	\$0
369 PID28-Trotwood	\$11,069	\$10,750	\$2,200	\$0	\$19,619	\$0
370 PID29-Vine Drive	\$8,251	\$13,050	\$12,190	\$0	\$9,111	\$0
371 PID30-Poudre Overlook	\$170,829	\$30,693	\$14,940	\$0	\$186,582	\$0
372 PID23-Eagle Rock Ranches	\$6,211	\$10,019	\$10,648	\$0	\$5,582	\$0
373 PID25-Estes Park Estates	\$644	\$15,080	\$13,020	\$0	\$2,704	\$0
374 PID26-Eagle Ranch Estates	\$583,517	\$100,855	\$31,778	\$0	\$652,594	\$0

Fund Type/Fund Name	Beginning Balance	Revenues	Expenses	Reserved	Designated	Undesignated
375 PID31-Foothills Shadow	\$66,657	\$11,866	\$3,234	\$0	\$75,289	\$0
376 PID27-Crown Point	\$29,053	\$3,775	\$1,244	\$0	\$31,584	\$0
377 PID32-Charles Heights	\$4,018	\$16,429	\$14,667	\$0	\$5,780	\$0
378 PID35-Bruns	\$67,608	\$6,250	\$15,850	\$0	\$58,008	\$0
379 PID36-Bonnell West	\$368,682	\$65,894	\$9,619	\$0	\$424,957	\$0
380 PID33-Prairie Trails	\$132,965	\$40,927	\$13,586	\$0	\$160,306	\$0
381 PID34-Mountain Range Shadows	\$118,823	\$67,591	\$47,318	\$0	\$139,096	\$0
382 PID40-Paragon Estates	\$123,750	\$32,243	\$8,031	\$0	\$147,962	\$0
384 PID38-Centro Bus Park Maint	\$201,511	\$41,027	\$14,643	\$0	\$227,895	\$0
385 PID38-Centro Bus Park Debt	\$0	\$0	\$0	\$0	\$0	\$0
386 PID38-Centro Bus Park Const	\$0	\$0	\$0	\$0	\$0	\$0
387 PID37-Terry Cove	\$55,170	\$9,814	\$3,603	\$0	\$61,381	\$0
388 PID42-Cottonwood Shores	\$225,074	\$34,350	\$8,100	\$0	\$251,324	\$0
389 PID41-The Bluffs	\$147,865	\$23,069	\$4,412	\$0	\$166,522	\$0
390 PID39-Rainbow Lakes Estates	\$237,074	\$38,140	\$8,331	\$0	\$266,883	\$0
391 PID43-Grayhawk Knolls	\$48,212	\$12,350	\$5,770	\$0	\$54,792	\$0
392 PID46-Koral Heights	\$3,085	\$13,301	\$12,364	\$0	\$4,022	\$0
393 PID47-Park Hill	\$3,779	\$4,811	\$4,561	\$0	\$4,029	\$0
394 PID49-Wagon Wheel	\$4,657	\$4,508	\$1,291	\$0	\$7,874	\$0
395 PID48-Puebla Vista Estates	\$36,451	\$13,825	\$2,875	\$0	\$47,401	\$0
396 PID50-Clydsedale Park	\$0	\$0	\$0	\$0	\$0	\$0
397 PID51-Clydsedale Estates	\$0	\$0	\$0	\$0	\$0	\$0
398 PID44-Horseshoe View Ests Sth	\$476,672	\$124,709	\$8,914	\$0	\$592,467	\$0
882 Drainage-Fox Meadows	\$1,461	\$15	\$0	\$0	\$1,476	\$0
883 Drainage-McCelland/Mail Creek	\$6,260	\$100	\$0	\$0	\$6,360	\$0
884 Drainage-Evergreen/Greenbriar	\$1,777	\$18	\$0	\$0	\$1,795	\$0
885 Drainage-West Vine	\$28,798	\$850	\$0	\$0	\$29,648	\$0
886 Drainage-Canal/Spring Creek	\$4,480	\$45	\$0	\$0	\$4,525	\$0
887 Drainage-Fossil Creek	\$332,073	\$5,500	\$0	\$0	\$337,573	\$0
888 Drainage-Dry Creek	\$3,004	\$35	\$0	\$0	\$3,039	\$0
889 Drainage-Cooper Slough	\$3,683	\$40	\$0	\$0	\$3,723	\$0
890 Drainage-Boxelder Creek	\$34,301	\$51,500	\$51,000	\$0	\$34,801	\$0
892 Drainage-Loveland	\$56,244	\$1,800	\$0	\$0	\$58,044	\$0
893 Drainage-LaPorte	\$7,271	\$1,075	\$0	\$0	\$8,346	\$0
898 Development Review	\$51,215	\$8,000	\$15,000	\$0	\$44,215	\$0
899 Glacier View Meadows	\$0	\$0	\$1,502	\$0	(\$1,502)	\$0
Subtotal - Special Revenue	\$76,518,245	\$206,464,582	\$218,584,312	\$1,584,498	\$62,814,017	\$0
TOTAL - ALL FUNDS	\$252,341,071	\$445,413,544	\$486,134,100	\$9,310,403	\$198,774,797	\$3,535,315

**Larimer County GID #1991-1 Arapahoe Pines
RESOLUTION TO ADOPT 2018 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting Mill Levies For Larimer County GID #1991-1 Arapahoe Pines, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2018, And Ending On The Last Day Of December, 2018.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 6, 2017, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

WHEREAS, whatever increases may have been 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 \$560,521 for the district for the taxable year 2017;

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

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

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Larimer County GID #1991-1 Arapahoe Pines	76,856	18,580	2,206	93,230

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the Larimer County GID #1991-1 Arapahoe Pines for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners, and made a part of the public records of the Larimer County GID #1991-1 Arapahoe Pines, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of Larimer County GID #1991-1 Arapahoe Pines during the 2018 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 2017.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2018 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 2017.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the Larimer County GID #1991-1 Arapahoe Pines during the 2018 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 2017.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County GID #1991-1 Arapahoe Pines during the 2018 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2017.

Section 8. That for the purpose of meeting all **refunds/abateements** applicable to the Larimer County GID #1991-1 Arapahoe Pines District during the 2018 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2017.

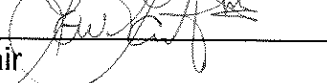
Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:

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

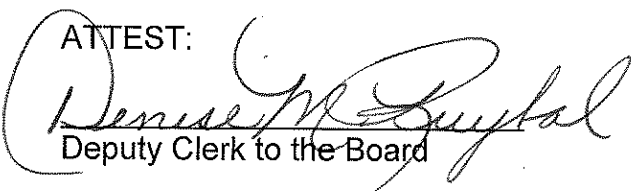
Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for the Larimer County GID #1991-1 Arapahoe Pines totals as follows:

- a. Total amount to be expended during the 2018:
 - Involving Real Property 0
- b. Total maximum payment liability over the entire terms of all agreements:
 - Involving Real Property 0

ADOPTED THIS 20th day of December, 2017.

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

ATTEST:


Deputy Clerk to the Board



Larimer County GID #1 Imperial Estates
RESOLUTION TO ADOPT 2018 BUDGET AND SET LEVIES

A Resolution Adopting A Budget And Setting Mill Levies For Larimer County GID #1 Imperial Estates, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2018, And Ending On The Last Day Of December, 2018.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 6, 2017, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

WHEREAS, whatever increases may have been 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 \$7,946,825 for the district for the taxable year 2017;

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

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

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Larimer County GID #1 Imperial Estates	41,090	400	0	41,490

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

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

Section 4. That for the purpose of meeting all general operating expenses of Larimer County GID #1 Imperial Estates during the 2018 budget year, there is hereby levied a mill levy of 0.000 mills upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2017.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2018 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 2017.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the Larimer County GID #1 Imperial Estates during the 2018 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 2017.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County GID #1 Imperial Estates during the 2018 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2017.

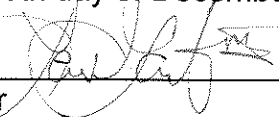
Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to the Larimer County GID #1 Imperial Estates District during the 2018 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2017.

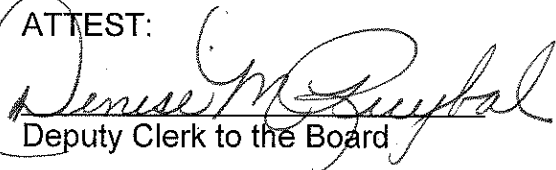
Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:
a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except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

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

- a. Total amount to be expended during the 2018:
 Involving Real Property 0
- b. Total maximum payment liability over the entire terms of all agreements:
 Involving Real Property 0

ADOPTED THIS 20th day of December, 2017.

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

ATTEST:

Deputy Clerk to the Board



Larimer County GID #2 Pinewood Springs
RESOLUTION TO ADOPT 2018 BUDGET AND SET LEVIES

A Resolution Adopting A Budget And Setting Mill Levies For Larimer County GID #2 Pinewood Springs, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2018, And Ending On The Last Day Of December, 2018.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 6, 2017, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

WHEREAS, whatever increases may have been 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 \$9,339,804 for the district for the taxable year 2017;

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

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

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Larimer County GID #2 Pinewood Springs	15,825	107,563	91,888	31,500

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

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

Section 4. That for the purpose of meeting all general operating expenses of Larimer County GID #2 Pinewood Springs during the 2018 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 2017.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2018 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 2017.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the Larimer County GID #2 Pinewood Springs during the 2018 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 2017.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County GID #2 Pinewood Springs during the 2018 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2017.


Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to the Larimer County GID #2 Pinewood Springs District during the 2018 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2017.

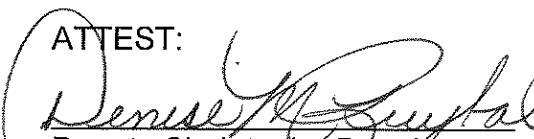
Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:
a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except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

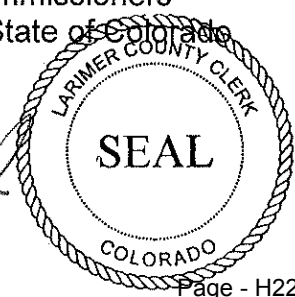
Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for the Larimer County GID #2 Pinewood Springs totals as follows:

- a. Total amount to be expended during the 2018:
 Involving Real Property 0
- b. Total maximum payment liability over the entire terms of all agreements:
 Involving Real Property 0

ADOPTED THIS 20th day of December, 2017.

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

ATTEST:

Deputy Clerk to the Board



**Larimer County GID #4 Carriage Hills
RESOLUTION TO ADOPT 2018 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting Mill Levies For Larimer County GID #4 Carriage Hills, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2018, And Ending On The Last Day Of December, 2018.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 6, 2017, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

WHEREAS, whatever increases may have been 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 \$14,969,123 for the district for the taxable year 2017;

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

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

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Larimer County GID #4 Carriage Hills	75,659	168,046	150,579	93,126

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

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

Section 4. That for the purpose of meeting all **general operating expenses** of Larimer County GID #4 Carriage Hills during the 2018 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 2017.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2018 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 2017.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the Larimer County GID #4 Carriage Hills during the 2018 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 2017.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County GID #4 Carriage Hills during the 2018 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2017.

Section 8. That for the purpose of meeting all **refunds/abateements** applicable to the Larimer County GID #4 Carriage Hills District during the 2018 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2017.

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

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

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

- a. Total amount to be expended during the 2018:
 - Involving Real Property 0
- b. Total maximum payment liability over the entire terms of all agreements:
 - Involving Real Property 0

ADOPTED THIS 20th day of December, 2017.

By: *[Signature]*
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

[Signature]
Deputy Clerk to the Board



**Larimer County GID #8 Namaqua Hills
RESOLUTION TO ADOPT 2018 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting Mill Levies For Larimer County GID #8 Namaqua Hills, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2018, And Ending On The Last Day Of December, 2018.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 6, 2017, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

WHEREAS, whatever increases may have been 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 \$4,448,521 for the district for the taxable year 2017;

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

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

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Larimer County GID #8 Namaqua Hills	531,082	44,648	23,260	552,470

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

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

Section 4. That for the purpose of meeting all **general operating expenses** of Larimer County GID #8 Namaqua Hills during the 2018 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 2017.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2018 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 2017.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the Larimer County GID #8 Namaqua Hills during the 2018 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 2017.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County GID #8 Namaqua Hills during the 2018 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2017.

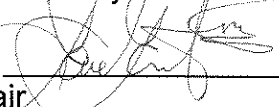
Section 8. That for the purpose of meeting all **refunds/abateements** applicable to the Larimer County GID #8 Namaqua Hills District during the 2018 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2017.


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

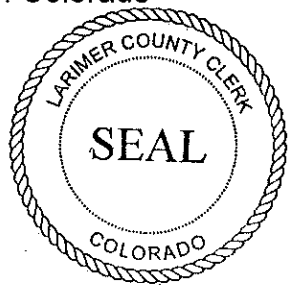
Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for the Larimer County GID #8 Namaqua Hills totals as follows:

- a. Total amount to be expended during the 2018:
 Involving Real Property 0
- b. Total maximum payment liability over the entire terms of all agreements:
 Involving Real Property 0

ADOPTED THIS 20th day of December, 2017.

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

ATTEST:

Deputy Clerk to the Board



Larimer County Gid #10 Homestead Estates
RESOLUTION TO ADOPT 2018 BUDGET AND SET LEVIES

A Resolution Adopting A Budget And Setting Mill Levies For Larimer County Gid #10 Homestead Estates, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2018, And Ending On The Last Day Of December, 2018.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 6, 2017, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

WHEREAS, whatever increases may have been 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 \$1,245,023 for the district for the taxable year 2017;

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

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

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Larimer County Gid #10 Homestead Estates	15,724	579	9	16,294

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the Larimer County Gid #10 Homestead Estates for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners, and made a part of the public records of the Larimer County Gid #10 Homestead Estates, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of Larimer County Gid #10 Homestead Estates during the 2018 budget year, there is hereby levied a mill levy of 0.365 mills upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2017.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2018 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 2017.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the Larimer County Gid #10 Homestead Estates during the 2018 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 2017.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County Gid #10 Homestead Estates during the 2018 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2017.

Section 8. That for the purpose of meeting all **refunds/abateements** applicable to the Larimer County Gid #10 Homestead Estates District during the 2018 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2017.

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

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

- a. Total amount to be expended during the 2018:
 Involving Real Property 0
- b. Total maximum payment liability over the entire terms of all agreements:
 Involving Real Property 0

ADOPTED THIS 20th day of December, 2017.

By: *[Signature]*
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:
[Signature]
Deputy Clerk to the Board



**Larimer County GID #11 Meadowdale Hills
RESOLUTION TO ADOPT 2018 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting Mill Levies For Larimer County GID #11 Meadowdale Hills, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2018, And Ending On The Last Day Of December, 2018.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 6, 2017, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

WHEREAS, whatever increases may have been 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 \$4,541,760 for the district for the taxable year 2017;

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

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

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Larimer County GID #11 Meadowdale Hills	113	28,190	23,909	4,394

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the Larimer County GID #11 Meadowdale Hills for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners, and made a part of the public records of the Larimer County GID #11 Meadowdale Hills, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of Larimer County GID #11 Meadowdale Hills during the 2018 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 2017.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2018 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 2017.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the Larimer County GID #11 Meadowdale Hills during the 2018 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 2017.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County GID #11 Meadowdale Hills during the 2018 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2017.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to the Larimer County GID #11 Meadowdale Hills District during the 2018 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2017.


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

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

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for the Larimer County GID #11 Meadowdale Hills totals as follows:

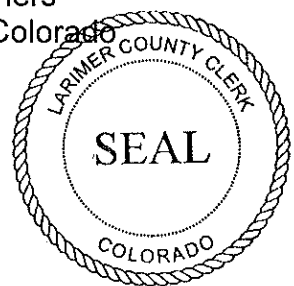
- a. Total amount to be expended during the 2018:
 - Involving Real Property 0
- b. Total maximum payment liability over the entire terms of all agreements:
 - Involving Real Property 0

ADOPTED THIS 20th day of December, 2017.

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

ATTEST:

Deputy Clerk to the Board



**Larimer County GID #12 Club Estates
RESOLUTION TO ADOPT 2018 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting Mill Levies For Larimer County GID #12 Club Estates, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2018, And Ending On The Last Day Of December, 2018.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 6, 2017, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$1,320,130 for the district for the taxable year 2017;

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

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

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Larimer County GID #12 Club Estates	149,860	19,156	2,330	166,686

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the Larimer County GID #12 Club Estates for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners, and made a part of the public records of the Larimer County GID #12 Club Estates, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of Larimer County GID #12 Club Estates during the 2018 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 2017.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2018 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 2017.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the Larimer County GID #12 Club Estates during the 2018 budget year, there is hereby levied a **temporary mill levy reduction** (CRS 39-5-121 (SB 93-255)) of **-12.500 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2017.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County GID #12 Club Estates during the 2018 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2017.

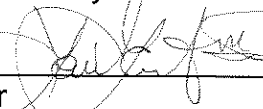
Section 8. That for the purpose of meeting all **refunds/abateements** applicable to the Larimer County GID #12 Club Estates District during the 2018 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2017.

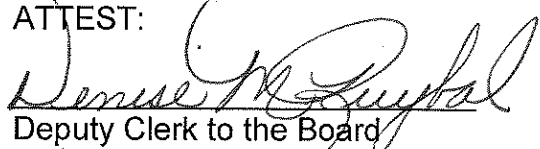
Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:
a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except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

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for the Larimer County GID #12 Club Estates totals as follows:

- a. Total amount to be expended during the 2018:
 Involving Real Property 0
- b. Total maximum payment liability over the entire terms of all agreements:
 Involving Real Property 0

ADOPTED THIS 20th day of December, 2017.

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

ATTEST:

Deputy Clerk to the Board



**Larimer County GID #13A Red Feather
RESOLUTION TO ADOPT 2018 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting Mill Levies For Larimer County GID #13A Red Feather, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2018, And Ending On The Last Day Of December, 2018.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 6, 2017, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

WHEREAS, whatever increases may have been 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 \$2,348,643 for the district for the taxable year 2017;

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

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

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Larimer County GID #13A Red Feather	33,173	29,677	18,673	44,177

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the Larimer County GID #13A Red Feather for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners, and made a part of the public records of the Larimer County GID #13A Red Feather, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of Larimer County GID #13A Red Feather during the 2018 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 2017.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2018 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 2017.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the Larimer County GID #13A Red Feather during the 2018 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 2017.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County GID #13A Red Feather during the 2018 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2017.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to the Larimer County GID #13A Red Feather District during the 2018 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2017.


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

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

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for the Larimer County GID #13A Red Feather totals as follows:

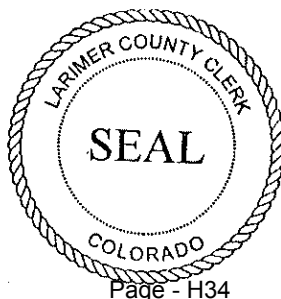
- a. Total amount to be expended during the 2018:
 - Involving Real Property 0
- b. Total maximum payment liability over the entire terms of all agreements:
 - Involving Real Property 0

ADOPTED THIS 20th day of December, 2017.

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

ATTEST:


Deputy Clerk to the Board



Larimer County GID # 14 Little Valley Road
RESOLUTION TO ADOPT 2018 BUDGET AND SET LEVIES

A Resolution Adopting A Budget And Setting Mill Levies For Larimer County GID # 14 Little Valley Road, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2018, And Ending On The Last Day Of December, 2018.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 6, 2017, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

WHEREAS, whatever increases may have been 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 \$6,024,094 for the district for the taxable year 2017;

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

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

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Larimer County GID # 14 Little Valley Road	3,827	99,374	89,425	13,776

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the Larimer County GID # 14 Little Valley Road for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners, and made a part of the public records of the Larimer County GID # 14 Little Valley Road, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of Larimer County GID # 14 Little Valley Road during the 2018 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 2017.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2018 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 2017.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the Larimer County GID # 14 Little Valley Road during the 2018 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 2017.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County GID # 14 Little Valley Road during the 2018 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2017.

Section 8. That for the purpose of meeting all **refunds/abateements** applicable to the Larimer County GID # 14 Little Valley Road District during the 2018 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2017.

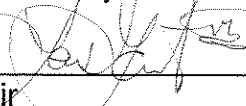
Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:

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

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for the Larimer County GID # 14 Little Valley Road totals as follows:

- a. Total amount to be expended during the 2018:
 - Involving Real Property 0
- b. Total maximum payment liability over the entire terms of all agreements:
 - Involving Real Property 0

ADOPTED THIS 20th day of December, 2017.

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

ATTEST:

Deputy Clerk to the Board



Larimer County GID #16 Kitchell Subdivision
RESOLUTION TO ADOPT 2018 BUDGET AND SET LEVIES

A Resolution Adopting A Budget And Setting Mill Levies For Larimer County GID #16 Kitchell Subdivision, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2018, And Ending On The Last Day Of December, 2018.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 6, 2017, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

WHEREAS, whatever increases may have been 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 \$681,026 for the district for the taxable year 2017;

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

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

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Larimer County GID #16 Kitchell Subdivision	22,356	7,206	2,458	27,104

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the Larimer County GID #16 Kitchell Subdivision for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners, and made a part of the public records of the Larimer County GID #16 Kitchell Subdivision, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of Larimer County GID #16 Kitchell Subdivision during the 2018 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 2017.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2018 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 2017.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the Larimer County GID #16 Kitchell Subdivision during the 2018 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 2017.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County GID #16 Kitchell Subdivision during the 2018 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2017.

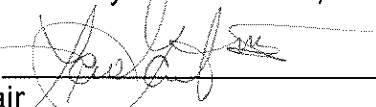
Section 8. That for the purpose of meeting all **refunds/abatements** applicable to the Larimer County GID #16 Kitchell Subdivision District during the 2018 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2017.


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

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for the Larimer County GID #16 Kitchell Subdivision totals as follows:

- a. Total amount to be expended during the 2018:
 Involving Real Property 0
- b. Total maximum payment liability over the entire terms of all agreements:
 Involving Real Property 0

ADOPTED THIS 20th day of December, 2017.

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

ATTEST:

Deputy Clerk to the Board



**Lairmer County GID #17 Country Meadows
RESOLUTION TO ADOPT 2018 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting Mill Levies For Lairmer County GID #17 Country Meadows, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2018, And Ending On The Last Day Of December, 2018.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 6, 2017, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

WHEREAS, whatever increases may have been 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 \$3,335,015 for the district for the taxable year 2017;

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

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

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Lairmer County GID #17 Country Meadows	264,666	34,581	3,034	296,213

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the Lairmer County GID #17 Country Meadows for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners, and made a part of the public records of the Lairmer County GID #17 Country Meadows, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of Lairmer County GID #17 Country Meadows during the 2018 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 2017.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2018 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 2017.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the Lairmer County GID #17 Country Meadows during the 2018 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 2017.

Section 7. That for the purpose of meeting all **debt service expenses** of Lairmer County GID #17 Country Meadows during the 2018 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2017.

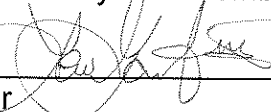
Section 8. That for the purpose of meeting all **refunds/abateements** applicable to the Lairmer County GID #17 Country Meadows District during the 2018 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2017.

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

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for the Lairmer County GID #17 Country Meadows totals as follows:

- a. Total amount to be expended during the 2018:
 Involving Real Property 0
- b. Total maximum payment liability over the entire terms of all agreements:
 Involving Real Property 0

ADOPTED THIS 20th day of December, 2017.

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

ATTEST:

Deputy Clerk to the Board



**Larimer County GID #18 Venner Ranch
RESOLUTION TO ADOPT 2018 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting Mill Levies For Larimer County GID #18 Venner Ranch, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2018, And Ending On The Last Day Of December, 2018.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 6, 2017, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

WHEREAS, whatever increases may have been 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 \$1,840,871 for the district for the taxable year 2017;

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

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

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Larimer County GID #18 Venner Ranch	68,386	24,486	30,597	62,275

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the Larimer County GID #18 Venner Ranch for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners, and made a part of the public records of the Larimer County GID #18 Venner Ranch, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of Larimer County GID #18 Venner Ranch during the 2018 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 2017.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2018 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 2017.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the Larimer County GID #18 Venner Ranch during the 2018 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 2017.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County GID #18 Venner Ranch during the 2018 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2017.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to the Larimer County GID #18 Venner Ranch District during the 2018 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2017.

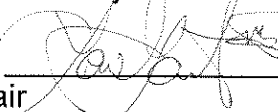
Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:


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

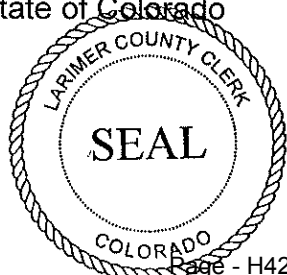
Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for the Larimer County GID #18 Venner Ranch totals as follows:

- a. Total amount to be expended during the 2018:
 - Involving Real Property 0
- b. Total maximum payment liability over the entire terms of all agreements:
 - Involving Real Property 0

ADOPTED THIS 20th day of December, 2017.

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

ATTEST:

Deputy Clerk to the Board



12202017R014

**Larimer County PID #19 Highland Hills
RESOLUTION TO ADOPT 2018 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting Mill Levies For Larimer County PID #19 Highland Hills, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2018, And Ending On The Last Day Of December, 2018.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 6, 2017, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

WHEREAS, whatever increases may have been 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 \$6,232,201 for the district for the taxable year 2017;

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

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

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Larimer County PID #19 Highland Hills	396,143	84,715	20,355	460,503

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the Larimer County PID #19 Highland Hills for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners, and made a part of the public records of the Larimer County PID #19 Highland Hills, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of Larimer County PID #19 Highland Hills during the 2018 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 2017.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2018 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 2017.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the Larimer County PID #19 Highland Hills during the 2018 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 2017.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County PID #19 Highland Hills during the 2018 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2017.

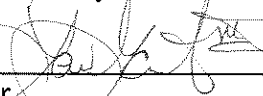
Section 8. That for the purpose of meeting all **refunds/abateements** applicable to the Larimer County PID #19 Highland Hills District during the 2018 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2017.


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

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for the Larimer County PID #19 Highland Hills totals as follows:

- a. Total amount to be expended during the 2018:
 Involving Real Property 0
- b. Total maximum payment liability over the entire terms of all agreements:
 Involving Real Property 0

ADOPTED THIS 20th day of December, 2017.

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

ATTEST:

Deputy Clerk to the Board



Larimer County PID #20 Ptarmigan
RESOLUTION TO ADOPT 2018 BUDGET AND SET LEVIES

A Resolution Adopting A Budget And Setting Mill Levies For Larimer County PID #20 Ptarmigan, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2018, And Ending On The Last Day Of December, 2018.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 6, 2017, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

WHEREAS, whatever increases may have been 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 \$13,994,041 for the district for the taxable year 2017;

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

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

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Larimer County PID #20 Ptarmigan	1,122,272	154,349	59,556	1,217,065

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the Larimer County PID #20 Ptarmigan for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners, and made a part of the public records of the Larimer County PID #20 Ptarmigan, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of Larimer County PID #20 Ptarmigan during the 2018 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 2017.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2018 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 2017.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the Larimer County PID #20 Ptarmigan during the 2018 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 2017.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County PID #20 Ptarmigan during the 2018 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2017.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to the Larimer County PID #20 Ptarmigan District during the 2018 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2017.

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

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for the Larimer County PID #20 Ptarmigan totals as follows:

- a. Total amount to be expended during the 2018:
 Involving Real Property 0
- b. Total maximum payment liability over the entire terms of all agreements:
 Involving Real Property 0

ADOPTED THIS 20th day of December, 2017.

By: *[Signature]*
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:
[Signature]
Deputy Clerk to the Board



**Larimer County PID #21 Solar Ridge
RESOLUTION TO ADOPT 2018 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting Mill Levies For Larimer County PID #21 Solar Ridge, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2018, And Ending On The Last Day Of December, 2018.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 6, 2017, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

WHEREAS, whatever increases may have been 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 \$2,588,410 for the district for the taxable year 2017;

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

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

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Larimer County PID #21 Solar Ridge	304,960	34,089	5,685	333,364

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the Larimer County PID #21 Solar Ridge for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners, and made a part of the public records of the Larimer County PID #21 Solar Ridge, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of Larimer County PID #21 Solar Ridge during the 2018 budget year, there is hereby levied a mill levy of 11.783 mills upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2017.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2018 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 2017.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the Larimer County PID #21 Solar Ridge during the 2018 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 2017.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County PID #21 Solar Ridge during the 2018 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2017.

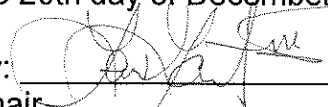
Section 8. That for the purpose of meeting all **refunds/abateements** applicable to the Larimer County PID #21 Solar Ridge District during the 2018 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2017.

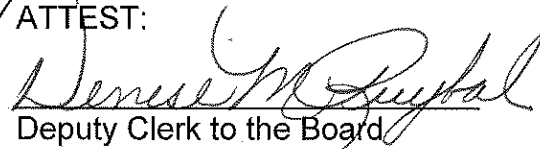
Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:
a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except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

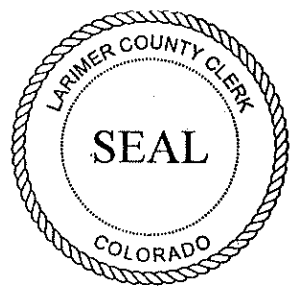
Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for the Larimer County PID #21 Solar Ridge totals as follows:

- a. Total amount to be expended during the 2018:
 Involving Real Property 0
- b. Total maximum payment liability over the entire terms of all agreements:
 Involving Real Property 0

ADOPTED THIS 20th day of December, 2017.

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

ATTEST:

Deputy Clerk to the Board



**Larimer County PID #22 Saddleback
RESOLUTION TO ADOPT 2018 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting Mill Levies For Larimer County PID #22 Saddleback, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2018, And Ending On The Last Day Of December, 2018.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 6, 2017, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

WHEREAS, whatever increases may have been 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 \$937,043 for the district for the taxable year 2017;

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

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

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Larimer County PID #22 Saddleback	60,517	12,829	2,813	70,533

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the Larimer County PID #22 Saddleback for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners, and made a part of the public records of the Larimer County PID #22 Saddleback, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of Larimer County PID #22 Saddleback during the 2018 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 2017.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2018 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 2017.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the Larimer County PID #22 Saddleback during the 2018 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 2017.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County PID #22 Saddleback during the 2018 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2017.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to the Larimer County PID #22 Saddleback District during the 2018 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2017.

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


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

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for the Larimer County PID #22 Saddleback totals as follows:

- a. Total amount to be expended during the 2018:
 - Involving Real Property 0
- b. Total maximum payment liability over the entire terms of all agreements:
 - Involving Real Property 0

ADOPTED THIS 20th day of December, 2017.

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

ATTEST:

Deputy Clerk to the Board



**Larimer County PID #23 Eagle Rock Ranches
RESOLUTION TO ADOPT 2018 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting Mill Levies For Larimer County PID #23 Eagle Rock Ranches, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2018, And Ending On The Last Day Of December, 2018.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 6, 2017, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

WHEREAS, whatever increases may have been 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 \$772,125 for the district for the taxable year 2017;

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

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

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Larimer County PID #23 Eagle Rock Ranches	6,211	10,019	10,648	5,582

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the Larimer County PID #23 Eagle Rock Ranches for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners, and made a part of the public records of the Larimer County PID #23 Eagle Rock Ranches, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of Larimer County PID #23 Eagle Rock Ranches during the 2018 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 2017.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2018 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 2017.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the Larimer County PID #23 Eagle Rock Ranches during the 2018 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 2017.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County PID #23 Eagle Rock Ranches during the 2018 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2017.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to the Larimer County PID #23 Eagle Rock Ranches District during the 2018 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2017.


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

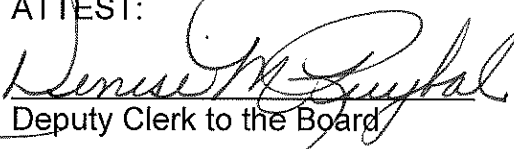
- a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.
- b. Proprietary funds shall be budgeted on a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

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for the Larimer County PID #23 Eagle Rock Ranches totals as follows:

- a. Total amount to be expended during the 2018:
 - Involving Real Property 0
- b. Total maximum payment liability over the entire terms of all agreements:
 - Involving Real Property 0

ADOPTED THIS 20th day of December, 2017.

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

ATTEST:

Deputy Clerk to the Board



**Larimer County PID #24 Westridge
RESOLUTION TO ADOPT 2018 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting Mill Levies For Larimer County PID #24 Westridge, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2018, And Ending On The Last Day Of December, 2018.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 6, 2017, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

WHEREAS, whatever increases may have been 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 \$3,000,858 for the district for the taxable year 2017;

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

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

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Larimer County PID #24 Westridge	235,190	32,448	9,566	258,072

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the Larimer County PID #24 Westridge for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners, and made a part of the public records of the Larimer County PID #24 Westridge, Colorado.

Section 4. That for the purpose of meeting all **general operating expenses** of Larimer County PID #24 Westridge during the 2018 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 2017.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2018 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 2017.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the Larimer County PID #24 Westridge during the 2018 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 2017.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County PID #24 Westridge during the 2018 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2017.

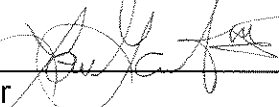
Section 8. That for the purpose of meeting all **refunds/abateements** applicable to the Larimer County PID #24 Westridge District during the 2018 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2017.


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

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for the Larimer County PID #24 Westridge totals as follows:

- a. Total amount to be expended during the 2018:
 Involving Real Property 0
- b. Total maximum payment liability over the entire terms of all agreements:
 Involving Real Property 0

ADOPTED THIS 20th day of December, 2017.

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

ATTEST:

Deputy Clerk to the Board



**Larimer County PID # 25 Estes Park Estates
RESOLUTION TO ADOPT 2018 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting Mill Levies For Larimer County PID # 25 Estes Park Estates, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2018, And Ending On The Last Day Of December, 2018.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 6, 2017, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

WHEREAS, whatever increases may have been 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 \$1,379,108 for the district for the taxable year 2017;

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

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

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Larimer County PID # 25 Estes Park Estates	644	15,080	13,020	2,704

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the Larimer County PID # 25 Estes Park Estates for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners, and made a part of the public records of the Larimer County PID # 25 Estes Park Estates, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of Larimer County PID # 25 Estes Park Estates during the 2018 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 2017.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2018 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 2017.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the Larimer County PID # 25 Estes Park Estates during the 2018 budget year, there is hereby levied a **temporary mill levy reduction** (CRS 39-5-121 (SB 93-255)) of **-9.485 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2017.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County PID # 25 Estes Park Estates during the 2018 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2017.


Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to the Larimer County PID # 25 Estes Park Estates District during the 2018 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2017.

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

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for the Larimer County PID # 25 Estes Park Estates totals as follows:

- a. Total amount to be expended during the 2018:
 Involving Real Property 0
- b. Total maximum payment liability over the entire terms of all agreements:
 Involving Real Property 0

ADOPTED THIS 20th day of December, 2017.

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

ATTEST:

Deputy Clerk to the Board



**Larimer County PID # 26 Eagle Ranch Estates
RESOLUTION TO ADOPT 2018 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting Mill Levies For Larimer County PID # 26 Eagle Ranch Estates, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2018, And Ending On The Last Day Of December, 2018.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 6, 2017, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

WHEREAS, whatever increases may have been 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 \$8,732,404 for the district for the taxable year 2017;

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

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

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Larimer County PID # 26 Eagle Ranch Estates	583,517	100,855	31,778	652,594

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the Larimer County PID # 26 Eagle Ranch Estates for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners, and made a part of the public records of the Larimer County PID # 26 Eagle Ranch Estates, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of Larimer County PID # 26 Eagle Ranch Estates during the 2018 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 2017.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2018 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 2017.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the Larimer County PID # 26 Eagle Ranch Estates during the 2018 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 2017.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County PID # 26 Eagle Ranch Estates during the 2018 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2017.

Section 8. That for the purpose of meeting all **refunds/abateements** applicable to the Larimer County PID # 26 Eagle Ranch Estates District during the 2018 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2017.

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

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for the Larimer County PID # 26 Eagle Ranch Estates totals as follows:

- a. Total amount to be expended during the 2018:
 Involving Real Property 0
- b. Total maximum payment liability over the entire terms of all agreements:
 Involving Real Property 0

ADOPTED THIS 20th day of December, 2017.

By: *[Signature]*
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:
[Signature]
Deputy Clerk to the Board



**Larimer County PID #27 Crown Point
RESOLUTION TO ADOPT 2018 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting Mill Levies For Larimer County PID #27 Crown Point, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2018, And Ending On The Last Day Of December, 2018.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 6, 2017, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

WHEREAS, whatever increases may have been 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 \$640,910 for the district for the taxable year 2017;

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

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

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Larimer County PID #27 Crown Point	29,053	3,775	1,244	31,584

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the Larimer County PID #27 Crown Point for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners, and made a part of the public records of the Larimer County PID #27 Crown Point, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of Larimer County PID #27 Crown Point during the 2018 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 2017.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2018 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 2017.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the Larimer County PID #27 Crown Point during the 2018 budget year, there is hereby levied a **temporary mill levy reduction** (CRS 39-5-121 (SB 93-255)) of **-51.851 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2017.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County PID #27 Crown Point during the 2018 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2017.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to the Larimer County PID #27 Crown Point District during the 2018 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2017.


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


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

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for the Larimer County PID #27 Crown Point totals as follows:

- a. Total amount to be expended during the 2018:
 - Involving Real Property 0
- b. Total maximum payment liability over the entire terms of all agreements:
 - Involving Real Property 0

ADOPTED THIS 20th day of December, 2017.

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

ATTEST:

Deputy Clerk to the Board



**Larimer County PID #28 Trotwood
RESOLUTION TO ADOPT 2018 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting Mill Levies For Larimer County PID #28 Trotwood, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2018, And Ending On The Last Day Of December, 2018.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 6, 2017, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

WHEREAS, whatever increases may have been 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 \$1,016,326 for the district for the taxable year 2017;

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

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

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Larimer County PID #28 Trotwood	11,069	10,750	2,200	19,619

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the Larimer County PID #28 Trotwood for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners, and made a part of the public records of the Larimer County PID #28 Trotwood, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of Larimer County PID #28 Trotwood during the 2018 budget year, there is hereby levied a mill levy of 19.679 mills upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2017.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2018 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 2017.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the Larimer County PID #28 Trotwood during the 2018 budget year, there is hereby levied a **temporary mill levy reduction** (CRS 39-5-121 (SB 93-255)) of **-9.839 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2017.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County PID #28 Trotwood during the 2018 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2017.

Section 8. That for the purpose of meeting all **refunds/abateements** applicable to the Larimer County PID #28 Trotwood District during the 2018 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2017.

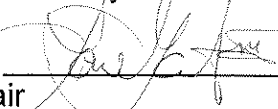
Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:


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

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for the Larimer County PID #28 Trotwood totals as follows:

- a. Total amount to be expended during the 2018:
 - Involving Real Property 0
- b. Total maximum payment liability over the entire terms of all agreements:
 - Involving Real Property 0

ADOPTED THIS 20th day of December, 2017.

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

ATTEST:

Deputy Clerk to the Board



**Larimer County PID #29 Vine Drive
RESOLUTION TO ADOPT 2018 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting Mill Levies For Larimer County PID #29 Vine Drive, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2018, And Ending On The Last Day Of December, 2018.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 6, 2017, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

WHEREAS, whatever increases may have been 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 \$785,262 for the district for the taxable year 2017;

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

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

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Larimer County PID #29 Vine Drive	8,251	13,050	12,190	9,111

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the Larimer County PID #29 Vine Drive for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners, and made a part of the public records of the Larimer County PID #29 Vine Drive, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of Larimer County PID #29 Vine Drive during the 2018 budget year, there is hereby levied a mill levy of 15.282 mills upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2017.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2018 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 2017.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the Larimer County PID #29 Vine Drive during the 2018 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 2017.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County PID #29 Vine Drive during the 2018 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2017.


Section 8. That for the purpose of meeting all **refunds/abateements** applicable to the Larimer County PID #29 Vine Drive District during the 2018 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2017.

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

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

- a. Total amount to be expended during the 2018:
 Involving Real Property 0
- b. Total maximum payment liability over the entire terms of all agreements:
 Involving Real Property 0

ADOPTED THIS 20th day of December, 2017.

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

ATTEST:

Deputy Clerk to the Board



**Larimer County PID #30 Poudre Overlook
RESOLUTION TO ADOPT 2018 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting Mill Levies For Larimer County PID #30 Poudre Overlook, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2018, And Ending On The Last Day Of December, 2018.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 6, 2017, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

WHEREAS, whatever increases may have been 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 \$3,200,107 for the district for the taxable year 2017;

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

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

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Larimer County PID #30 Poudre Overlook	170,829	30,693	14,940	186,582

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the Larimer County PID #30 Poudre Overlook for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners, and made a part of the public records of the Larimer County PID #30 Poudre Overlook, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of Larimer County PID #30 Poudre Overlook during the 2018 budget year, there is hereby levied a mill levy of **12.500 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2017.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2018 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 2017.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the Larimer County PID #30 Poudre Overlook during the 2018 budget year, there is hereby levied a **temporary mill levy reduction** (CRS 39-5-121 (SB 93-255)) of **-4.062 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2017.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County PID #30 Poudre Overlook during the 2018 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2017.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to the Larimer County PID #30 Poudre Overlook District during the 2018 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2017.


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

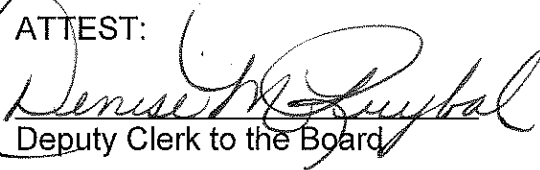
- a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.
- b. Proprietary funds shall be budgeted on a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

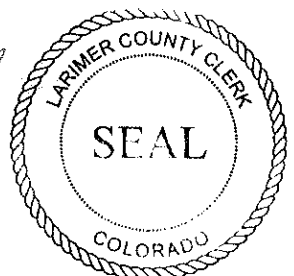
Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for the Larimer County PID #30 Poudre Overlook totals as follows:

- a. Total amount to be expended during the 2018:
 - Involving Real Property 0
- b. Total maximum payment liability over the entire terms of all agreements:
 - Involving Real Property 0

ADOPTED THIS 20th day of December, 2017.

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

ATTEST: 
Deputy Clerk to the Board



**Larimer County PID #31 Foothills Shadow
RESOLUTION TO ADOPT 2018 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting Mill Levies For Larimer County PID #31 Foothills Shadow, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2018, And Ending On The Last Day Of December, 2018.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 6, 2017, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

WHEREAS, whatever increases may have been 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 \$649,892 for the district for the taxable year 2017;

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

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

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Larimer County PID #31 Foothills Shadow	66,657	11,866	3,234	75,289

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the Larimer County PID #31 Foothills Shadow for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners, and made a part of the public records of the Larimer County PID #31 Foothills Shadow, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of Larimer County PID #31 Foothills Shadow during the 2018 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 2017.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2018 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 2017.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the Larimer County PID #31 Foothills Shadow during the 2018 budget year, there is hereby levied a **temporary mill levy reduction** (CRS 39-5-121 (SB 93-255)) of **-106.775 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2017.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County PID #31 Foothills Shadow during the 2018 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2017.

Section 8. That for the purpose of meeting all **refunds/abateements** applicable to the Larimer County PID #31 Foothills Shadow District during the 2018 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2017.


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


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

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for the Larimer County PID #31 Foothills Shadow totals as follows:

- a. Total amount to be expended during the 2018:
 - Involving Real Property 0
- b. Total maximum payment liability over the entire terms of all agreements:
 - Involving Real Property 0

ADOPTED THIS 20th day of December, 2017.

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

ATTEST:

Deputy Clerk to the Board



**Larimer County PID #32 Charles Heights
RESOLUTION TO ADOPT 2018 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting Mill Levies For Larimer County PID #32 Charles Heights, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2018, And Ending On The Last Day Of December, 2018.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 6, 2017, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

WHEREAS, whatever increases may have been 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 \$1,702,846 for the district for the taxable year 2017;

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

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

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Larimer County PID #32 Charles Heights	4,018	16,429	14,667	5,780

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the Larimer County PID #32 Charles Heights for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners, and made a part of the public records of the Larimer County PID #32 Charles Heights, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of Larimer County PID #32 Charles Heights during the 2018 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 2017.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2018 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 2017.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the Larimer County PID #32 Charles Heights during the 2018 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 2017.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County PID #32 Charles Heights during the 2018 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2017.

Section 8. That for the purpose of meeting all **refunds/abateements** applicable to the Larimer County PID #32 Charles Heights District during the 2018 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2017.

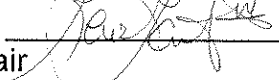
Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:


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

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for the Larimer County PID #32 Charles Heights totals as follows:

- a. Total amount to be expended during the 2018:
 - Involving Real Property 0
- b. Total maximum payment liability over the entire terms of all agreements:
 - Involving Real Property 0

ADOPTED THIS 20th day of December, 2017.

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

ATTEST:

Deputy Clerk to the Board



**Larimer County PID #33 Prairie Trails
RESOLUTION TO ADOPT 2018 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting Mill Levies For Larimer County PID #33 Prairie Trails, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2018, And Ending On The Last Day Of December, 2018.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 6, 2017, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

WHEREAS, whatever increases may have been 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 \$2,404,361 for the district for the taxable year 2017;

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

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

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Larimer County PID #33 Prairie Trails	132,965	40,927	13,586	160,306

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the Larimer County PID #33 Prairie Trails for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners, and made a part of the public records of the Larimer County PID #33 Prairie Trails, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of Larimer County PID #33 Prairie Trails during the 2018 budget year, there is hereby levied a mill levy of 15.364 mills upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2017.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2018 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 2017.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the Larimer County PID #33 Prairie Trails during the 2018 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 2017.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County PID #33 Prairie Trails during the 2018 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2017.

Section 8. That for the purpose of meeting all **refunds/abateements** applicable to the Larimer County PID #33 Prairie Trails District during the 2018 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2017.

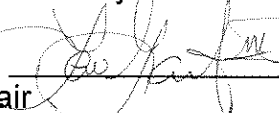
Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:


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

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for the Larimer County PID #33 Prairie Trails totals as follows:

- a. Total amount to be expended during the 2018:
 - Involving Real Property 0
- b. Total maximum payment liability over the entire terms of all agreements:
 - Involving Real Property 0

ADOPTED THIS 20th day of December, 2017.

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

ATTEST:

Deputy Clerk to the Board



**Larimer County PID #34 Mountain Range Shadows
RESOLUTION TO ADOPT 2018 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting Mill Levies For Larimer County PID #34 Mountain Range Shadows, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2018, And Ending On The Last Day Of December, 2018.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 6, 2017, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

WHEREAS, whatever increases may have been 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 \$3,426,261 for the district for the taxable year 2017;

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

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

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Larimer County PID #34 Mountain Range Shadows	118,823	67,591	47,318	139,096

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the Larimer County PID #34 Mountain Range Shadows for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners, and made a part of the public records of the Larimer County PID #34 Mountain Range Shadows, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of Larimer County PID #34 Mountain Range Shadows during the 2018 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 2017.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2018 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 2017.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the Larimer County PID #34 Mountain Range Shadows during the 2018 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 2017.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County PID #34 Mountain Range Shadows during the 2018 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2017.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to the Larimer County PID #34 Mountain Range Shadows District during the 2018 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2017.

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

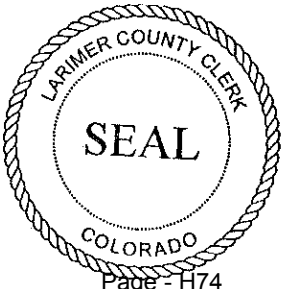
Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for the Larimer County PID #34 Mountain Range Shadows totals as follows:

- a. Total amount to be expended during the 2018:
 Involving Real Property 0
- b. Total maximum payment liability over the entire terms of all agreements:
 Involving Real Property 0

ADOPTED THIS 20th day of December, 2017.

By: *[Signature]*
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:
[Signature]
Deputy Clerk to the Board



**Larimer County PID #35 Bruns
RESOLUTION TO ADOPT 2018 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting Mill Levies For Larimer County PID #35 Bruns, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2018, And Ending On The Last Day Of December, 2018.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 6, 2017, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

WHEREAS, whatever increases may have been 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 \$967,760 for the district for the taxable year 2017;

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

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

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Larimer County PID #35 Bruns	67,608	6,250	15,850	58,008

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the Larimer County PID #35 Bruns for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners, and made a part of the public records of the Larimer County PID #35 Bruns, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of Larimer County PID #35 Bruns during the 2018 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 2017.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2018 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 2017.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the Larimer County PID #35 Bruns during the 2018 budget year, there is hereby levied a **temporary mill levy reduction** (CRS 39-5-121 (SB 93-255)) of **-99.055 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2017.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County PID #35 Bruns during the 2018 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2017.

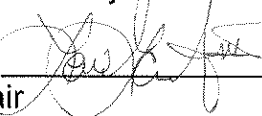
Section 8. That for the purpose of meeting all **refunds/abatements** applicable to the Larimer County PID #35 Bruns District during the 2018 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2017.

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

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for the Larimer County PID #35 Bruns totals as follows:

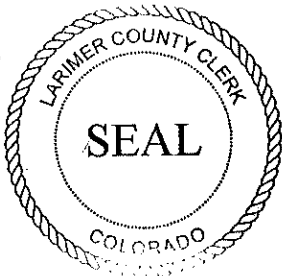
- a. Total amount to be expended during the 2018:
 Involving Real Property 0
- b. Total maximum payment liability over the entire terms of all agreements:
 Involving Real Property 0

ADOPTED THIS 20th day of December, 2017.

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

ATTEST:


Deputy Clerk to the Board



**Larimer County PID #36 Bonnell West
RESOLUTION TO ADOPT 2018 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting Mill Levies For Larimer County PID #36 Bonnell West, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2018, And Ending On The Last Day Of December, 2018.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 6, 2017, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

WHEREAS, whatever increases may have been 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 \$5,019,456 for the district for the taxable year 2017;

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

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

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Larimer County PID #36 Bonnell West	368,682	65,894	9,619	424,957

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the Larimer County PID #36 Bonnell West for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners, and made a part of the public records of the Larimer County PID #36 Bonnell West, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of Larimer County PID #36 Bonnell West during the 2018 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 2017.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2018 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 2017.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the Larimer County PID #36 Bonnell West during the 2018 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 2017.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County PID #36 Bonnell West during the 2018 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2017.

Section 8. That for the purpose of meeting all **refunds/abateements** applicable to the Larimer County PID #36 Bonnell West District during the 2018 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2017.

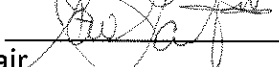
Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:

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

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for the Larimer County PID #36 Bonnell West totals as follows:

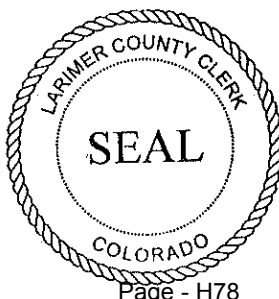
- a. Total amount to be expended during the 2018:
 - Involving Real Property 0
- b. Total maximum payment liability over the entire terms of all agreements:
 - Involving Real Property 0

ADOPTED THIS 20th day of December, 2017.

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

ATTEST:


Deputy Clerk to the Board



Larimer County PID #37 Terry Cove
RESOLUTION TO ADOPT 2018 BUDGET AND SET LEVIES

A Resolution Adopting A Budget And Setting Mill Levies For Larimer County PID #37 Terry Cove, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2018, And Ending On The Last Day Of December, 2018.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 6, 2017, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

WHEREAS, whatever increases may have been 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 \$960,081 for the district for the taxable year 2017;

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

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

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Larimer County PID #37 Terry Cove	55,170	9,814	3,603	61,381

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the Larimer County PID #37 Terry Cove for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners, and made a part of the public records of the Larimer County PID #37 Terry Cove, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of Larimer County PID #37 Terry Cove during the 2018 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 2017.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2018 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 2017.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the Larimer County PID #37 Terry Cove during the 2018 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 2017.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County PID #37 Terry Cove during the 2018 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2017.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to the Larimer County PID #37 Terry Cove District during the 2018 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2017.

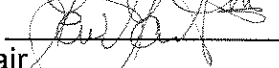
Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:

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

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for the Larimer County PID #37 Terry Cove totals as follows:

- a. Total amount to be expended during the 2018:
 - Involving Real Property 0
- b. Total maximum payment liability over the entire terms of all agreements:
 - Involving Real Property 0

ADOPTED THIS 20th day of December, 2017.

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

ATTEST:


Deputy Clerk to the Board



**Larimer County PID #38 Centro Business Park
RESOLUTION TO ADOPT 2018 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting Mill Levies For Larimer County PID #38 Centro Business Park, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2018, And Ending On The Last Day Of December, 2018.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 6, 2017, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$12,334,023 for the district for the taxable year 2017;

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

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

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Larimer County PID #38 Centro Business Park	201,511	41,027	14,643	227,895

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the Larimer County PID #38 Centro Business Park for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners, and made a part of the public records of the Larimer County PID #38 Centro Business Park, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of Larimer County PID #38 Centro Business Park during the 2018 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 2017.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2018 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 2017.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the Larimer County PID #38 Centro Business Park during the 2018 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 2017.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County PID #38 Centro Business Park during the 2018 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2017.

Section 8. That for the purpose of meeting all **refunds/abateements** applicable to the Larimer County PID #38 Centro Business Park District during the 2018 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2017.

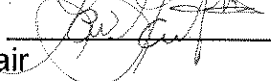
Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:

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

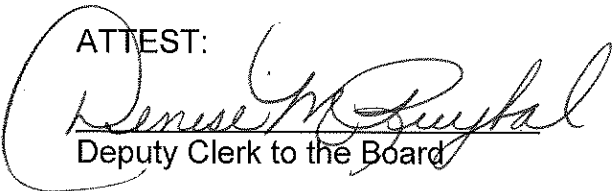
Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for the Larimer County PID #38 Centro Business Park totals as follows:

- a. Total amount to be expended during the 2018:
 - Involving Real Property 0
- b. Total maximum payment liability over the entire terms of all agreements:
 - Involving Real Property 0

ADOPTED THIS 20th day of December, 2017.

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

ATTEST:


Deputy Clerk to the Board



Larimer County PID #38 Centro Business Park #2
RESOLUTION TO ADOPT 2018 BUDGET AND SET LEVIES

A Resolution Adopting A Budget And Setting Mill Levies For Larimer County PID #38 Centro Business Park, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2018, And Ending On The Last Day Of December, 2018.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 6, 2017, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$12,334,023 for the district for the taxable year 2017;

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

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

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Larimer County PID #38 Centro Business Park	0	0	0	0

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the Larimer County PID #38 Centro Business Park for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners, and made a part of the public records of the Larimer County PID #38 Centro Business Park, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of Larimer County PID #38 Centro Business Park during the 2018 budget year, there is hereby levied a mill levy of 0.000 mills upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2017.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2018 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 2017.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the Larimer County PID #38 Centro Business Park during the 2018 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 2017.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County PID #38 Centro Business Park during the 2018 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2017.

Section 8. That for the purpose of meeting all **refunds/abateements** applicable to the Larimer County PID #38 Centro Business Park District during the 2018 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2017.


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

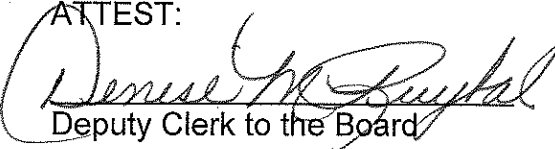
- a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.
- b. Proprietary funds shall be budgeted on a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

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for the Larimer County PID #38 Centro Business Park totals as follows:

- a. Total amount to be expended during the 2018:
 - Involving Real Property 0
- b. Total maximum payment liability over the entire terms of all agreements:
 - Involving Real Property 0

ADOPTED THIS 20th day of December, 2017.

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

ATTEST:

Deputy Clerk to the Board



**Larimer County PID #38 Centro Business Park(construction)
RESOLUTION TO ADOPT 2018 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting Mill Levies For Larimer County PID #38 Centro Business Park(construction), Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2018, And Ending On The Last Day Of December, 2018.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 6, 2017, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$12,334,023 for the district for the taxable year 2017;

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

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

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Larimer County PID #38 Centro Business Park(construction)	0	0	0	0

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the Larimer County PID #38 Centro Business Park(construction) for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners, and made a part of the public records of the Larimer County PID #38 Centro Business Park(construction), Colorado.

Section 4. That for the purpose of meeting all general operating expenses of Larimer County PID #38 Centro Business Park(construction) during the 2018 budget year, there is hereby levied a mill

levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2017.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2018 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 2017.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the Larimer County PID #38 Centro Business Park(construction) during the 2018 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 2017.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County PID #38 Centro Business Park(construction) during the 2018 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2017.


Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to the Larimer County PID #38 Centro Business Park(construction) District during the 2018 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2017.


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

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for the Larimer County PID #38 Centro Business Park(construction) totals as follows:

- a. Total amount to be expended during the 2018:
 Involving Real Property 0
- b. Total maximum payment liability over the entire terms of all agreements:
 Involving Real Property 0

ADOPTED THIS 20th day of December, 2017.

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

ATTEST:

Deputy Clerk to the Board



**Larimer County PID #40 Paragon Estates
RESOLUTION TO ADOPT 2018 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting Mill Levies For Larimer County PID #40 Paragon Estates, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2018, And Ending On The Last Day Of December, 2018.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 6, 2017, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

WHEREAS, whatever increases may have been 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 \$1,261,436 for the district for the taxable year 2017;

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

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

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Larimer County PID #40 Paragon Estates	123,750	32,243	8,031	147,962

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the Larimer County PID #40 Paragon Estates for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners, and made a part of the public records of the Larimer County PID #40 Paragon Estates, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of Larimer County PID #40 Paragon Estates during the 2018 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 2017.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2018 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 2017.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the Larimer County PID #40 Paragon Estates during the 2018 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 2017.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County PID #40 Paragon Estates during the 2018 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2017.

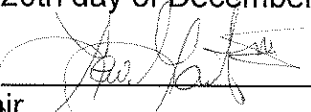
Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to the Larimer County PID #40 Paragon Estates District during the 2018 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2017.

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

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for the Larimer County PID #40 Paragon Estates totals as follows:

- a. Total amount to be expended during the 2018:
 Involving Real Property 0
- b. Total maximum payment liability over the entire terms of all agreements:
 Involving Real Property 0

ADOPTED THIS 20th day of December, 2017.

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

ATTEST:

Deputy Clerk to the Board



**Larimer County PID #41 The Bluffs
RESOLUTION TO ADOPT 2018 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting Mill Levies For Larimer County PID #41 The Bluffs, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2018, And Ending On The Last Day Of December, 2018.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 6, 2017, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$1,007,834 for the district for the taxable year 2017;

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

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

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Larimer County PID #41 The Bluffs	147,865	23,069	4,412	166,522

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the Larimer County PID #41 The Bluffs for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners, and made a part of the public records of the Larimer County PID #41 The Bluffs, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of Larimer County PID #41 The Bluffs during the 2018 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 2017.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2018 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 2017.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the Larimer County PID #41 The Bluffs during the 2018 budget year, there is hereby levied a **temporary mill levy reduction** (CRS 39-5-121 (SB 93-255)) of **-13.090 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2017.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County PID #41 The Bluffs during the 2018 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2017.

Section 8. That for the purpose of meeting all **refunds/abateements** applicable to the Larimer County PID #41 The Bluffs District during the 2018 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2017.


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

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

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for the Larimer County PID #41 The Bluffs totals as follows:

- a. Total amount to be expended during the 2018:
 - Involving Real Property 0
- b. Total maximum payment liability over the entire terms of all agreements:
 - Involving Real Property 0

ADOPTED THIS 20th day of December, 2017.

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

ATTEST:

Deputy Clerk to the Board



**Larimer County PID #42 Cottonwood Shores
RESOLUTION TO ADOPT 2018 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting Mill Levies For Larimer County PID #42 Cottonwood Shores, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2018, And Ending On The Last Day Of December, 2018.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 6, 2017, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

WHEREAS, whatever increases may have been 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 \$2,050,704 for the district for the taxable year 2017;

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

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

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Larimer County PID #42 Cottonwood Shores	225,074	34,350	8,100	251,324

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the Larimer County PID #42 Cottonwood Shores for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners, and made a part of the public records of the Larimer County PID #42 Cottonwood Shores, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of Larimer County PID #42 Cottonwood Shores during the 2018 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 2017.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2018 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 2017.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the Larimer County PID #42 Cottonwood Shores during the 2018 budget year, there is hereby levied a **temporary mill levy reduction** (CRS 39-5-121 (SB 93-255)) of **-5.778 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2017.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County PID #42 Cottonwood Shores during the 2018 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2017.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to the Larimer County PID #42 Cottonwood Shores District during the 2018 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2017.


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

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


Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for the Larimer County PID #42 Cottonwood Shores totals as follows:

- a. Total amount to be expended during the 2018:
 Involving Real Property 0
- b. Total maximum payment liability over the entire terms of all agreements:
 Involving Real Property 0

ADOPTED THIS 20th day of December, 2017.

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

ATTEST:


Deputy Clerk to the Board



**Larimer County PID #39 Rainbow Lakes
RESOLUTION TO ADOPT 2018 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting Mill Levies For Larimer County PID #39 Rainbow Lakes, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2018, And Ending On The Last Day Of December, 2018.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 6, 2017, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

WHEREAS, whatever increases may have been 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 \$3,334,922 for the district for the taxable year 2017;

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

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

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Larimer County PID #39 Rainbow Lakes	237,074	38,140	8,331	266,883

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the Larimer County PID #39 Rainbow Lakes for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners, and made a part of the public records of the Larimer County PID #39 Rainbow Lakes, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of Larimer County PID #39 Rainbow Lakes during the 2018 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 2017.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2018 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 2017.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the Larimer County PID #39 Rainbow Lakes during the 2018 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 2017.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County PID #39 Rainbow Lakes during the 2018 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2017.

Section 8. That for the purpose of meeting all **refunds/abateements** applicable to the Larimer County PID #39 Rainbow Lakes District during the 2018 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2017.

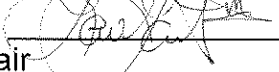
Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:

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

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for the Larimer County PID #39 Rainbow Lakes totals as follows:

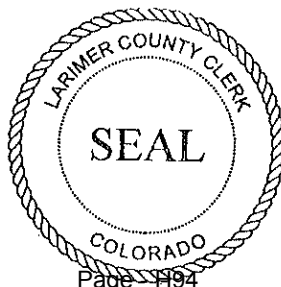
- a. Total amount to be expended during the 2018:
 Involving Real Property 0
- b. Total maximum payment liability over the entire terms of all agreements:
 Involving Real Property 0

ADOPTED THIS 20th day of December, 2017.

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

ATTEST:


Deputy Clerk to the Board



**Larimer County PID #43 Grayhawk Knolls
RESOLUTION TO ADOPT 2018 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting Mill Levies For Larimer County PID #43 Grayhawk Knolls, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2018, And Ending On The Last Day Of December, 2018.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 6, 2017, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

WHEREAS, whatever increases may have been 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 \$1,382,811 for the district for the taxable year 2017;

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

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

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Larimer County PID #43 Grayhawk Knolls	48,212	12,350	5,770	54,792

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the Larimer County PID #43 Grayhawk Knolls for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners, and made a part of the public records of the Larimer County PID #43 Grayhawk Knolls, Colorado.

Section 4. That for the purpose of meeting all **general operating expenses** of Larimer County PID #43 Grayhawk Knolls during the 2018 budget year, there is hereby levied a mill levy of **20.522 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2017.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2018 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 2017.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the Larimer County PID #43 Grayhawk Knolls during the 2018 budget year, there is hereby levied a **temporary mill levy reduction** (CRS 39-5-121 (SB 93-255)) of **-12.567 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2017.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County PID #43 Grayhawk Knolls during the 2018 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2017.

Section 8. That for the purpose of meeting all **refunds/abateements** applicable to the Larimer County PID #43 Grayhawk Knolls District during the 2018 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2017.

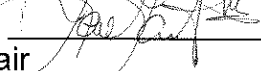
Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:

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

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for the Larimer County PID #43 Grayhawk Knolls totals as follows:

- a. Total amount to be expended during the 2018:
 Involving Real Property 0
- b. Total maximum payment liability over the entire terms of all agreements:
 Involving Real Property 0

ADOPTED THIS 20th day of December, 2017.

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

ATTEST:


Deputy Clerk to the Board



**Larimer County PID #44 Horseshoe View Estates South
RESOLUTION TO ADOPT 2018 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting Mill Levies For Larimer County PID #44 Horseshoe View Estates South, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2018, And Ending On The Last Day Of December, 2018.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 6, 2017, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

WHEREAS, whatever increases may have been 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 \$1,510,294 for the district for the taxable year 2017;

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

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

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Larimer County PID #44 Horseshoe View Estates South	476,672	124,709	8,914	592,467

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the Larimer County PID #44 Horseshoe View Estates South for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners, and made a part of the public records of the Larimer County PID #44 Horseshoe View Estates South, Colorado.

Section 4. That for the purpose of meeting all **general operating expenses** of Larimer County PID #44 Horseshoe View Estates South during the 2018 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 2017.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2018 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 2017.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the Larimer County PID #44 Horseshoe View Estates South during the 2018 budget year, there is hereby levied a **temporary mill levy reduction** (CRS 39-5-121 (SB 93-255)) of **-5.151 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2017.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County PID #44 Horseshoe View Estates South during the 2018 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2017.


Section 8. That for the purpose of meeting all **refunds/abateements** applicable to the Larimer County PID #44 Horseshoe View Estates South District during the 2018 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2017.

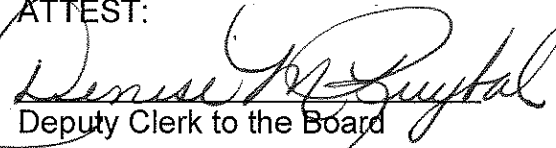
Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:
a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except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

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for the Larimer County PID #44 Horseshoe View Estates South totals as follows:

- a. Total amount to be expended during the 2018:
 Involving Real Property 0
- b. Total maximum payment liability over the entire terms of all agreements:
 Involving Real Property 0

ADOPTED THIS 20th day of December, 2017.

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

ATTEST:

Deputy Clerk to the Board



Larimer County PID #45 Willows
RESOLUTION TO ADOPT 2018 BUDGET AND SET LEVIES

A Resolution Adopting A Budget And Setting Mill Levies For Larimer County PID #45 Willows, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2018, And Ending On The Last Day Of December, 2018.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 6, 2017, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

WHEREAS, whatever increases may have been 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 \$948,976 for the district for the taxable year 2017;

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

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

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Larimer County PID #45 Willows	72,222	45,395	13,449	104,168

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the Larimer County PID #45 Willows for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners, and made a part of the public records of the Larimer County PID #45 Willows, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of Larimer County PID #45 Willows during the 2018 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 2017.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2018 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 2017.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the Larimer County PID #45 Willows during the 2018 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 2017.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County PID #45 Willows during the 2018 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2017.

Section 8. That for the purpose of meeting all **refunds/abateements** applicable to the Larimer County PID #45 Willows District during the 2018 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2017.


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

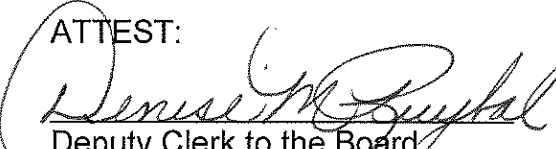
- a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.
- b. Proprietary funds shall be budgeted on a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

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for the Larimer County PID #45 Willows totals as follows:

- a. Total amount to be expended during the 2018:
 - Involving Real Property 0
- b. Total maximum payment liability over the entire terms of all agreements:
 - Involving Real Property 0

ADOPTED THIS 20th day of December, 2017.

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

ATTEST:

 Deputy Clerk to the Board



**Larimer County PID #46 Koral Heights
RESOLUTION TO ADOPT 2018 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting Mill Levies For Larimer County PID #46 Koral Heights, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2018, And Ending On The Last Day Of December, 2018.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 6, 2017, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

WHEREAS, whatever increases may have been 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 \$1,146,691 for the district for the taxable year 2017;

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

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

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Larimer County PID #46 Koral Heights	3,085	13,301	12,364	4,022

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the Larimer County PID #46 Koral Heights for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners, and made a part of the public records of the Larimer County PID #46 Koral Heights, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of Larimer County PID #46 Koral Heights during the 2018 budget year, there is hereby levied a mill levy of 10.759 mills upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2017.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2018 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 2017.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the Larimer County PID #46 Koral Heights during the 2018 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 2017.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County PID #46 Koral Heights during the 2018 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2017.

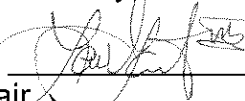
Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to the Larimer County PID #46 Koral Heights District during the 2018 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2017.


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

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for the Larimer County PID #46 Koral Heights totals as follows:

- a. Total amount to be expended during the 2018:
 Involving Real Property 0
- b. Total maximum payment liability over the entire terms of all agreements:
 Involving Real Property 0

ADOPTED THIS 20th day of December, 2017.

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

ATTEST:

Deputy Clerk to the Board



**Larimer County PID #47 Park Hill
RESOLUTION TO ADOPT 2018 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting Mill Levies For Larimer County PID #47 Park Hill, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2018, And Ending On The Last Day Of December, 2018.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 6, 2017, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

WHEREAS, whatever increases may have been 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 \$264,946 for the district for the taxable year 2017;

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

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

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Larimer County PID #47 Park Hill	3,779	4,811	4,561	4,029

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the Larimer County PID #47 Park Hill for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners, and made a part of the public records of the Larimer County PID #47 Park Hill, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of Larimer County PID #47 Park Hill during the 2018 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 2017.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2018 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 2017.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the Larimer County PID #47 Park Hill during the 2018 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 2017.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County PID #47 Park Hill during the 2018 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2017.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to the Larimer County PID #47 Park Hill District during the 2018 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2017.

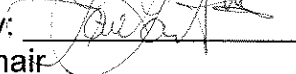
Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:

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

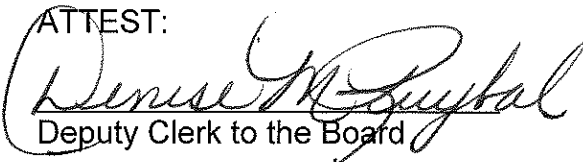
Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for the Larimer County PID #47 Park Hill totals as follows:

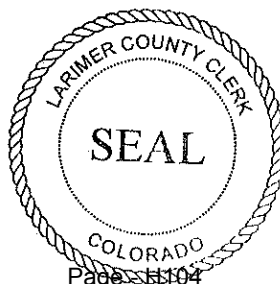
- a. Total amount to be expended during the 2018:
 Involving Real Property 0
- b. Total maximum payment liability over the entire terms of all agreements:
 Involving Real Property 0

ADOPTED THIS 20th day of December, 2017.

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

ATTEST:


Deputy Clerk to the Board



**Larimer County PID #48 Puebla Vista Estates
RESOLUTION TO ADOPT 2018 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting Mill Levies For Larimer County PID #48 Puebla Vista Estates, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2018, And Ending On The Last Day Of December, 2018.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 6, 2017, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

WHEREAS, whatever increases may have been 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 \$614,058 for the district for the taxable year 2017;

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

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

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Larimer County PID #48 Puebla Vista Estates	36,451	13,825	2,875	47,401

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the Larimer County PID #48 Puebla Vista Estates for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners, and made a part of the public records of the Larimer County PID #48 Puebla Vista Estates, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of Larimer County PID #48 Puebla Vista Estates during the 2018 budget year, there is hereby levied a mill levy of 99.340 mills upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2017.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2018 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 2017.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the Larimer County PID #48 Puebla Vista Estates during the 2018 budget year, there is hereby levied a **temporary mill levy reduction** (CRS 39-5-121 (SB 93-255)) of **-78.982 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2017.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County PID #48 Puebla Vista Estates during the 2018 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2017.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to the Larimer County PID #48 Puebla Vista Estates District during the 2018 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2017.


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

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

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for the Larimer County PID #48 Puebla Vista Estates totals as follows:

- a. Total amount to be expended during the 2018:
 - Involving Real Property 0
- b. Total maximum payment liability over the entire terms of all agreements:
 - Involving Real Property 0

ADOPTED THIS 20th day of December, 2017.

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

ATTEST:


Deputy Clerk to the Board



**Larimer County PID #49 Wagon Wheel
RESOLUTION TO ADOPT 2018 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting Mill Levies For Larimer County PID #49 Wagon Wheel, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2018, And Ending On The Last Day Of December, 2018.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 6, 2017, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

WHEREAS, whatever increases may have been 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 \$248,601 for the district for the taxable year 2017;

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

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

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Larimer County PID #49 Wagon Wheel	4,657	4,508	1,291	7,874

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the Larimer County PID #49 Wagon Wheel for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners, and made a part of the public records of the Larimer County PID #49 Wagon Wheel, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of Larimer County PID #49 Wagon Wheel during the 2018 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 2017.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2018 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 2017.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the Larimer County PID #49 Wagon Wheel during the 2018 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 2017.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County PID #49 Wagon Wheel during the 2018 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2017.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to the Larimer County PID #49 Wagon Wheel District during the 2018 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2017.

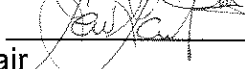
Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:

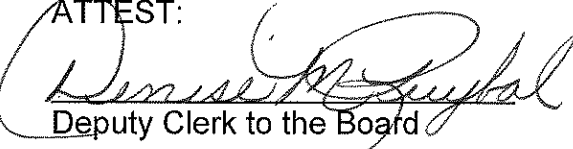
- a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.
- b. Proprietary funds shall be budgeted on a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

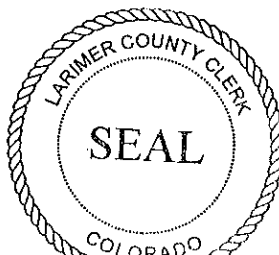
Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for the Larimer County PID #49 Wagon Wheel totals as follows:

- a. Total amount to be expended during the 2018:
 - Involving Real Property 0
- b. Total maximum payment liability over the entire terms of all agreements:
 - Involving Real Property 0

ADOPTED THIS 20th day of December, 2017.

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

ATTEST:

Deputy Clerk to the Board



**Larimer County PID #51 Clydesdale Estates
RESOLUTION TO ADOPT 2018 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting Mill Levies For Larimer County PID #51 Clydesdale Estates, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2018, And Ending On The Last Day Of December, 2018.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 6, 2017, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

WHEREAS, whatever increases may have been 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 \$2,135,115 for the district for the taxable year 2017;

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

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

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Larimer County PID #51 Clydesdale Estates	0	0	0	0

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the Larimer County PID #51 Clydesdale Estates for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners, and made a part of the public records of the Larimer County PID #51 Clydesdale Estates, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of Larimer County PID #51 Clydesdale Estates during the 2018 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 2017.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2018 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 2017.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the Larimer County PID #51 Clydesdale Estates during the 2018 budget year, there is hereby levied a **temporary mill levy reduction** (CRS 39-5-121 (SB 93-255)) of **-17.396 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2017.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County PID #51 Clydesdale Estates during the 2018 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2017.

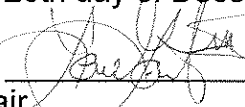
Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to the Larimer County PID #51 Clydesdale Estates District during the 2018 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2017.

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

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for the Larimer County PID #51 Clydesdale Estates totals as follows:

- a. Total amount to be expended during the 2018:
 Involving Real Property 0
- b. Total maximum payment liability over the entire terms of all agreements:
 Involving Real Property 0

ADOPTED THIS 20th day of December, 2017.

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

ATTEST:

Deputy Clerk to the Board



**Larimer County PID #52 Soldier Canyon Estates
RESOLUTION TO ADOPT 2018 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting Mill Levies For Larimer County PID #52 Soldier Canyon Estates, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2018, And Ending On The Last Day Of December, 2018.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 6, 2017, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

WHEREAS, whatever increases may have been 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 \$828,740 for the district for the taxable year 2017;

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

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

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Larimer County PID #52 Soldier Canyon Estates	5,294	9,240	9,626	4,908

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the Larimer County PID #52 Soldier Canyon Estates for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners, and made a part of the public records of the Larimer County PID #52 Soldier Canyon Estates, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of Larimer County PID #52 Soldier Canyon Estates during the 2018 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 2017.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2018 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 2017.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the Larimer County PID #52 Soldier Canyon Estates during the 2018 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 2017.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County PID #52 Soldier Canyon Estates during the 2018 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2017.


Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to the Larimer County PID #52 Soldier Canyon Estates District during the 2018 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2017.


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

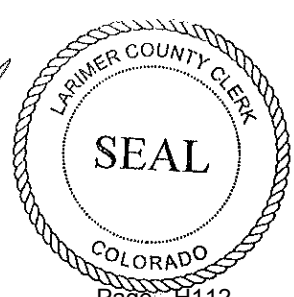
Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for the Larimer County PID #52 Soldier Canyon Estates totals as follows:

- a. Total amount to be expended during the 2018:
 Involving Real Property 0
- b. Total maximum payment liability over the entire terms of all agreements:
 Involving Real Property 0

ADOPTED THIS 20th day of December, 2017.

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

ATTEST:

Deputy Clerk to the Board



**Larimer County PID #53 Horseshoe View Estates North
RESOLUTION TO ADOPT 2018 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting Mill Levies For Larimer County PID #53 Horseshoe View Estates North, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2018, And Ending On The Last Day Of December, 2018.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 6, 2017, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

WHEREAS, whatever increases may have been 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 \$1,823,276 for the district for the taxable year 2017;

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

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

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Larimer County PID #53 Horseshoe View Estates North	155,729	69,994	24,514	201,209

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the Larimer County PID #53 Horseshoe View Estates North for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners, and made a part of the public records of the Larimer County PID #53 Horseshoe View Estates North, Colorado.

Section 4. That for the purpose of meeting all **general operating expenses** of Larimer County PID #53 Horseshoe View Estates North during the 2018 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 2017.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2018 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 2017.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the Larimer County PID #53 Horseshoe View Estates North during the 2018 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 2017.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County PID #53 Horseshoe View Estates North during the 2018 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2017.

Section 8. That for the purpose of meeting all **refunds/abateements** applicable to the Larimer County PID #53 Horseshoe View Estates North District during the 2018 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2017.

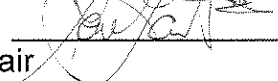
Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:

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


Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for the Larimer County PID #53 Horseshoe View Estates North totals as follows:

- a. Total amount to be expended during the 2018:
 Involving Real Property 0
- b. Total maximum payment liability over the entire terms of all agreements:
 Involving Real Property 0

ADOPTED THIS 20th day of December, 2017.

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

ATTEST:


Deputy Clerk to the Board



**Larimer County PID #54 Terry Shores
RESOLUTION TO ADOPT 2018 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting Mill Levies For Larimer County PID #54 Terry Shores, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2018, And Ending On The Last Day Of December, 2018.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 6, 2017, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

WHEREAS, whatever increases may have been 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 \$3,960,900 for the district for the taxable year 2017;

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

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

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Larimer County PID #54 Terry Shores	222,465	60,876	254,011	29,330

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the Larimer County PID #54 Terry Shores for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners, and made a part of the public records of the Larimer County PID #54 Terry Shores, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of Larimer County PID #54 Terry Shores during the 2018 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 2017.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2018 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 2017.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the Larimer County PID #54 Terry Shores during the 2018 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 2017.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County PID #54 Terry Shores during the 2018 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2017.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to the Larimer County PID #54 Terry Shores District during the 2018 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2017.

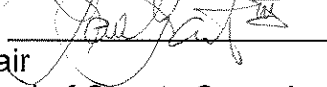
Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:

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

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for the Larimer County PID #54 Terry Shores totals as follows:

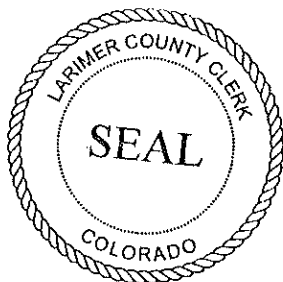
- a. Total amount to be expended during the 2018:
 - Involving Real Property 0
- b. Total maximum payment liability over the entire terms of all agreements:
 - Involving Real Property 0

ADOPTED THIS 20th day of December, 2017.

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

ATTEST:

Deputy Clerk to the Board



**Larimer County PID #55 Storm Mountain
RESOLUTION TO ADOPT 2018 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting Mill Levies For Larimer County PID #55 Storm Mountain, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2018, And Ending On The Last Day Of December, 2018.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 6, 2017, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

WHEREAS, whatever increases may have been 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 \$9,000,378 for the district for the taxable year 2017;

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

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

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Larimer County PID #55 Storm Mountain	28,461	198,892	182,700	44,653

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the Larimer County PID #55 Storm Mountain for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners, and made a part of the public records of the Larimer County PID #55 Storm Mountain, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of Larimer County PID #55 Storm Mountain during the 2018 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 2017.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2018 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 2017.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the Larimer County PID #55 Storm Mountain during the 2018 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 2017.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County PID #55 Storm Mountain during the 2018 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2017.

Section 8. That for the purpose of meeting all **refunds/abateements** applicable to the Larimer County PID #55 Storm Mountain District during the 2018 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2017.


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

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

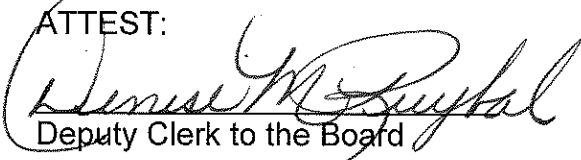
Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for the Larimer County PID #55 Storm Mountain totals as follows:

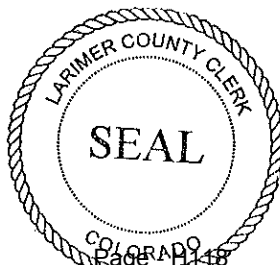
- a. Total amount to be expended during the 2018:
 - Involving Real Property 0
- b. Total maximum payment liability over the entire terms of all agreements:
 - Involving Real Property 0

ADOPTED THIS 20th day of December, 2017.

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

ATTEST:


Deputy Clerk to the Board



**Larimer County PID #56 Boyd's West
RESOLUTION TO ADOPT 2018 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting Mill Levies For Larimer County PID #56 Boyd's West, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2018, And Ending On The Last Day Of December, 2018.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 6, 2017, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

WHEREAS, whatever increases may have been 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 \$176,134 for the district for the taxable year 2017;

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

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

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Larimer County PID #56 Boyd's West	2,519	6,480	1,930	7,069

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the Larimer County PID #56 Boyd's West for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners, and made a part of the public records of the Larimer County PID #56 Boyd's West, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of Larimer County PID #56 Boyd's West during the 2018 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 2017.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2018 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 2017.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the Larimer County PID #56 Boyd's West during the 2018 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 2017.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County PID #56 Boyd's West during the 2018 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2017.

Section 8. That for the purpose of meeting all **refunds/abateements** applicable to the Larimer County PID #56 Boyd's West District during the 2018 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2017.

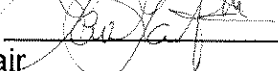
Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:

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

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for the Larimer County PID #56 Boyd's West totals as follows:

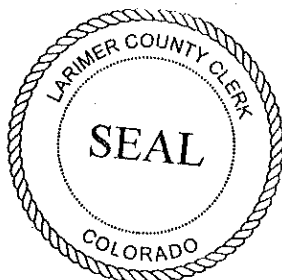
- a. Total amount to be expended during the 2018:
 Involving Real Property 0
- b. Total maximum payment liability over the entire terms of all agreements:
 Involving Real Property 0

ADOPTED THIS 20th day of December, 2017.

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

ATTEST:


Deputy Clerk to the Board



**Larimer County PID #57 Cobblestone Farms
RESOLUTION TO ADOPT 2018 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting Mill Levies For Larimer County PID #57 Cobblestone Farms, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2018, And Ending On The Last Day Of December, 2018.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 6, 2017, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

WHEREAS, whatever increases may have been 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 \$444,475 for the district for the taxable year 2017;

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

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

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Larimer County PID #57 Cobblestone Farms	7,297	12,258	9,295	10,260

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the Larimer County PID #57 Cobblestone Farms for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners, and made a part of the public records of the Larimer County PID #57 Cobblestone Farms, Colorado.

Section 4. That for the purpose of meeting all **general operating expenses** of Larimer County PID #57 Cobblestone Farms during the 2018 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 2017.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2018 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 2017.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the Larimer County PID #57 Cobblestone Farms during the 2018 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 2017.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County PID #57 Cobblestone Farms during the 2018 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2017.

Section 8. That for the purpose of meeting all **refunds/abateements** applicable to the Larimer County PID #57 Cobblestone Farms District during the 2018 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2017.

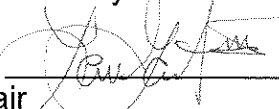
Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:

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

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for the Larimer County PID #57 Cobblestone Farms totals as follows:


- a. Total amount to be expended during the 2018:
 Involving Real Property 0
- b. Total maximum payment liability over the entire terms of all agreements:
 Involving Real Property 0

ADOPTED THIS 20th day of December, 2017.

By: 

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

ATTEST:



 Deputy Clerk to the Board



**Larimer County PID #58 Misty Creek
RESOLUTION TO ADOPT 2018 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting Mill Levies For Larimer County PID #58 Misty Creek, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2018, And Ending On The Last Day Of December, 2018.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 6, 2017, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

WHEREAS, whatever increases may have been 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 \$580,991 for the district for the taxable year 2017;

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

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

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Larimer County PID #58 Misty Creek	20,186	12,483	26,318	6,351

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the Larimer County PID #58 Misty Creek for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners, and made a part of the public records of the Larimer County PID #58 Misty Creek, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of Larimer County PID #58 Misty Creek during the 2018 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 2017.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2018 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 2017.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the Larimer County PID #58 Misty Creek during the 2018 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 2017.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County PID #58 Misty Creek during the 2018 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2017.

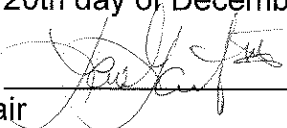
Section 8. That for the purpose of meeting all **refunds/abateements** applicable to the Larimer County PID #58 Misty Creek District during the 2018 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2017.


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

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for the Larimer County PID #58 Misty Creek totals as follows:

- a. Total amount to be expended during the 2018:
 Involving Real Property 0
- b. Total maximum payment liability over the entire terms of all agreements:
 Involving Real Property 0

ADOPTED THIS 20th day of December, 2017.

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

ATTEST:

Deputy Clerk to the Board



**Larimer County PID #59 Grasslands
RESOLUTION TO ADOPT 2018 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting Mill Levies For Larimer County PID #59 Grasslands, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2018, And Ending On The Last Day Of December, 2018.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 6, 2017, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

WHEREAS, whatever increases may have been 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 \$2,292,689 for the district for the taxable year 2017;

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

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

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Larimer County PID #59 Grasslands	2,951	84,368	84,056	3,263

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the Larimer County PID #59 Grasslands for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners, and made a part of the public records of the Larimer County PID #59 Grasslands, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of Larimer County PID #59 Grasslands during the 2018 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 2017.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2018 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 2017.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the Larimer County PID #59 Grasslands during the 2018 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 2017.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County PID #59 Grasslands during the 2018 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2017.

Section 8. That for the purpose of meeting all **refunds/abateements** applicable to the Larimer County PID #59 Grasslands District during the 2018 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2017.


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

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

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for the Larimer County PID #59 Grasslands totals as follows:

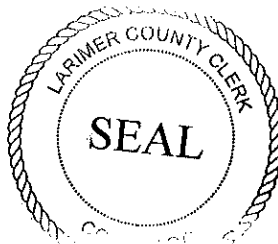
- a. Total amount to be expended during the 2018:
 Involving Real Property 0
- b. Total maximum payment liability over the entire terms of all agreements:
 Involving Real Property 0

ADOPTED THIS 20th day of December, 2017.

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

ATTEST:


Deputy Clerk to the Board



**Larimer County PID #62 Ridgewood Meadows
RESOLUTION TO ADOPT 2018 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting Mill Levies For Larimer County PID #62 Ridgewood Meadows, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2018, And Ending On The Last Day Of December, 2018.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 6, 2017, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

WHEREAS, whatever increases may have been 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 \$958,149 for the district for the taxable year 2017;

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

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

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Larimer County PID #62 Ridgewood Meadows	32,055	40,064	3,710	68,409

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the Larimer County PID #62 Ridgewood Meadows for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners, and made a part of the public records of the Larimer County PID #62 Ridgewood Meadows, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of Larimer County PID #62 Ridgewood Meadows during the 2018 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 2017.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2018 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 2017.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the Larimer County PID #62 Ridgewood Meadows during the 2018 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 2017.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County PID #62 Ridgewood Meadows during the 2018 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2017.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to the Larimer County PID #62 Ridgewood Meadows District during the 2018 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2017.


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

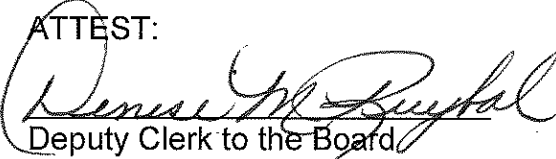
- a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.
- b. Proprietary funds shall be budgeted on a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

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for the Larimer County PID #62 Ridgewood Meadows totals as follows:

- | | |
|---|---|
| a. Total amount to be expended during the 2018: | |
| Involving Real Property | 0 |
| b. Total maximum payment liability over the entire terms of all agreements: | |
| Involving Real Property | 0 |

ADOPTED THIS 20th day of December, 2017.

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

ATTEST:

Deputy Clerk to the Board



**Larimer County PID #60 Smithfield #1
RESOLUTION TO ADOPT 2018 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting Mill Levies For Larimer County PID #60 Smithfield, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2018, And Ending On The Last Day Of December, 2018.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 6, 2017, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$17,057,926 for the district for the taxable year 2017;

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

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

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Larimer County PID #60 Smithfield	67,049	67,091	21,412	112,728

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the Larimer County PID #60 Smithfield for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners, and made a part of the public records of the Larimer County PID #60 Smithfield, Colorado.

Section 4. That for the purpose of meeting all **general operating expenses** of Larimer County PID #60 Smithfield during the 2018 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 2017.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2018 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 2017.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the Larimer County PID #60 Smithfield during the 2018 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 2017.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County PID #60 Smithfield during the 2018 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2017.

Section 8. That for the purpose of meeting all **refunds/abateements** applicable to the Larimer County PID #60 Smithfield District during the 2018 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2017.

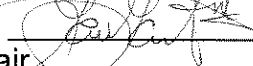
Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:


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

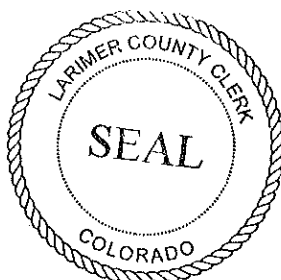
Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for the Larimer County PID #60 Smithfield totals as follows:

- | | |
|---|---|
| a. Total amount to be expended during the 2018: | |
| Involving Real Property | 0 |
| b. Total maximum payment liability over the entire terms of all agreements: | |
| Involving Real Property | 0 |

ADOPTED THIS 20th day of December, 2017.

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

ATTEST:

Deputy Clerk to the Board



**Larimer County PID #60 Smithfield #2
RESOLUTION TO ADOPT 2018 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting Mill Levies For Larimer County PID #60 Smithfield, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2018, And Ending On The Last Day Of December, 2018.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 6, 2017, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$17,057,926 for the district for the taxable year 2017;

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

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

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Larimer County PID #60 Smithfield	300,327	50	217,760	82,617

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the Larimer County PID #60 Smithfield for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners, and made a part of the public records of the Larimer County PID #60 Smithfield, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of Larimer County PID #60 Smithfield during the 2018 budget year, there is hereby levied a mill levy of 0.000 mills upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2017.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2018 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 2017.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the Larimer County PID #60 Smithfield during the 2018 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 2017.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County PID #60 Smithfield during the 2018 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2017.

Section 8. That for the purpose of meeting all **refunds/abateements** applicable to the Larimer County PID #60 Smithfield District during the 2018 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2017.


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

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

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for the Larimer County PID #60 Smithfield totals as follows:

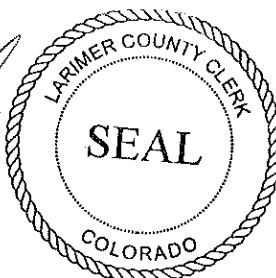
- | | |
|---|---|
| a. Total amount to be expended during the 2018: | |
| Involving Real Property | 0 |
| b. Total maximum payment liability over the entire terms of all agreements: | |
| Involving Real Property | 0 |

ADOPTED THIS 20th day of December, 2017.

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

ATTEST:


Deputy Clerk to the Board



**Larimer County PID #60 Smithfield #3
RESOLUTION TO ADOPT 2018 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting Mill Levies For Larimer County PID #60 Smithfield, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2018, And Ending On The Last Day Of December, 2018.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 6, 2017, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$17,057,926 for the district for the taxable year 2017;

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

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

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Larimer County PID #60 Smithfield	0	0	0	0

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the Larimer County PID #60 Smithfield for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners, and made a part of the public records of the Larimer County PID #60 Smithfield, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of Larimer County PID #60 Smithfield during the 2018 budget year, there is hereby levied a mill levy of 0.000 mills upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2017.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2018 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 2017.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the Larimer County PID #60 Smithfield during the 2018 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 2017.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County PID #60 Smithfield during the 2018 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2017.

Section 8. That for the purpose of meeting all **refunds/abateements** applicable to the Larimer County PID #60 Smithfield District during the 2018 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2017.


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

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


Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for the Larimer County PID #60 Smithfield totals as follows:

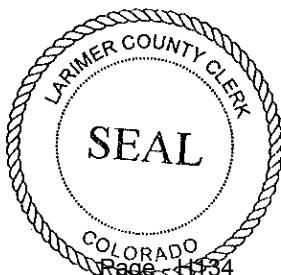
- a. Total amount to be expended during the 2018:
 - Involving Real Property 0
- b. Total maximum payment liability over the entire terms of all agreements:
 - Involving Real Property 0

ADOPTED THIS 20th day of December, 2017.

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

ATTEST:


Deputy Clerk to the Board



**Larimer County PID #61 Little Thompson
RESOLUTION TO ADOPT 2018 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting Mill Levies For Larimer County PID #61 Little Thompson, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2018, And Ending On The Last Day Of December, 2018.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 6, 2017, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

WHEREAS, whatever increases may have been 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 \$3,218,402 for the district for the taxable year 2017;

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

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

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Larimer County PID #61 Little Thompson	0	50,567	50,394	173

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the Larimer County PID #61 Little Thompson for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners, and made a part of the public records of the Larimer County PID #61 Little Thompson, Colorado.

Section 4. That for the purpose of meeting all **general operating expenses** of Larimer County PID #61 Little Thompson during the 2018 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 2017.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2018 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 2017.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the Larimer County PID #61 Little Thompson during the 2018 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 2017.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County PID #61 Little Thompson during the 2018 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2017.

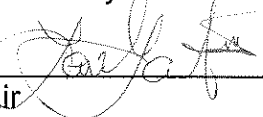
Section 8. That for the purpose of meeting all **refunds/abateements** applicable to the Larimer County PID #61 Little Thompson District during the 2018 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2017.

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

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for the Larimer County PID #61 Little Thompson totals as follows:

- a. Total amount to be expended during the 2018:
 Involving Real Property 0
- b. Total maximum payment liability over the entire terms of all agreements:
 Involving Real Property 0

ADOPTED THIS 20th day of December, 2017.

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

ATTEST:

Deputy Clerk to the Board



Public Trustee
RESOLUTION TO ADOPT 2018 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, 2018, And Ending On The Last Day Of December, 2018.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 6, 2017, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

WHEREAS, whatever increases may have been 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 2017;

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

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

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Larimer County Public Trustee	341,928	421,000	432,928	330,000

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

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

Section 4. That for the purpose of meeting all general operating expenses of Larimer County Public Trustee during the 2018 budget year, there is hereby levied a mill levy of 0.000 mills upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2017.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2018 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 2017.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the Larimer County Public Trustee during the 2018 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 2017.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County Public Trustee during the 2018 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2017.

Section 8. That for the purpose of meeting all **refunds/abateements** applicable to the Larimer County Public Trustee during the 2018 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2017.

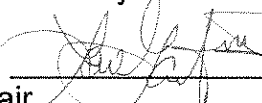
Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:


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

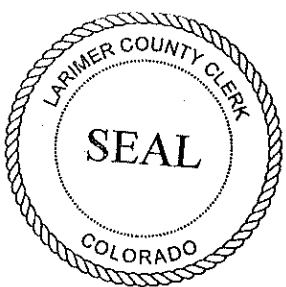
Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for the Larimer County Public Trustee totals as follows:

- a. Total amount to be expended during the 2018:
 - Involving Real Property 0
- b. Total maximum payment liability over the entire terms of all agreements:
 - Involving Real Property 0

ADOPTED THIS 20th day of December, 2017.

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

ATTEST:

Deputy Clerk to the Board



**Larimer County Pest Control District
RESOLUTION TO ADOPT 2018 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting Mill Levies For Larimer County Pest Control, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2018, And Ending On The Last Day Of December, 2018.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 6, 2017, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

WHEREAS, whatever increases may have been 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 \$4,374,349,811 for the district for the taxable year 2017;

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

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

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Larimer County Pest Control	753,511	976,781	904,554	825,738

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

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

Section 4. That for the purpose of meeting all **general operating expenses** of Larimer County Pest Control during the 2018 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 2017.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2018 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 2017.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the Larimer County Pest Control during the 2018 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 2017.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County Pest Control during the 2018 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2017.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to the Larimer County Pest Control during the 2018 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2017.

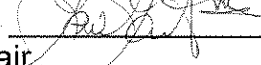
Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:

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

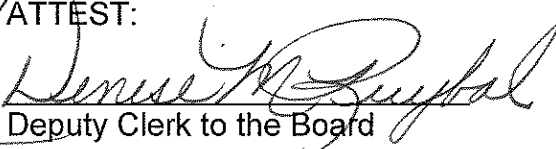
Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for the Larimer County Pest Control totals as follows:

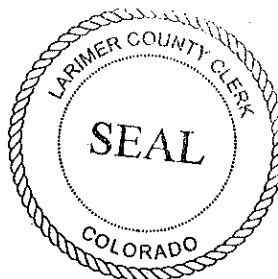
- a. Total amount to be expended during the 2018:
 Involving Real Property 0
- b. Total maximum payment liability over the entire terms of all agreements:
 Involving Real Property 0

ADOPTED THIS 20th day of December, 2017.

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

ATTEST:


Deputy Clerk to the Board



COUNTY OF LARIMER
RESOLUTION TO APPROPRIATE SUMS OF MONEY FOR 2018

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, 2018, AND ENDING ON THE LAST DAY OF DECEMBER, 2018.

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 2018 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 20th day of December, 2017.

By: 

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

ATTEST:

Deputy Clerk to the Board





Larimer County Budget Report

2018 Appropriation of Funds by Spending Agency

<u>Rollup Fund and Spending Agency</u>	<u>2018 Spending Agency Appropriation</u>
GEN General, Contingency and Natural Disaster Fund	
Assessor	4,322,366
Clerk and Recorder	9,926,680
Community Development	2,752,646
Coroner	1,396,951
County Manager	49,743,190
District Attorney	9,053,656
Financial Services	2,277,677
Health and Human Services	1,186,593
Public Works	6,623,284
Sheriff	54,181,229
Surveyor	20,880
Treasurer	1,559,940
General, Contingency and Natural Disaster Fund Memo Total:	\$143,045,095
CJS Criminal Justice Services Fund	
Criminal Justice	19,561,334
Criminal Justice Services Fund Memo Total:	\$19,561,334
BLD Building Inspection Fund	
Community Development	1,972,245
Building Inspection Fund Memo Total:	\$1,972,245
CVT Conservation Trust Fund	
Public Works	117,728
Conservation Trust Fund Memo Total:	\$117,728
WFC Workforce Center Fund	
Health and Human Services	7,333,883
Workforce Center Fund Memo Total:	\$7,333,883
RCH The Ranch Fund	
Public Works	12,477,208
The Ranch Fund Memo Total:	\$12,477,208
DVD Developmental Disabilities Fund	
County Manager	4,062,084
Developmental Disabilities Fund Memo Total:	\$4,062,084
HAE Health And Environment Fund	
Health and Human Services	11,531,752
Health And Environment Fund Memo Total:	\$11,531,752
OPL Open Lands Fund	

2018 Appropriation of Funds by Spending Agency

Rollup Fund and Spending Agency	2018 Spending Agency Appropriation
Public Works	9,724,721
	Open Lands Fund Memo Total: \$9,724,721
STX Sales Taxes Fund	
Financial Services	11,692,625
	Sales Taxes Fund Memo Total: \$11,692,625
PKS Parks Fund	
Public Works	5,675,294
	Parks Fund Memo Total: \$5,675,294
PST Pest Control District Fund	
Public Works	904,554
	Pest Control District Fund Memo Total: \$904,554
PBT Public Trustee Fund	
Public Trustee	432,928
	Public Trustee Fund Memo Total: \$432,928
RAB Road And Bridge Fund	
Public Works	82,567,249
	Road And Bridge Fund Memo Total: \$82,567,249
HUM Human Services Fund	
Health & Human Services	48,746,498
	Human Services Fund Memo Total: \$48,746,498
STW West Vine Stormwater Basin Fund	
Public Works	8,000
	West Vine Stormwater Basin Fund Memo Total: \$8,000
PID General & Public Improvement Districts	
Public Works	1,694,064
	General & Public Improvement Districts Memo Total: \$1,694,064
CBP Centro Business Park PID #38	
Public Works	14,643
	Centro Business Park PID #38 Rollup Memo Total: \$14,643
LAD Assessment Debt Service Fund	
Financial Services	357,580
	Assessment Debt Service Fund Memo Total: \$357,580
RBD Revenue Bond Debt Fund	
Financial Services	5,630,013
	Revenue Bond Debt Fund Memo Total: \$5,630,013
CAP Capital Expenditures Fund	
Facilities Management	29,530,080
	Capital Expenditures Fund Memo Total: \$29,530,080

2018 Appropriation of Funds by Spending Agency

Rollup Fund and Spending Agency

2017 Spending Agency Appropriation

RPL Replacement Fund and Technology Projects Fund

Coroner	26,735
County Manager	288,108
District Attorney	12,000
Health and Human Services	41,200
Public Works	69,855
Sheriff	325,757

Replacement Fund and Technology Projects Fund Memo Total: \$763,655

IDC Improvement District Construction Fund

Public Works	90,000
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Improvement District Construction Fund Memo Total: \$90,000

GSW Solid Waste Fund

Public Works	8,103,437
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Solid Waste Fund Memo Total: \$8,103,437

FIT Information Management Fund

Information Technology Management	18,818,499
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Information Management Fund Memo Total: \$18,818,499

FAC Facilities Management Fund

Facilities Management	20,688,184
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Facilities Management Fund Memo Total: \$20,688,184

FLT Fleet Services Fund

County Manager	8,536,466
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Fleet Services Fund Memo Total: \$8,536,466

EEB Self-Insured Employee Benefits Fund

County Manager	28,969,672
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Self-Insured Employee Benefits Fund Memo Total: \$28,969,672

UEI Self-Insured Unemployment Fund

County Manager	300,000
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Self-Insured Unemployment Fund Memo Total: \$300,000

RSK Self - Insured Risk Management

Financial Services	2,717,106
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Self-Insured Risk Management Memo Total: \$2,717,106

DRN Drainage And Street Improvement Fees Fund

Community Development	1,502
Public Works	66,000

Drainage And Street Improvement Fees Fund Memo Total: \$67,502

Report Total (Memo Only):

\$486,134,100

COUNTY OF LARIMER
RESOLUTION TO DESIGNATE ENDING 2018 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 2018, AND ENDING ON THE LAST DAY OF DECEMBER 2018.

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:

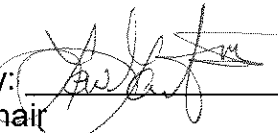
See Attached - Larimer County - Designations of 2018 Ending Fund Balances by Fund

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.

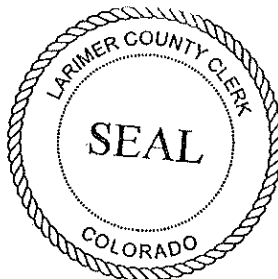
Section 4. That the designations hereby approved and adopted shall be signed by the Board of County Commissioners, and made a part of the public records of the County of Larimer, Colorado.

ADOPTED THIS 20th day of December, 2017.

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

ATTEST:

Deputy Clerk to the Board



Designations of 2018 Budgeted Ending Fund Balances by Fund

Fund Type/Fund Name	Reserved for Emergencies	Reserved for Debt and Loan Advances	Designated for Capital Outlay	Designated for Working Capital	Designated for Future Projects	Un- designated	TOTAL 2018 Ending Fund Balance
CAPITAL PROJECTS							
510 Larimer Humane Soc Cap	\$0	\$0	\$0	\$0	\$33,900	\$0	\$33,900
512 Capital Expenditures	\$0	\$6,070,218	\$0	\$0	\$0	\$0	\$6,070,218
522 Replacement	\$0	\$0	\$0	\$7,289,851	\$0	\$0	\$7,289,851
532 Impr Dist Construction-Admin	\$0	\$137,227	\$0	\$0	\$0	\$0	\$137,227
Subtotal - Capital Projects	\$0	\$6,207,445	\$0	\$7,323,751	\$0	\$0	\$13,531,196
DEBT SERVICE							
400 LCID-Surplus and Deficiency	\$0	\$0	\$0	\$0	\$879,360	\$0	\$879,360
433 LCID-Berthoud Estates	\$0	\$0	\$0	\$0	\$91,510	\$0	\$91,510
434 LCID-Fish Creek	\$0	\$0	\$0	\$0	\$16,796	\$0	\$16,796
435 LCID-Western Mini Ranches	\$0	\$0	\$0	\$0	\$144,418	\$0	\$144,418
440 LCID Wonderview	\$0	\$0	\$0	\$0	\$19,672	\$0	\$19,672
442 LCID-FC Industrial Park	\$0	\$0	\$0	\$0	\$0	\$0	\$0
443 LCID-Ferndale	\$0	\$0	\$0	\$0	\$0	\$0	\$0
444 LCID-Glacier View Meadows	\$0	\$0	\$0	\$0	\$38,242	\$0	\$38,242
446 LCID-Hidden View Estates	\$0	\$0	\$0	\$0	\$5,540	\$0	\$5,540
448 LCID-Linmar	\$0	\$0	\$0	\$0	\$0	\$0	\$0
452 LCID-Miravalle	\$0	\$0	\$0	\$0	\$0	\$0	\$0
453 LCID-Riverglen	\$0	\$0	\$0	\$0	\$1,342	\$0	\$1,342
482 The Ranch Debt Service	\$0	\$1,325,905	\$0	\$0	\$0	\$0	\$1,325,905
483 Open Space Debt Service	\$0	\$0	\$0	\$0	\$0	\$0	\$0
484 Larimer Humane Soc Debt	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal - Debt Service	\$0	\$1,325,905	\$0	\$1,196,880	\$0	\$0	\$2,522,785
ENTERPRISE							
552 Solid Waste	\$0	\$9,938,857	\$1,400,820	\$23,769,988	\$0	\$0	\$35,109,665
Subtotal - Enterprise	\$0	\$9,938,857	\$1,400,820	\$23,769,988	\$0	\$0	\$35,109,665

Fund Type/Fund Name	Reserved for Emergencies	Reserved for Debt and Loan Advances	Designated for Capital Outlay	Designated for Working Capital	Designated for Future Projects	Un-designated	TOTAL 2018 Ending Fund Balance
GENERAL FUND							
101 General	\$6,400,000	\$0	\$0	\$12,890,000	\$25,590,618	\$0	\$44,880,618
102 Contingent	\$0	\$0	\$0	\$0	\$0	\$0	\$0
105 Natural Disaster	\$0	\$0	\$0	\$0	\$1,718,946	\$3,535,315	\$5,254,261
Subtotal - General Fund	\$6,400,000	\$0	\$0	\$12,890,000	\$27,309,564	\$3,535,315	\$50,134,879
INTERNAL SERVICE							
608 Information Technology Div	\$0	\$0	\$2,226,671	\$155,006	\$9,005,195	\$0	\$11,386,872
610 Facilities Management	\$0	\$0	\$7,225,226	\$0	(\$2,939,144)	\$0	\$4,286,082
612 Fleet Services	\$0	\$0	\$11,064,265	\$600,000	\$244,017	\$0	\$11,908,282
645 Employee Benefits	\$0	\$0	\$0	\$0	\$6,865,746	\$0	\$6,865,746
672 Unemployment	\$0	\$0	\$0	\$0	\$1,219,255	\$0	\$1,219,255
682 Risk Management	\$0	\$0	\$0	\$518,324	\$9,738,914	\$0	\$10,257,238
Subtotal - Internal Service	\$0	\$0	\$20,516,162	\$1,273,330	\$24,133,983	\$0	\$45,923,475
SPECIAL REVENUE							
112 Criminal Justice Services	\$0	\$0	\$50,000	\$535,000	\$1,380,953	\$0	\$1,965,953
118 Building Inspection	\$0	\$0	\$130,910	\$2,002,245	\$863,552	\$0	\$2,996,707
122 Conservation Trust	\$0	\$0	\$0	\$0	\$2,437,356	\$0	\$2,437,356
142 Workforce Center	\$0	\$0	\$0	\$0	(\$102,969)	\$0	(\$102,969)
162 The Ranch	\$0	\$0	\$10,271,056	\$0	(\$22,957)	\$0	\$10,248,099
168 Developmental Disabilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0
182 Health and Environment	\$163,605	\$0	\$0	\$794,926	\$10,827	\$0	\$969,358
212 Open Lands-Acquisitions & Imp	\$0	\$0	\$0	\$1,238	\$1,175,342	\$0	\$1,176,580
213 Open Lands-Debt Service	\$0	\$0	\$0	\$0	\$0	\$0	\$0
214 Open Lands-Long-Term Mgmt	\$338,118	\$0	\$0	\$0	\$3,118,544	\$0	\$3,456,662
216 Open Lands-Comm Park Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0
217 Open Lands-Regl Park Fees	\$0	\$0	\$0	\$0	\$57,076	\$0	\$57,076
221 Sales Tax-Fairgrounds	\$0	\$0	\$0	\$0	\$360,000	\$0	\$360,000
222 Sales Tax-Open Space	\$0	\$0	\$0	\$0	\$0	\$0	\$0
223 Sales Tax-Courthouse Proj 97	\$0	\$0	\$0	\$0	\$0	\$0	\$0
224 Sales Tax-jail Expansion 97	\$0	\$0	\$0	\$0	\$2,795,698	\$0	\$2,795,698

Fund Type/Fund Name	Reserved for Emergencies	Reserved for Debt and Loan Advances	Designated for Capital Outlay	Designated for Working Capital	Designated for Future Projects	Un-designated	TOTAL 2018 Ending Fund Balance
225 Sales Tax-Larimer Humane Soc	\$0	\$0	\$0	\$0	\$2,241,093	\$0	\$2,241,093
226 Parks Operations	\$0	\$0	\$0	\$0	\$1,502,437	\$0	\$1,502,437
228 Parks Projects and Cost Pools	\$0	\$0	\$0	\$0	(\$406,595)	\$0	(\$406,595)
232 Payment in Lieu of Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0
242 Pest Control	\$87,501	\$0	\$0	\$26,952	\$711,285	\$0	\$825,738
246 Public Trustee	\$0	\$0	\$0	\$330,000	\$0	\$0	\$330,000
252 Road and Bridge	\$0	\$0	\$13,234,962	\$5,669,302	(\$10,251,247)	\$0	\$8,653,017
255 Transportation Expansion	\$0	\$0	\$0	\$1,599,158	\$5,062,481	\$0	\$6,661,639
262 Human Services	\$700,000	\$295,254	\$0	\$6,322,129	\$1,891,597	\$0	\$9,208,980
301 West Vine Stormwater Basin	\$0	\$0	\$0	\$0	\$428,469	\$0	\$428,469
310 PID52-Soldier Canyon Estates	\$0	\$0	\$0	\$0	\$4,908	\$0	\$4,908
311 PID53-Horseshoe View Est N	\$0	\$0	\$0	\$0	\$201,209	\$0	\$201,209
312 PID54-Terry Shores	\$0	\$0	\$0	\$0	\$29,330	\$0	\$29,330
313 PID56-Boyd's West	\$0	\$0	\$0	\$0	\$7,069	\$0	\$7,069
314 PID45-Willows	\$0	\$0	\$0	\$0	\$104,168	\$0	\$104,168
315 PID55-Storm Mountain	\$0	\$0	\$0	\$0	\$44,653	\$0	\$44,653
316 PID57-Cobblestone Farms	\$0	\$0	\$0	\$0	\$10,260	\$0	\$10,260
317 PID58-Misty Creek	\$0	\$0	\$0	\$0	\$6,351	\$0	\$6,351
318 PID59-Grasslands	\$0	\$0	\$0	\$0	\$3,263	\$0	\$3,263
319 PID62-Ridgewood Meadows	\$0	\$0	\$0	\$0	\$68,409	\$0	\$68,409
321 PID60-Smithfield Maintenance	\$0	\$0	\$0	\$0	\$112,728	\$0	\$112,728
322 PID60-Smithfield Debt	\$0	\$0	\$0	\$0	\$82,617	\$0	\$82,617
323 PID60-Smithfield Construction	\$0	\$0	\$0	\$0	\$0	\$0	\$0
324 PID 61 - Little Thompson	\$0	\$0	\$0	\$0	\$173	\$0	\$173
350 GID1-Imperial Estates	\$0	\$0	\$0	\$0	\$41,490	\$0	\$41,490
351 GID2-Pinewood Springs	\$0	\$0	\$0	\$0	\$31,500	\$0	\$31,500
352 GID4-Carriage Hills	\$0	\$0	\$0	\$0	\$93,126	\$0	\$93,126
353 GID8-Namaqua Hills	\$0	\$0	\$0	\$0	\$552,470	\$0	\$552,470
354 GID10-Homestead Estates	\$20	\$0	\$0	\$0	\$16,274	\$0	\$16,294
355 GID11-Meadowdale	\$0	\$0	\$0	\$0	\$4,394	\$0	\$4,394
356 GID13A-Red Feather	\$0	\$0	\$0	\$0	\$44,177	\$0	\$44,177
357 GID14-Little Valley Road	\$0	\$0	\$0	\$0	\$13,776	\$0	\$13,776

Fund Type/Fund Name	Reserved for Emergencies	Reserved for Debt and Loan Advances	Designated for Capital Outlay	Designated for Working Capital	Designated for Future Projects	Un-designated	TOTAL 2018 Ending Fund Balance
358 GID12-Club Estates	\$0	\$0	\$0	\$0	\$166,686	\$0	\$166,686
360 GID16-Kitchell Subdivision	\$0	\$0	\$0	\$0	\$27,104	\$0	\$27,104
361 GID17-Country Meadows	\$0	\$0	\$0	\$0	\$296,213	\$0	\$296,213
362 GID18-Venner Ranch	\$0	\$0	\$0	\$0	\$62,275	\$0	\$62,275
363 PID19-Highland Hills	\$0	\$0	\$0	\$0	\$460,503	\$0	\$460,503
364 PID20-Ptarmigan	\$0	\$0	\$0	\$0	\$1,217,065	\$0	\$1,217,065
365 PID21-Solar Ridge	\$0	\$0	\$0	\$0	\$333,364	\$0	\$333,364
366 PID22-Saddleback	\$0	\$0	\$0	\$0	\$70,533	\$0	\$70,533
367 PID24-Westridge	\$0	\$0	\$0	\$0	\$258,072	\$0	\$258,072
368 GID1991-1-Arapahoe Pines	\$0	\$0	\$0	\$0	\$93,230	\$0	\$93,230
369 PID28-Trotwood	\$0	\$0	\$0	\$0	\$19,619	\$0	\$19,619
370 PID29-Vine Drive	\$0	\$0	\$0	\$0	\$9,111	\$0	\$9,111
371 PID30-Poudre Overlook	\$0	\$0	\$0	\$0	\$186,582	\$0	\$186,582
372 PID23-Eagle Rock Ranches	\$0	\$0	\$0	\$0	\$5,582	\$0	\$5,582
373 PID25-Estes Park Estates	\$0	\$0	\$0	\$0	\$2,704	\$0	\$2,704
374 PID26-Eagle Ranch Estates	\$0	\$0	\$0	\$0	\$652,594	\$0	\$652,594
375 PID31-Foothills Shadow	\$0	\$0	\$0	\$0	\$75,289	\$0	\$75,289
376 PID27-Crown Point	\$0	\$0	\$0	\$0	\$31,584	\$0	\$31,584
377 PID32-Charles Heights	\$0	\$0	\$0	\$0	\$5,780	\$0	\$5,780
378 PID35-Brunns	\$0	\$0	\$0	\$0	\$58,008	\$0	\$58,008
379 PID36-Bonnell West	\$0	\$0	\$0	\$0	\$424,957	\$0	\$424,957
380 PID33-Prairie Trails	\$0	\$0	\$0	\$0	\$160,306	\$0	\$160,306
381 PID34-Mtn Range Shadows	\$0	\$0	\$0	\$0	\$139,096	\$0	\$139,096
382 PID40-Paragon Estates	\$0	\$0	\$0	\$0	\$147,962	\$0	\$147,962
384 PID38-Centro Bus Park Maint	\$0	\$0	\$0	\$0	\$227,895	\$0	\$227,895
385 PID38-Centro Bus Park Debt	\$0	\$0	\$0	\$0	\$0	\$0	\$0
386 PID38-Centro Bus Park Const	\$0	\$0	\$0	\$0	\$0	\$0	\$0
387 PID37-Terry Cove	\$0	\$0	\$0	\$0	\$61,381	\$0	\$61,381
388 PID42-Cottonwood Shores	\$0	\$0	\$0	\$0	\$251,324	\$0	\$251,324
389 PID41-The Bluffs	\$0	\$0	\$0	\$0	\$166,522	\$0	\$166,522
390 PID39-Rainbow Lakes Estates	\$0	\$0	\$0	\$0	\$266,883	\$0	\$266,883
391 PID43-Grayhawk Knolls	\$0	\$0	\$0	\$0	\$54,792	\$0	\$54,792

Fund Type/Fund Name	Reserved for	Reserved for	Reserved for	Designated for	Designated for	Designated for	Un-	TOTAL 2018
	Emergencies	Debt and Loan Advances	Capital Outlay	Working Capital	Future Projects	designated	Ending Fund	Balance
392 PID46-Koral Heights	\$0	\$0	\$0	\$0	\$4,022	\$0	\$0	\$4,022
393 PID47-Park Hill	\$0	\$0	\$0	\$0	\$4,029	\$0	\$0	\$4,029
394 PID49-Wagon Wheel	\$0	\$0	\$0	\$0	\$7,874	\$0	\$0	\$7,874
395 PID48-Puebla Vista Estates	\$0	\$0	\$0	\$0	\$47,401	\$0	\$0	\$47,401
396 PID50-Clydsedale Park	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
397 PID51-Clydsedale Estates	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
398 PID44-Horseshoe View Est S	\$0	\$0	\$0	\$0	\$592,467	\$0	\$0	\$592,467
882 Drainage-Fox Meadows	\$0	\$0	\$0	\$0	\$1,476	\$0	\$0	\$1,476
883 Drainage-McCelland/Mail Creek	\$0	\$0	\$0	\$0	\$6,360	\$0	\$0	\$6,360
884 Drainage-Evergreen/Greenbriar	\$0	\$0	\$0	\$0	\$1,795	\$0	\$0	\$1,795
885 Drainage-West Vine	\$0	\$0	\$0	\$0	\$29,648	\$0	\$0	\$29,648
886 Drainage-Canal/Spring Creek	\$0	\$0	\$0	\$0	\$4,525	\$0	\$0	\$4,525
887 Drainage-Fossil Creek	\$0	\$0	\$0	\$0	\$337,573	\$0	\$0	\$337,573
888 Drainage-Dry Creek	\$0	\$0	\$0	\$0	\$3,039	\$0	\$0	\$3,039
889 Drainage-Cooper Slough	\$0	\$0	\$0	\$0	\$3,723	\$0	\$0	\$3,723
890 Drainage-Boxelder Creek	\$0	\$0	\$0	\$0	\$34,801	\$0	\$0	\$34,801
892 Drainage-Loveland	\$0	\$0	\$0	\$0	\$58,044	\$0	\$0	\$58,044
893 Drainage-LaPorte	\$0	\$0	\$0	\$0	\$8,346	\$0	\$0	\$8,346
898 Development Review	\$0	\$0	\$0	\$0	\$44,215	\$0	\$0	\$44,215
899 Glacier View Meadows	\$0	\$0	\$0	(\$1,502)	\$0	\$0	\$0	(\$1,502)
SUBTOTAL - Special Revenue	\$1,289,244	\$295,254	\$23,686,928	\$17,279,448	\$21,847,641	\$0	\$0	\$64,398,515
TOTAL - ALL FUNDS	\$7,689,244	\$1,621,159	\$60,349,392	\$32,843,598	\$105,581,807	\$3,535,315	\$211,620,515	

12202017

2018 Budget Year (2017 Tax Year)
Certification of Levies and Revenue
by Larimer County Commissioners

Note - County Commissioners shall complete and return this Certification of Levies and Revenue form to the Property Tax Administrator no later than December 22 of each year, 39-1-111, C.R.S. The original must be signed by the Chairman of the Board of County Commissioners.

Distribution:

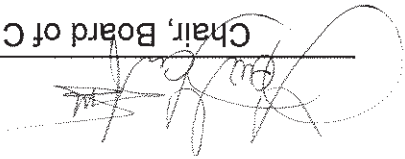
- Property Tax Administrator 1 copy c/o Dept of Local Affairs, 1313 Sherman St. #419, Denver, Co 80203
- Division of Local Gov't 1 copy c/o Dept of Local Affairs, 1313 Sherman St. #521, Denver, Co 80203
- Colo. Dept of Education 1 copy Attn: Public School Finance Unit, 201 E. Colfax Ave. #508, Denver, Co 80203
- County Assessor 1 copy
- County Commissioner 1 copy

Prepared by Josh Fudge, Budget Manager
Phone - 970-498-7017
Business Objects Report - Budget System/Cert.rpt

Certification:
State of Colorado)
(SS:
County of Larimer)

As Chair of the Board of County Commissioners of Larimer County, State of Colorado, I do hereby certify that the above and foregoing are true copies of valuations as certified to the County Commissioners by the County Assessor, the levies are true copies of levies certified by each taxing authority and the levies and revenue herein are hereby certified to the Assessor and Property Tax Administrator by the Larimer County Board of County Commissioners.

IN WITNESS WHEREOF, I have hereto set my hand at Fort Collins, Colorado, the 20th day of December, 2017.



Chair, Board of County Commissioners

Larimer County Certification of Valuation and Revenue

City or Town Districts

Rec'd	Taxing Authority Name	Total Assessed Value	Gen Levy	Gen Revenue	Temp Credit Levy	Temp Credit Revenue	Bond Redem Levy	Bond Redem Revenue	Cont Oblig Levy	Cont Oblig Revenue	Abate Refnd Levy	Abate Refnd Revenue	Tax Cred Levy	Tax Cred Revenue	Cap Exp Levy	Cap Exp Revenue	Tot Levy	Tot Revenue
Yes	Town of Berthoud	91,518,297	9.636	881,870	-0.530	-48,505	-	-	-	-	0.030	2,746	-	-	-	-	9.136	836,111
Yes	Town of Estes Park	208,290,750	1.822	379,506	-	-	-	-	-	-	-	-	-	-	-	-	1.822	379,506
Yes	City of Fort Collins	2,581,064,489	9.797	25,286,689	-	-	-	-	-	-	-	-	-	-	-	-	9.797	25,286,689
Yes	City of Loveland	1,209,091,619	9.564	11,563,752	-	-	-	-	-	-	-	-	-	-	-	-	9.564	11,563,752
Yes	Town of Timnath	88,061,884	6.688	588,958	-	-	-	-	-	-	-	-	-	-	-	-	6.688	588,958
Yes	Town of Wellington	85,193,587	12.439	1,059,723	-	-	1.021	86,983	-	-	-	-	-	-	-	-	13.460	1,146,706
Yes	Town of Windsor	130,127,944	12.030	1,565,439	-	-	-	-	-	-	-	-	-	-	-	-	12.030	1,565,439
Yes	Town of Johnstown	86,826,525	23.947	2,079,235	-	-	-	-	-	-	-	-	-	-	-	-	23.947	2,079,235
	Sub-Total			43,405,172		-48,505		86,983		0		2,746		0		0		43,446,395

Community College Districts

Rec'd	Taxing Authority Name	Total Assessed Value	Gen Levy	Gen Revenue	Temp Credit Levy	Temp Credit Revenue	Bond Redem Levy	Bond Redem Revenue	Cont Oblig Levy	Cont Oblig Revenue	Abate Refnd Levy	Abate Refnd Revenue	Tax Cred Levy	Tax Cred Revenue	Cap Exp Levy	Cap Exp Revenue	Tot Levy	Tot Revenue
Yes	Aims Community College	455,675	6.299	2,870	-	-	-	-	-	-	0.018	8	-	-	-	-	6.317	2,878
	Sub-Total			2,870		0		0		0		8		0		0		2,878

County Districts

Rec'd	Taxing Authority Name	Total Assessed Value	Gen Levy	Gen Revenue	Temp Credit Levy	Temp Credit Revenue	Bond Redem Levy	Bond Redem Revenue	Cont Oblig Levy	Cont Oblig Revenue	Abate Refnd Levy	Abate Refnd Revenue	Tax Cred Levy	Tax Cred Revenue	Cap Exp Levy	Cap Exp Revenue	Tot Levy	Tot Revenue
Yes	Larimer County - Capital Expenditures	5,706,209,321	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0

revenue - Mill Levy Certification

Rec'd	Taxing Authority Name	Total Assessed Value	Gen Levy	Gen Revenue	Temp Credit Levy	Temp Credit Revenue	Bond Redem Levy	Bond Redem Revenue	Cont Oblig Levy	Cont Oblig Revenue	Abate Refnd Levy	Abate Refnd Revenue	Tax Cred Levy	Tax Cred Revenue	Cap Exp Levy	Cap Exp Revenue	Tot Levy	Tot Revenue
Yes	Larimer County - Developmentally Disabled	5,706,209,321	0.750	4,279,657	-		-		-		-		-		-		0.750	4,279,657
Yes	Larimer County - Fair	5,706,209,321	-		-		-		-		-		-		-		-	0
Yes	Larimer County - General Fund	5,706,209,321	18.357	104,748,885	-0.462	-2,636,269	-		-		0.233	1,329,547	-		-		18.128	103,442,163
Yes	Larimer County - Health & Environment	5,706,209,321	0.634	3,617,737	-		-		-		-		-		-		0.634	3,617,737
Yes	Larimer County - Road and Bridge	5,706,209,321	0.926	5,283,950	-		-		-		-		-		-		0.926	5,283,950
Yes	Larimer County - Social Services	5,706,209,321	1.654	9,438,070	-		-		-		-		-		-		1.654	9,438,070
Yes	Larimer County - Tax Credit	5,706,209,321	-		-		-		-		-		-		-		-	0
	Sub-Total			127,368,298		-2,636,269		0		0		1,329,547		0		0		126,061,576

Fire Districts

Rec'd	Taxing Authority Name	Total Assessed Value	Gen Levy	Gen Revenue	Temp Credit Levy	Temp Credit Revenue	Bond Redem Levy	Bond Redem Revenue	Cont Oblig Levy	Cont Oblig Revenue	Abate Refnd Levy	Abate Refnd Revenue	Tax Cred Levy	Tax Cred Revenue	Cap Exp Levy	Cap Exp Revenue	Tot Levy	Tot Revenue
Yes	Estes Valley Fire Protection District	322,076,550	1.950	628,049	-		-		-		-		-		-		1.950	628,049
Yes	Front Range Fire Rescue Fire Protection District	7,019,194	9.461	66,409	-		-		-		0.112	786	-		2.000	14,038	11.573	81,233
Yes	Allenspark Fire Protection District	6,039,993	7.507	45,342	-		-		-		0.287	1,733	-		-		7.794	47,076
Yes	Berthoud Fire Protection District	170,138,798	12.531	2,132,009	-		-		-		0.042	7,146	-		1.243	211,483	13.816	2,350,638
Yes	Loveland Rural Fire Protection District	345,298,868	8.708	3,006,863	-		-		-		0.102	35,220	-		-		8.810	3,042,083
Yes	Pinewood Springs Fire Protection District	10,831,196	8.770	94,990	-		-		-		-		-		-		8.770	94,990
Yes	Poudre Canyon Fire Protection District	9,217,221	21.142	194,870	-		-		-		-		-		-		21.142	194,870
Yes	Poudre Valley Fire Protection District	591,371,218	10.595	6,265,578	-		-		-		-		-		-		10.595	6,265,578
Yes	Red Feather Lakes Fire Protection District	13,896,361	12.112	168,313	-		-		-		-		-		-		12.112	168,313
Yes	Wellington Fire Protection District	134,962,950	14.999	2,024,309	-		-		-		-		-		-		14.999	2,024,309

revenue - Mill Levy Certification

Rec'd	Taxing Authority Name	Total Assessed Value	Gen Levy	Gen Revenue	Temp Credit Levy	Temp Credit Revenue	Bond Redem Levy	Bond Redem Revenue	Cont Oblig Levy	Cont Oblig Revenue	Abate Refnd Levy	Abate Refnd Revenue	Tax Cred Levy	Tax Cred Revenue	Cap Exp Levy	Cap Exp Revenue	Tot Levy	Tot Revenue
Yes	Windsor - Severance Fire Protection District	158,907,721	7.194	1,143,182	-		0.505	80,248	-		-		-		-		7.699	1,223,431
Yes	Lyons Fire Protection District	13,327,370	11.330	150,999	-0.412	-5,491	1.300	17,326	-		0.028	373	-		-		12.246	163,207
Yes	Glacier View Fire Protection District	21,410,870	6.500	139,171	-		-		1.150	24,623	-		-		-		7.650	163,793
Yes	Crystal Lakes Fire Protection District	21,010,261	5.000	105,051	-		4.000	84,041	-		-		-		-		9.000	189,092
Yes	Livermore Fire Protection District	19,088,924	6.522	124,498	-		-		-		-		-		-		6.522	124,498
Yes	Pinewood Lake Fire Protection District	2,745,878	6.271	17,219	-0.460	-1,263	-		-		-		-		-		5.811	15,956
	Sub-Total			16,306,853		-6,754		181,615		24,623		45,259		0		225,521		16,777,116

Hospital Districts

Rec'd	Taxing Authority Name	Total Assessed Value	Gen Levy	Gen Revenue	Temp Credit Levy	Temp Credit Revenue	Bond Redem Levy	Bond Redem Revenue	Cont Oblig Levy	Cont Oblig Revenue	Abate Refnd Levy	Abate Refnd Revenue	Tax Cred Levy	Tax Cred Revenue	Cap Exp Levy	Cap Exp Revenue	Tot Levy	Tot Revenue
Yes	Park Hospital District	361,622,526	7.505	2,713,977	-		-		-		-		-		-		7.505	2,713,977
Yes	Health District Of Northern Larimer Co.	3,481,959,033	2.167	7,545,405	-		-		-		-		-		-		2.167	7,545,405
Yes	Thompson Valley Health Services District	1,862,627,762	1.757	3,272,637	-		-		-		0.001	1,863	-		-		1.758	3,274,500
	Sub-Total			13,532,019		0		0		0		1,863		0		0		13,533,882

Improvement Districts

Rec'd	Taxing Authority Name	Total Assessed Value	Gen Levy	Gen Revenue	Temp Credit Levy	Temp Credit Revenue	Bond Redem Levy	Bond Redem Revenue	Cont Oblig Levy	Cont Oblig Revenue	Abate Refnd Levy	Abate Refnd Revenue	Tax Cred Levy	Tax Cred Revenue	Cap Exp Levy	Cap Exp Revenue	Tot Levy	Tot Revenue
Yes	Fort Collins Downtown Dev. Auth	196,078,010	5.000	980,390	-		-		-		-		-		-		5.000	980,390
Yes	Fort Collins G.I.D. No. 1	113,614,017	4.924	559,435	-		-		-		-		-		-		4.924	559,435
Yes	Larimer County P.I.D. No. 27 Crown Point	640,910	56.844	36,432	-51.851	-33,232	-		-		-		-		-		4.993	3,200
Yes	Larimer County P.I.D. No. 32 Charles Height	1,702,846	8.948	15,237	-		-		-		-		-		-		8.948	15,237

revenue - Mill Levy Certification

Rec'd	Taxing Authority Name	Total Assessed Value	Gen Levy	Gen Revenue	Temp Credit Levy	Temp Credit Revenue	Bond Redem Levy	Bond Redem Revenue	Cont Oblig Levy	Cont Oblig Revenue	Abate Refnd Levy	Abate Refnd Revenue	Tax Cred Levy	Tax Cred Revenue	Cap Exp Levy	Cap Exp Revenue	Tot Levy	Tot Revenue
Yes	Larimer County P.I.D. No. 35 Bruns	967,760	104.222	100,862	-99.055	-95,861	-	-	-	-	-	-	-	-	-	-	5.167	5,000
Yes	Larimer County P.I.D. No. 36 Bonnel West	5,049,456	13.580	68,572	-2.000	-10,099	-	-	-	-	-	-	-	-	-	-	11.580	58,473
Yes	Larimer County G.I.D. No. 1 Imperial Estates	7,946,825	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	Larimer County G.I.D. No. 2 Pinewood Springs	9,339,804	10.000	93,398	-	-	-	-	-	-	-	-	-	-	-	-	10.000	93,398
Yes	Larimer County G.I.D. No. 4 Carriage Hills	14,969,123	10.000	149,691	-	-	-	-	-	-	-	-	-	-	-	-	10.000	149,691
Yes	Larimer County G.I.D. No. 6 Shideler Subdivision	1,145,187	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	Larimer County G.I.D. No. 8 Namaqua Hills	4,448,521	8.382	37,288	-	-	-	-	-	-	-	-	-	-	-	-	8.382	37,288
Yes	Larimer County G.I.D. No. 10 Homestead Estates	1,245,023	0.365	454	-	-	-	-	-	-	-	-	-	-	-	-	0.365	454
Yes	Larimer County G.I.D. No. 11 Meadowdale Hills	4,541,760	5.770	26,206	-	-	-	-	-	-	-	-	-	-	-	-	5.770	26,206
Yes	Larimer County G.I.D. No. 1991-1 Arapahoe Pines	560,521	40.204	22,535	-10.475	-5,871	-	-	-	-	-	-	-	-	-	-	29.729	16,664
Yes	Larimer County G.I.D. No. 13A Red Feather Lakes	2,348,643	11.660	27,385	-	-	-	-	-	-	-	-	-	-	-	-	11.660	27,385
Yes	Larimer County G.I.D. No. 14 Little Valley Road	6,024,094	15.000	90,361	-	-	-	-	-	-	-	-	-	-	-	-	15.000	90,361
Yes	Larimer County G.I.D. No. 12 Club Estates	1,320,130	25.000	33,003	-12.500	-16,502	-	-	-	-	-	-	-	-	-	-	12.500	16,502
Yes	Larimer County G.I.D. No. 15 Skyview South	3,214,100	10.000	32,141	-	-	-	-	-	-	-	-	-	-	-	-	10.000	32,141
Yes	Larimer County G.I.D. No. 16 Kitchell Sub	681,026	9.600	6,538	-	-	-	-	-	-	-	-	-	-	-	-	9.600	6,538
Yes	Larimer County G.I.D. No. 17 Country Meadows	3,335,015	8.500	28,348	-	-	-	-	-	-	-	-	-	-	-	-	8.500	28,348
Yes	Larimer County G.I.D. No. 18 Venner Ranch Estates	1,840,871	19.000	34,977	-7.000	-12,886	-	-	-	-	-	-	-	-	-	-	12.000	22,090
Yes	Loveland General Improvement District 1	22,181,884	2.684	59,536	-	-	-	-	-	-	-	-	-	-	-	-	2.684	59,536
Yes	Larimer County P.I.D. No. 19 Highland Hills	6,232,201	12.104	75,435	-	-	-	-	-	-	-	-	-	-	-	-	12.104	75,435
Yes	Larimer County P.I.D. No. 20 Ptarmigan	13,994,041	11.785	164,920	-2.285	-31,976	-	-	-	-	-	-	-	-	-	-	9.500	132,943
Yes	Larimer County P.I.D. No. 21 Solar Ridge	2,588,410	11.783	30,499	-	-	-	-	-	-	-	-	-	-	-	-	11.783	30,499

revenue - Mill Levy Certification

Rec'd	Taxing Authority Name	Total Assessed Value	Gen Levy	Gen Revenue	Temp Credit Levy	Temp Credit Revenue	Bond Redem Levy	Bond Redem Revenue	Cont Oblig Levy	Cont Oblig Revenue	Abate Refnd Levy	Abate Refnd Revenue	Tax Cred Levy	Tax Cred Revenue	Cap Exp Levy	Cap Exp Revenue	Tot Levy	Tot Revenue
Yes	Larimer County P.I.D. No. 22 Saddleback	937,043	12.400	11,619	-	-	-	-	-	-	-	-	-	-	-	-	12.400	11,619
Yes	Larimer County P.I.D. No. 24 Westridge	3,000,858	9.358	28,082	-	-	-	-	-	-	-	-	-	-	-	-	9.358	28,082
Yes	Larimer County P.I.D. No. 28 Trotwood	1,016,326	19.679	20,000	-9.839	-10,000	-	-	-	-	-	-	-	-	-	-	9.840	10,001
Yes	Larimer County P.I.D. No. 29 Vine Drive	785,262	15.282	12,000	-	-	-	-	-	-	-	-	-	-	-	-	15.282	12,000
Yes	Larimer County P.I.D. No. 30 Poudre Overlook	3,200,107	12.500	40,001	-4.062	-12,999	-	-	-	-	-	-	-	-	-	-	8.438	27,003
Yes	Larimer County P.I.D. No. 23 Eagle Rock Ranches	772,125	15.000	11,582	-3.000	-2,316	-	-	-	-	-	-	-	-	-	-	12.000	9,266
Yes	Larimer County P.I.D. No. 25 Estes Park Estates	1,379,108	19.637	27,082	-9.485	-13,081	-	-	-	-	-	-	-	-	-	-	10.152	14,001
Yes	Larimer County P.I.D. No. 26 Eagle Ranch Estates	8,732,404	10.149	88,625	-	-	-	-	-	-	-	-	-	-	-	-	10.149	88,625
Yes	Larimer County P.I.D. No. 31 Foothills Shadow	649,892	122.904	79,874	-106.775	-69,392	-	-	-	-	-	-	-	-	-	-	16.129	10,482
Yes	Larimer County P.I.D. No. 33 Prairie Trails	2,404,361	15.364	36,941	-	-	-	-	-	-	-	-	-	-	-	-	15.364	36,941
Yes	Larimer County P.I.D. No. 34 Mtn. Range Shadows	3,426,261	21.067	72,181	-3.067	-10,508	-	-	-	-	-	-	-	-	-	-	18.000	61,673
Yes	Larimer County P.I.D. No. 38 Centro Business Park	12,334,023	3.061	37,754	-	-	-	-	-	-	-	-	-	-	-	-	3.061	37,754
Yes	Larimer County P.I.D. No. 40 Paragon Estates	1,261,436	32.856	41,446	-9.856	-12,433	-	-	-	-	-	-	-	-	-	-	23.000	29,013
Yes	Larimer County P.I.D. No. 37 Terry Cove	960,081	8.969	8,611	-	-	-	-	-	-	-	-	-	-	-	-	8.969	8,611
Yes	Larimer County P.I.D. No. 41 The Bluffs	1,007,834	33.090	33,349	-13.090	-13,193	-	-	-	-	-	-	-	-	-	-	20.000	20,157
Yes	Larimer County P.I.D. No. 42 Cottonwood Shores	2,050,704	20.407	41,849	-5.778	-11,849	-	-	-	-	-	-	-	-	-	-	14.629	30,000
Yes	Larimer County P.I.D. No. 39 Rainbow Lakes Estates	3,334,922	9.988	33,309	-	-	-	-	-	-	-	-	-	-	-	-	9.988	33,309
Yes	Larimer County P.I.D. No. 43 Grayhawk Knolls	1,382,811	20.522	28,378	-12.567	-17,378	-	-	-	-	-	-	-	-	-	-	7.955	11,000
Yes	Larimer County P.I.D. No. 46 Koral Heights	1,146,691	10.759	12,337	-	-	-	-	-	-	-	-	-	-	-	-	10.759	12,337
Yes	Larimer County P.I.D. No. 47 Park Hill	264,946	16.762	4,441	-	-	-	-	-	-	-	-	-	-	-	-	16.762	4,441
Yes	Larimer County P.I.D. No. 48 Puebla Vista Estates	614,058	99.339	61,000	-78.982	-48,500	-	-	-	-	-	-	-	-	-	-	20.357	12,500

revenue - Mill Levy Certification

Rec'd	Taxing Authority Name	Total Assessed Value	Gen Levy	Gen Revenue	Temp Credit Levy	Temp Credit Revenue	Bond Redem Levy	Bond Redem Revenue	Cont Oblig Levy	Cont Oblig Revenue	Abate Refnd Levy	Abate Refnd Revenue	Tax Cred Levy	Tax Cred Revenue	Cap Exp Levy	Cap Exp Revenue	Tot Levy	Tot Revenue
Yes	Larimer County P.I.D. No. 49 Wagon Wheel	248,601	16.762	4,167	-	-	-	-	-	-	-	-	-	-	-	-	16.762	4,167
Yes	Larimer County P.I.D. No. 51 Clydsedale Estates	2,135,115	17.396	37,142	-17.396	-37,142	-	-	-	-	-	-	-	-	-	-	-	0
Yes	Larimer County P.I.D. 44 Horseshoe View Est South	1,510,294	79.537	120,124	-5.151	-7,780	-	-	-	-	-	-	-	-	-	-	74.386	112,345
Yes	Larimer County P.I.D. 52 Soldier Canyon Estates	828,740	10.364	8,589	-	-	-	-	-	-	-	-	-	-	-	-	10.364	8,589
Yes	Larimer County P.I.D. 53 Horseshoe View Est North	1,823,276	35.058	63,920	-	-	-	-	-	-	-	-	-	-	-	-	35.058	63,920
Yes	Larimer County P.I.D. 54 Terry Shores	3,960,900	14.286	56,585	-	-	-	-	-	-	-	-	-	-	-	-	14.286	56,585
Yes	Larimer County P.I.D. 45 Willows	948,976	44.017	41,771	-	-	-	-	-	-	-	-	-	-	-	-	44.017	41,771
Yes	Larimer County P.I.D. 55 Storm Mountain	9,000,378	20.000	180,008	-	-	-	-	-	-	-	-	-	-	-	-	20.000	180,008
Yes	Larimer County P.I.D. 56 Boyds West	176,134	112.215	19,765	-78.150	-13,765	-	-	-	-	-	-	-	-	-	-	34.065	6,000
Yes	Larimer County P.I.D. 57 Cobblestone Farms	444,475	25.564	11,363	-	-	-	-	-	-	-	-	-	-	-	-	25.564	11,363
Yes	Larimer County P.I.D. 58 Misty Creek	580,991	19.854	11,535	-	-	-	-	-	-	-	-	-	-	-	-	19.854	11,535
Yes	Larimer County P.I.D. 59 Grasslands	2,292,689	34.310	78,662	-	-	-	-	-	-	-	-	-	-	-	-	34.310	78,662
Yes	Larimer County P.I.D. 60 Smithfield	17,057,926	3.610	61,579	-	-	-	-	-	-	-	-	-	-	-	-	3.610	61,579
Yes	Larimer County P.I.D NO. 62 Ridgewood Meadows	958,149	38.892	37,264	-	-	-	-	-	-	-	-	-	-	-	-	38.892	37,264
Yes	LARIMER COUNTY P.I.D. NO. 61 LITTLE THOMPSON	3,218,402	14.626	47,072	-	-	-	-	-	-	-	-	-	-	-	-	14.626	47,072
	Sub-Total			4,183,653		-486,762		0		0		0		0		0		3,696,891

Library Districts

Rec'd	Taxing Authority Name	Total Assessed Value	Gen Levy	Gen Revenue	Temp Credit Levy	Temp Credit Revenue	Bond Redem Levy	Bond Redem Revenue	Cont Oblig Levy	Cont Oblig Revenue	Abate Refnd Levy	Abate Refnd Revenue	Tax Cred Levy	Tax Cred Revenue	Cap Exp Levy	Cap Exp Revenue	Tot Levy	Tot Revenue
Yes	Estes Valley Public Library District	361,694,914	4.520	1,634,861	-	-	-	-	-	-	0.395	142,869	-	-	-	-	4.915	1,777,731
Yes	Red Feather Mountain Library	57,201,734	4.750	271,708	-	-	-	-	-	-	-	-	-	-	-	-	4.750	271,708

revenue - Mill Levy Certification

Rec'd	Taxing Authority Name	Total Assessed Value	Gen Levy	Gen Revenue	Temp Credit Levy	Temp Credit Revenue	Bond Redem Levy	Bond Redem Revenue	Cont Oblig Levy	Cont Oblig Revenue	Abate Refnd Levy	Abate Refnd Revenue	Tax Cred Levy	Tax Cred Revenue	Cap Exp Levy	Cap Exp Revenue	Tot Levy	Tot Revenue
Yes	Berthoud Community Library District	170,385,699	2.400	408,926	-	-	-	-	-	-	-	-	-	-	-	-	2.400	408,926
Yes	Poudre River Public Library District	3,364,883,052	3.000	10,094,649	-	-	-	-	-	-	-	-	-	-	-	-	3.000	10,094,649
Yes	Lyons Regional Library District	12,961,423	5.850	75,824	-	-	-	-	-	-	0.008	104	-	-	-	-	5.858	75,928
	Sub-Total			12,485,968		0		0		0		142,973		0		0		12,628,942

Metropolitan Districts

Rec'd	Taxing Authority Name	Total Assessed Value	Gen Levy	Gen Revenue	Temp Credit Levy	Temp Credit Revenue	Bond Redem Levy	Bond Redem Revenue	Cont Oblig Levy	Cont Oblig Revenue	Abate Refnd Levy	Abate Refnd Revenue	Tax Cred Levy	Tax Cred Revenue	Cap Exp Levy	Cap Exp Revenue	Tot Levy	Tot Revenue
Yes	Thompson Crossing Metropolitan District No. 1	145	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	Thompson Crossing Metropolitan District No. 2	35,733,895	1.500	53,601	-	-	18.500	661,077	-	-	-	-	-	-	-	-	20.000	714,678
Yes	Thompson Crossing Metropolitan District No. 3	1,403	90.074	126	-	-	-	-	-	-	-	-	-	-	-	-	90.074	126
Yes	Van De Water Metropolitan District No. 1	15	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	Van De Water Metropolitan District No. 2	18,686,695	-	-	-	-	42.057	785,906	8.455	157,996	-	-	-	-	-	-	50.512	943,902
Yes	Van De Water Metropolitan District No. 3	7,600,109	-	-	-	-	31.545	239,745	8.455	64,259	-	-	-	-	-	-	40.000	304,004
Yes	Windsor Highlands Metropolitan District No. 1	6,373,598	-	-	-	-	30.000	191,208	-	-	-	-	-	-	-	-	30.000	191,208
Yes	Windsor Highlands Metropolitan District No. 2	6,966,441	-	-	-	-	35.000	243,825	-	-	-	-	-	-	-	-	35.000	243,825
Yes	Windsor Highlands Metropolitan District No. 3	5,980,226	-	-	-	-	35.000	209,308	-	-	-	-	-	-	-	-	35.000	209,308
Yes	Windsor Highlands Metropolitan District No. 4	8,261,962	-	-	-	-	35.000	289,169	-	-	-	-	-	-	-	-	35.000	289,169
Yes	Windsor Highlands Metropolitan District No. 5	620	-	-	-	-	35.000	22	-	-	-	-	-	-	-	-	35.000	22
Yes	Centerra Metropolitan District No. 1	3,542	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	Centerra Metropolitan District No. 2	112,657,531	-	-	-	-	26.913	3,031,952	20.687	2,330,546	-	-	-	-	-	-	47.600	5,362,498
Yes	Centerra Metropolitan District No. 3	28,589	-	-	-	-	5.000	143	-	-	-	-	-	-	-	-	5.000	143

revenue - Mill Levy Certification

Rec'd	Taxing Authority Name	Total Assessed Value	Gen Levy	Gen Revenue	Temp Credit Levy	Temp Credit Revenue	Bond Redem Levy	Bond Redem Revenue	Cont Oblig Levy	Cont Oblig Revenue	Abate Refnd Levy	Abate Refnd Revenue	Tax Cred Levy	Tax Cred Revenue	Cap Exp Levy	Cap Exp Revenue	Tot Levy	Tot Revenue
Yes	Centerra Metropolitan District No. 4	112,590,745	-		-		-		-		-		-		-		-	0
Yes	Waterfront Metropolitan District	8,270,549	5.000	41,353	-		-		33.000	272,928	-		-		-		38.000	314,281
Yes	Loveland Midtown Metropolitan District	4,546,712	24.322	110,585	-		19.900	90,480	-		-		-		-		44.222	201,065
Yes	Centerra Metropolitan District No. 5	3,478,506	-		-		15.000	52,178	-		-		-		-		15.000	52,178
Yes	Thompson Crossing Metropolitan District No. 4	15,287,869	26.533	405,633	-		63.541	971,406	-		-		-		-		90.074	1,377,040
Yes	Thompson Crossing Metropolitan District No. 5	173,130	90.074	15,595	-		-		-		-		-		-		90.074	15,595
Yes	Thompson Crossing Metropolitan District No. 6	3,724,625	26.533	98,825	-		63.541	236,666	-		-		-		-		90.074	335,492
Yes	Highpointe Vista Metropolitan District No. 2	14,453,052	13.819	199,727	-		24.875	359,520	-		-		-		-		38.694	559,246
Yes	Deer Meadows Metropolitan District	2,477,495	11.055	27,389	-		55.275	136,944	-		-		-		-		66.330	164,332
Yes	Timnath Farms North Metropolitan District No. 1	30,028	35.000	1,051	-		-		-		-		-		-		35.000	1,051
Yes	Timnath Farms North Metropolitan District No. 2	244	35.000	9	-		-		-		-		-		-		35.000	9
Yes	Timnath Farms North Metropolitan District No. 3	244	35.000	9	-		-		-		-		-		-		35.000	9
Yes	Serratoga Falls Metropolitan District No. 1	10	-		-		-		-		-		-		-		-	0
Yes	Serratoga Falls Metropolitan District No. 2	2,103,298	28.240	59,397	-		25.000	52,582	-		-		-		-		53.240	111,980
Yes	Serratoga Falls Metropolitan District No. 3	49,570	25.000	1,239	-		25.000	1,239	-		-		-		-		50.000	2,479
Yes	South Timnath Metropolitan District No. 1	145	-		-		35.000	5	-		-		-		-		35.000	5
Yes	South Timnath Metropolitan District No. 2	20,977,642	-		-		35.000	734,217	-		-		-		-		35.000	734,217
Yes	Johnstown North Metropolitan District No. 1	27	-		-		-		-		-		-		-		-	0
Yes	Johnstown North Metropolitan District No. 2	7,330,307	-		-		18.442	135,186	6.558	48,072	-		-		-		25.000	183,258
Yes	Johnstown North Metropolitan District No. 3	7,665	-		-		18.442	141	6.558	50	-		-		-		25.000	192
Yes	Timnath Ranch Metropolitan District No. 1	122	11.056	1	-		38.694	5	-		-		-		-		49.750	6

revenue - Mill Levy Certification

Rec'd	Taxing Authority Name	Total Assessed Value	Gen Levy	Gen Revenue	Temp Credit Levy	Temp Credit Revenue	Bond Redem Levy	Bond Redem Revenue	Cont Oblig Levy	Cont Oblig Revenue	Abate Refnd Levy	Abate Refnd Revenue	Tax Cred Levy	Tax Cred Revenue	Cap Exp Levy	Cap Exp Revenue	Tot Levy	Tot Revenue
Yes	Timnath Ranch Metropolitan District No. 2	11,811,235	-		-		38.694	457,024	11.056	130,585	-		-		-		49.750	587,609
Yes	Timnath Ranch Metropolitan District No. 3	38,137	-		-		25.000	953	10.000	381	-		-		-		35.000	1,335
Yes	Timnath Ranch Metropolitan District No. 4	2,419,781	-		-		25.000	60,495	10.000	24,198	-		-		-		35.000	84,692
Yes	Centerra Metropolitan District No. 2 Bond	1,998,642	-		-		7.603	15,196	-		-		-		-		7.603	15,196
Yes	Sundance At Daubert Farm Metropolitan District	14,681	-		-		-		-		-		-		-		-	0
Yes	The Lakes At Centerra Metropolitan District No. 1	58	-		-		-		-		-		-		-		-	0
Yes	The Lakes At Centerra Metropolitan District No. 2	11,438,854	-		-		57.992	663,362	15.816	180,917	-		-		-		73.808	844,279
Yes	The Lakes At Centerra Metropolitan District No. 3	32,043	-		-		55.000	1,762	15.000	481	-		-		-		70.000	2,243
Yes	Wildwing Metropolitan District No. 1	0	-		-		-		-		-		-		-		-	0
Yes	Wildwing Metropolitan District No. 2	5,668,442	20.500	116,203	-		-		-		-		-		-		20.500	116,203
Yes	Cascade Ridge Metropolitan District	5,980	10.000	60	-		50.000	299	5.000	30	-		-		-		65.000	389
Yes	Waterfall Metropolitan District No. 1	4,497,019	15.585	70,086	-		29.415	132,280	-		-		-		-		45.000	202,366
Yes	Waterfall Metropolitan District No. 2	136,590	-		-		-		-		-		-		-		-	0
Yes	Berthoud-Heritage Metropolitan District No. 1	10	-		-		-		-		-		-		-		-	0
Yes	Berthoud-Heritage Metropolitan District No. 2	862,482	-		-		-		50.000	43,124	-		-		-		50.000	43,124
Yes	Berthoud-Heritage Metropolitan District No. 3	100	-		-		-		50.000	5	-		-		-		50.000	5
Yes	Berthoud-Heritage Metropolitan District No. 4	1,005,210	-		-		-		50.000	50,261	-		-		-		50.000	50,261
Yes	Berthoud-Heritage Metropolitan District No. 5	290	-		-		-		50.000	15	-		-		-		50.000	15
Yes	Berthoud-Heritage Metropolitan District No. 6	212,220	-		-		-		50.000	10,611	-		-		-		50.000	10,611
Yes	Berthoud-Heritage Metropolitan District No. 7	300	-		-		-		20.000	6	-		-		-		20.000	6
Yes	Berthoud-Heritage Metropolitan District No. 8	395,860	-		-		-		50.000	19,793	-		-		-		50.000	19,793

revenue - Mill Levy Certification

Rec'd	Taxing Authority Name	Total Assessed Value	Gen Levy	Gen Revenue	Temp Credit Levy	Temp Credit Revenue	Bond Redem Levy	Bond Redem Revenue	Cont Oblig Levy	Cont Oblig Revenue	Abate Refnd Levy	Abate Refnd Revenue	Tax Cred Levy	Tax Cred Revenue	Cap Exp Levy	Cap Exp Revenue	Tot Levy	Tot Revenue
Yes	Berthoud-Heritage Metropolitan District No. 9	483	-		-		-		50.000	24	-		-		-		50.000	24
Yes	Windsor Highlands Metropolitan District No. 6	1,492,456	-		-		35.000	52,236	-		-		-		-		35.000	52,236
Yes	Lakeview Metropolitan District	255,316	60.000	15,319	-		-		-		-		-		-		60.000	15,319
Yes	Harmony Technology Park Metro Dist No. 2	9,382,269	5.000	46,911	-		15.000	140,734	-		-		-		-		20.000	187,645
Yes	Centerra Metropolitan District No. 2 Res Debt	4,603,415	-		-		13.102	60,314	-		-		-		-		13.102	60,314
Yes	Prairiestar Metropolitan District No. 1	10	11.055	0	-		-		38.694	0	-		-		-		49.749	0
Yes	Prairiestar Metropolitan District No. 2	2,965,759	11.055	32,786	-		38.694	114,757	-		-		-		-		49.749	147,544
Yes	Foothills Metropolitan District	33,829,079	10.018	338,900	-		50.092	1,694,566	-		-		-		-		60.110	2,033,466
Yes	Encore On 34 Metropolitan District NO.1	12	-		-		-		-		-		-		-		-	0
Yes	Encore On 34 Metropolitan District NO.2	1,112,525	50.000	55,626	-		-		-		-		-		-		50.000	55,626
Yes	Encore On 34 Metropolitan District NO.3	24,951	33.000	823	-		-		-		-		-		-		33.000	823
Yes	Southwest Timnath Metropolitan District NO.1	145	-		-		50.000	7	-		-		-		-		50.000	7
Yes	Southwest Timnath Metropolitan District NO. 2	2,913,768	-		-		50.000	145,688	-		-		-		-		50.000	145,688
Yes	Southwest Timnath Metropolitan District NO.3	1,167,395	-		-		50.000	58,370	-		-		-		-		50.000	58,370
Yes	Southwest Timnath Metropolitan District NO.4	1,385,349	-		-		50.000	69,267	-		-		-		-		50.000	69,267
Yes	Brands Metropolitan District NO 1	12	39.000	0	-		-		-		-		-		-		39.000	0
Yes	Brands Metropolitan District NO 2	12	39.000	0	-		-		-		-		-		-		39.000	0
Yes	Brands Metropolitan District NO 3	12	39.000	0	-		-		-		-		-		-		39.000	0
Yes	Brands Metropolitan District NO 4	12	39.000	0	-		-		-		-		-		-		39.000	0
Yes	Brands East Metropolitan District NO. 1	17	30.000	1	-		-		-		-		-		-		30.000	1
Yes	Brands East Metropolitan District NO. 2	821	30.000	25	-		-		-		-		-		-		30.000	25

revenue - Mill Levy Certification

Rec'd	Taxing Authority Name	Total Assessed Value	Gen Levy	Gen Revenue	Temp Credit Levy	Temp Credit Revenue	Bond Redem Levy	Bond Redem Revenue	Cont Oblig Levy	Cont Oblig Revenue	Abate Refnd Levy	Abate Refnd Revenue	Tax Cred Levy	Tax Cred Revenue	Cap Exp Levy	Cap Exp Revenue	Tot Levy	Tot Revenue
Yes	Brands East Metropolitan District NO. 3	1,482	30.000	44	-		-		-		-		-		-		30.000	44
Yes	Brands East Metropolitan District NO. 4	489,954	30.000	14,699	-		-		-		-		-		-		30.000	14,699
Yes	Heritage Ridge Metropolitan District	2,079,120	15.000	31,187	-		55.278	114,930	-		-		-		-		70.278	146,116
Yes	Wildwing Metropolitan District NO. 3	1,343,485	20.500	27,541	-		-		-		-		-		-		20.500	27,541
Yes	Wildwing Metropolitan District NO. 4	1,264,110	20.500	25,914	-		-		-		-		-		-		20.500	25,914
Yes	Wildwing Metropolitan District NO. 5	115,130	20.500	2,360	-		-		-		-		-		-		20.500	2,360
Yes	Johnstown Plaza Metropolitan District	7,035,774	-		-		15.000	105,537	-		-		-		-		15.000	105,537
Yes	Lee Farm Metropolitan District NO. 1	10	-		-		-		-		-		-		-		-	0
Yes	Lee Farm Metropolitan District NO. 2	2,642	65.000	172	-		-		-		-		-		-		65.000	172
Yes	Lee Farm Metropolitan District NO. 3	2,033	65.000	132	-		-		-		-		-		-		65.000	132
Yes	Lee Farm Metropolitan District NO. 4	2,253	65.000	146	-		-		-		-		-		-		65.000	146
Yes	Hammond Farm Metropolitan District NO. 1	145	-		-		-		-		-		-		-		-	0
Yes	Hammond Farm Metropolitan District NO. 2	750,520	15.000	11,258	-		50.000	37,526	-		-		-		-		65.000	48,784
Yes	Hammond Farm Metropolitan District NO. 3	26,970	15.000	405	-		-		50.000	1,349	-		-		-		65.000	1,753
Yes	Hammond Farm Metropolitan District NO. 4	243	15.000	4	-		-		50.000	12	-		-		-		65.000	16
Yes	Thompson Crossing Metropolitan District NO. 2 Bond	7,035,774	-		-		5.178	36,431	-		-		-		-		5.178	36,431
Yes	Foundry Loveland Metropolitan District	26,526	30.000	796	-		-		-		-		-		-		30.000	796
Yes	BLOCK 23 METRO DISTRICT NO. 1	870,041	-		-		-		-		-		-		-		-	0
Yes	BLOCK 23 METRO DISTRICT NO. 2	686,848	-		-		-		-		-		-		-		-	0
Yes	HARMONY I-25 METRO DISTRICT NO. 1	435	-		-		-		-		-		-		-		-	0
Yes	HARMONY I-25 METRO DISTRICT NO. 2	323,313	-		-		-		-		-		-		-		-	0

revenue - Mill Levy Certification

Rec'd	Taxing Authority Name	Total Assessed Value	Gen Levy	Gen Revenue	Temp Credit Levy	Temp Credit Revenue	Bond Redem Levy	Bond Redem Revenue	Cont Oblig Levy	Cont Oblig Revenue	Abate Refnd Levy	Abate Refnd Revenue	Tax Cred Levy	Tax Cred Revenue	Cap Exp Levy	Cap Exp Revenue	Tot Levy	Tot Revenue
Yes	HARMONY I-25 METRO DISTRICT NO. 3	16,357	-		-		-		-		-		-		-		-	0
Yes	WILDWING METRO DISTRICT NO. 1 BOND	8,391,167	-		-		34.500	289,495	-		-		-		-		34.500	289,495
	Sub-Total			1,805,939		0		12,674,154		3,335,643		0		0		0		17,815,736

Pest Districts

Rec'd	Taxing Authority Name	Total Assessed Value	Gen Levy	Gen Revenue	Temp Credit Levy	Temp Credit Revenue	Bond Redem Levy	Bond Redem Revenue	Cont Oblig Levy	Cont Oblig Revenue	Abate Refnd Levy	Abate Refnd Revenue	Tax Cred Levy	Tax Cred Revenue	Cap Exp Levy	Cap Exp Revenue	Tot Levy	Tot Revenue
Yes	Larimer County Pest Control	4,639,797,895	0.142	658,851	-		-		-		-		-		-		0.142	658,851
	Sub-Total			658,851		0		0		0		0		0		0		658,851

Recreation & Conservation Districts

Rec'd	Taxing Authority Name	Total Assessed Value	Gen Levy	Gen Revenue	Temp Credit Levy	Temp Credit Revenue	Bond Redem Levy	Bond Redem Revenue	Cont Oblig Levy	Cont Oblig Revenue	Abate Refnd Levy	Abate Refnd Revenue	Tax Cred Levy	Tax Cred Revenue	Cap Exp Levy	Cap Exp Revenue	Tot Levy	Tot Revenue
Yes	Estes Valley Recreation And Park	362,165,198	3.505	1,269,389	-0.207	-74,968	3.777	1,367,898	-		0.215	77,866	-		-		7.290	2,640,184
Yes	Thompson Rivers Park And Recreation District	31,895	3.594	115	-		-		-		-		-		-		3.594	115
Yes	Longmont Soil Conservation District	1,400,057	-		-		-		-		-		-		-		-	0
	Sub-Total			1,269,504		-74,968		1,367,898		0		77,866		0		0		2,640,299

Sanitation Districts

Rec'd	Taxing Authority Name	Total Assessed Value	Gen Levy	Gen Revenue	Temp Credit Levy	Temp Credit Revenue	Bond Redem Levy	Bond Redem Revenue	Cont Oblig Levy	Cont Oblig Revenue	Abate Refnd Levy	Abate Refnd Revenue	Tax Cred Levy	Tax Cred Revenue	Cap Exp Levy	Cap Exp Revenue	Tot Levy	Tot Revenue
Yes	Boxelder Sanitation District	241,767,391	-		-		-		-		-		-		-		-	0
Yes	Cherry Hills Sanitation District	62,161,937	-		-		-		-		-		-		-		-	0
Yes	Estes Park Sanitation District	106,394,916	-		-		-		-		-		-		-		-	0

revenue - Mill Levy Certification

Rec'd	Taxing Authority Name	Total Assessed Value	Gen Levy	Gen Revenue	Temp Credit Levy	Temp Credit Revenue	Bond Redem Levy	Bond Redem Revenue	Cont Oblig Levy	Cont Oblig Revenue	Abate Refnd Levy	Abate Refnd Revenue	Tax Cred Levy	Tax Cred Revenue	Cap Exp Levy	Cap Exp Revenue	Tot Levy	Tot Revenue
Yes	South Fort Collins Sanitation District	809,377,038	0.500	404,689	-		-		-		-		-		-		0.500	404,689
Yes	Upper Thompson Sanitation District	195,039,817	-		-		-		-		-		-		-		-	0
	Sub-Total			404,689		0		0		0		0		0		0		404,689

School Districts

Rec'd	Taxing Authority Name	Total Assessed Value	Gen Levy	Gen Revenue	Temp Credit Levy	Temp Credit Revenue	Bond Redem Levy	Bond Redem Revenue	Cont Oblig Levy	Cont Oblig Revenue	Abate Refnd Levy	Abate Refnd Revenue	Tax Cred Levy	Tax Cred Revenue	Cap Exp Levy	Cap Exp Revenue	Tot Levy	Tot Revenue
Yes	St. Vrain Valley RE1-J School District	13,152,385	38.585	507,485	-		17.550	230,824	-		0.259	3,406	-		-		56.394	741,716
Yes	Poudre R-1 School District	3,426,218,174	38.532	132,019,039	-		13.947	47,785,465	-		0.151	517,359	-		-		52.630	180,321,862
Yes	Thompson R2-J School District	1,905,697,165	30.114	57,388,164	-		6.043	11,516,128	-		0.158	301,100	-		-		36.315	69,205,393
Yes	Park (Estes Park) R-3 School District	360,685,913	25.518	9,203,983	-		4.365	1,574,394	-		3.122	1,126,061	-		-		33.005	11,904,439
Yes	Johnstown - Milliken RE5-J School District	455,684	19.648	8,953	-		4.800	2,187	-		0.224	102	-		-		24.672	11,243
	Sub-Total			199,127,624		0		61,108,998		0		1,948,029		0		0		262,184,652

Urban Renewal Authority Districts

Rec'd	Taxing Authority Name	Total Assessed Value	Gen Levy	Gen Revenue	Temp Credit Levy	Temp Credit Revenue	Bond Redem Levy	Bond Redem Revenue	Cont Oblig Levy	Cont Oblig Revenue	Abate Refnd Levy	Abate Refnd Revenue	Tax Cred Levy	Tax Cred Revenue	Cap Exp Levy	Cap Exp Revenue	Tot Levy	Tot Revenue
	Sub-Total																	

Water Districts

Rec'd	Taxing Authority Name	Total Assessed Value	Gen Levy	Gen Revenue	Temp Credit Levy	Temp Credit Revenue	Bond Redem Levy	Bond Redem Revenue	Cont Oblig Levy	Cont Oblig Revenue	Abate Refnd Levy	Abate Refnd Revenue	Tax Cred Levy	Tax Cred Revenue	Cap Exp Levy	Cap Exp Revenue	Tot Levy	Tot Revenue
Yes	East Larimer County Water District	468,782,929	-		-		-		-		-		-		-		-	0
Yes	Fort Collins - Loveland Water District	839,994,715	1.500	1,259,992	-		-		-		-		-		-		1.500	1,259,992

revenue - Mill Levy Certification

Rec'd	Taxing Authority Name	Total Assessed Value	Gen Levy	Gen Revenue	Temp Credit Levy	Temp Credit Revenue	Bond Redem Levy	Bond Redem Revenue	Cont Oblig Levy	Cont Oblig Revenue	Abate Refnd Levy	Abate Refnd Revenue	Tax Cred Levy	Tax Cred Revenue	Cap Exp Levy	Cap Exp Revenue	Tot Levy	Tot Revenue
Yes	Little Thompson Water District	488,508,604	-		-		-		-		-		-		-		-	0
Yes	North Carter Lake Water District	4,414,002	8.000	35,312	-		-		-		-		-		-		8.000	35,312
Yes	North Weld County Water District	17,721,948	-		-		-		-		-		-		-		-	0
Yes	Northern Colorado Water Cons. District	5,463,772,965	-		-		-		1.000	5,463,773	-		-		-		1.000	5,463,773
Yes	Pinewood Springs Water District	8,393,132	-		-		29.191	245,004	-		-		-		-		29.191	245,004
Yes	Spring Canyon Water & Sanitation District	16,312,522	3.388	55,267	-		-		-		-		-		-		3.388	55,267
Yes	St. Vrain & Left Hand Water Cons District	4,451,266	0.156	694	-		-		-		-		-		-		0.156	694
Yes	West Fort Collins Water District	49,253,205	-		-		-		-		-		-		-		-	0
	Sub-Total			1,351,265		0		245,004		5,463,773		0		0		0		7,060,042

Timnath Urban Renewal Authority - Tax Increment Financing Breakdown

Name	Total Assessed Value	Total Mill	Timnath Urban Renewal Authority Valuation	Revenue Attributable to TIF
Poudre R-1 School District	3,426,218,174	52.630	68,007,907	3,579,256
Timnath Ranch Metropolitan District No. 1	122	49.750	118	6
Timnath Ranch Metropolitan District No. 2	11,811,235	49.750	11,378,422	566,076
Timnath Farms North Metropolitan District No. 1	30,028	35.000	28,928	1,012
Timnath Farms North Metropolitan District No. 2	244	35.000	235	8
Timnath Farms North Metropolitan District No. 3	244	35.000	235	8
South Timnath Metropolitan District No. 1	145	35.000	140	5
South Timnath Metropolitan District No. 2	20,977,642	35.000	20,131,263	704,594
Timnath Ranch Metropolitan District No. 3	38,137	35.000	36,740	1,286

revenue - Mill Levy Certification

Name	Total Assessed Value	Total Mill	Timnath Urban Renewal Authority Valuation	Revenue Attributable to TIF
Timnath Ranch Metropolitan District No. 4	2,419,781	35.000	2,331,110	81,589
Larimer County	5,706,209,321	22.092	68,007,907	1,502,431
Poudre Valley Fire Protection District	591,371,218	10.595	67,946,181	719,890
Windsor - Severance Fire Protection District	158,907,721	7.699	61,726	475
Town of Timnath	88,061,884	6.688	68,007,907	454,837
Poudre River Public Library District	3,364,883,052	3.000	68,007,907	204,024
Health District Of Northern Larimer Co.	3,481,959,033	2.167	68,007,907	147,373
Fort Collins - Loveland Water District	839,994,715	1.500	67,931,231	101,897
Northern Colorado Water Cons. District	5,463,772,965	1.000	68,007,907	68,008
South Fort Collins Sanitation District	809,377,038	0.500	66,306,480	33,153
Larimer County Pest Control	4,639,797,895	0.142	65,543,154	9,307
Boxelder Sanitation District	241,767,391	-	1,454,867	0
Timnath Urban Renewal Authority	70,594,797	NaN	68,007,907	0

Block 41- Finleys Add Urban Renewal Plan - Tax Increment Financing Breakdown

Name	Total Assessed Value	Total Mill	Block 41- Finleys Add Urban Renewal Plan Valuation	Revenue Attributable to TIF
Thompson R2-J School District	1,905,697,165	36.315	4,489,117	163,022
Larimer County	5,706,209,321	22.092	4,489,117	99,174
City of Loveland	1,209,091,619	9.564	4,489,117	42,934
Loveland General Improvement District 1	22,181,884	2.684	4,489,117	12,049
Thompson Valley Health Services District	1,862,627,762	1.758	4,489,117	7,891

revenue - Mill Levy Certification

Name	Total Assessed Value	Total Mill	Block 41- Finleys Add Urban Renewal Plan Valuation	Revenue Attributable to TIF
Northern Colorado Water Cons. District	5,463,772,965	1.000	4,489,117	4,489
Larimer County Pest Control	4,639,797,895	0.142	4,233,842	601
Blk 41 - Finleys Add URP	4,715,231	NaN	4,489,117	0

Fort Collins Downtown Development Authority - Tax Increment Financing Breakdown

Name	Total Assessed Value	Total Mill	Fort Collins Downtown Development Authority Valuation	Revenue Attributable to TIF
Poudre R-1 School District	3,426,218,174	52.630	51,200,158	2,694,664
Larimer County	5,706,209,321	22.092	51,200,158	1,131,114
City of Fort Collins	2,581,064,489	9.797	102,400,317	1,003,216
Fort Collins Downtown Dev. Auth	196,078,010	5.000	51,200,158	256,001
Fort Collins G.I.D. No. 1	113,614,017	4.924	52,987,852	260,912
Poudre River Public Library District	3,364,883,052	3.000	51,200,158	153,600
Health District Of Northern Larimer Co.	3,481,959,033	2.167	51,200,158	110,951
Northern Colorado Water Cons. District	5,463,772,965	1.000	51,200,158	51,200
Larimer County Pest Control	4,639,797,895	0.142	42,323,735	6,010
Boxelder Sanitation District	241,767,391	-	2,546,110	0
East Larimer County Water District	468,782,929	-	9,079,182	0
BLOCK 23 METRO DISTRICT NO. 1	870,041	-	478,746	0
BLOCK 23 METRO DISTRICT NO. 2	686,848	-	377,943	0

North College Avenue Urban Renewal Authority - Tax Increment Financing Breakdown

revenue - Mill Levy Certification

Name	Total Assessed Value	Total Mill	North College Avenue Urban Renewal Authority Valuation	Revenue Attributable to TIF
Poudre R-1 School District	3,426,218,174	52.630	20,207,706	1,063,532
Larimer County	5,706,209,321	22.092	20,207,706	446,429
City of Fort Collins	2,581,064,489	9.797	20,207,706	197,975
Poudre River Public Library District	3,364,883,052	3.000	20,207,706	60,623
Health District Of Northern Larimer Co.	3,481,959,033	2.167	20,207,706	43,790
Northern Colorado Water Cons. District	5,463,772,965	1.000	20,207,706	20,208
Larimer County Pest Control	4,639,797,895	0.142	18,787,628	2,668
Cherry Hills Sanitation District	62,161,937	-	7,310	0
East Larimer County Water District	468,782,929	-	5,838,870	0
North College Avenue Urban Renewal Authority	44,086,170	NaN	20,207,706	0

Loveland Urban Renewal Authority - Tax Increment Financing Breakdown

Name	Total Assessed Value	Total Mill	Loveland Urban Renewal Authority Valuation	Revenue Attributable to TIF
Thompson R2-J School District	1,905,697,165	36.315	416,054	15,109
Foundry Loveland Metropolitan District	26,526	30.000	320	10
Larimer County	5,706,209,321	22.092	416,054	9,191
City of Loveland	1,209,091,619	9.564	416,054	3,979
Loveland General Improvement District 1	22,181,884	2.684	163,183	438
Thompson Valley Health Services District	1,862,627,762	1.758	416,054	731
Northern Colorado Water Cons. District	5,463,772,965	1.000	416,054	416
Larimer County Pest Control	4,639,797,895	0.142	397,415	56

revenue - Mill Levy Certification

Name	Total Assessed Value	Total Mill	Loveland Urban Renewal Authority Valuation	Revenue Attributable to TIF
Loveland Urban Renewal Authority	35,369,750	NaN	416,054	0
Loveland Downtown Dev. Auth	42,704,589	NaN	396,527	0

US34 Urban Renewal Authority - Tax Increment Financing Breakdown

Name	Total Assessed Value	Total Mill	US34 Urban Renewal Authority Valuation	Revenue Attributable to TIF
Van De Water Metropolitan District No. 2	18,686,695	50.512	6,372	322
Centerra Metropolitan District No. 2	112,657,531	47.600	111,377,307	5,301,560
Thompson R2-J School District	1,905,697,165	36.315	119,642,919	4,344,833
Larimer County	5,706,209,321	22.092	119,642,919	2,643,151
Centerra Metropolitan District No. 5	3,478,506	15.000	3,441,017	51,615
Centerra Metropolitan District No. 2 Res Debt	4,603,415	13.102	4,553,802	59,664
City of Loveland	1,209,091,619	9.564	119,642,919	1,144,265
Centerra Metropolitan District No. 3	28,589	5.000	5,270	26
Thompson Valley Health Services District	1,862,627,762	1.758	119,642,919	210,302
Northern Colorado Water Cons. District	5,463,772,965	1.000	119,642,919	119,643
Larimer County Pest Control	4,639,797,895	0.142	110,711,627	15,721
Little Thompson Water District	488,508,604	-	97,153,099	0
Centerra Metropolitan District No. 1	3,542	-	413	0
Centerra Metropolitan District No. 4	112,590,745	-	111,377,307	0
US 34/Crossroads Corridor Renewal Plan	120,955,961	NaN	119,642,919	0

Midtown Urban Renewal Authority South Prospect - Tax Increment Financing Breakdown

revenue - Mill Levy Certification

Name	Total Assessed Value	Total Mill	Midtown Urban Renewal Authority South Prospect Valuation	Revenue Attributable to TIF
Poudre R-1 School District	3,426,218,174	52.630	5,820,420	306,329
Larimer County	5,706,209,321	22.092	5,820,420	128,585
City of Fort Collins	2,581,064,489	9.797	5,820,420	57,023
Poudre River Public Library District	3,364,883,052	3.000	5,820,420	17,461
Health District Of Northern Larimer Co.	3,481,959,033	2.167	5,820,420	12,613
Northern Colorado Water Cons. District	5,463,772,965	1.000	5,820,420	5,820
Larimer County Pest Control	4,639,797,895	0.142	5,406,827	768
Midtown URA Prospect South	15,685,812	NaN	5,820,420	0

Midtown URA Foothills Mall - Tax Increment Financing Breakdown

Name	Total Assessed Value	Total Mill	Midtown URA Foothills Mall Valuation	Revenue Attributable to TIF
Foothills Metropolitan District	33,829,079	60.110	18,653,372	1,121,254
Poudre R-1 School District	3,426,218,174	52.630	19,495,847	1,026,066
Larimer County	5,706,209,321	22.092	19,495,847	430,702
City of Fort Collins	2,581,064,489	9.797	19,495,847	191,001
Poudre River Public Library District	3,364,883,052	3.000	19,495,847	58,488
Health District Of Northern Larimer Co.	3,481,959,033	2.167	19,495,847	42,248
Northern Colorado Water Cons. District	5,463,772,965	1.000	19,495,847	19,496
Larimer County Pest Control	4,639,797,895	0.142	17,268,779	2,452
Midtown URA Foothills Mall	35,396,125	NaN	19,495,847	0

Loveland Downtown Development Authority - Tax Increment Financing Breakdown

revenue - Mill Levy Certification

Name	Total Assessed Value	Total Mill	Loveland Downtown Development Authority Valuation	Revenue Attributable to TIF
Thompson R2-J School District	1,905,697,165	36.315	817,791	29,698
Foundry Loveland Metropolitan District	26,526	30.000	568	17
Larimer County	5,706,209,321	22.092	817,791	18,067
City of Loveland	1,209,091,619	9.564	817,791	7,821
Loveland General Improvement District 1	22,181,884	2.684	289,646	777
Thompson Valley Health Services District	1,862,627,762	1.758	817,791	1,437
Northern Colorado Water Cons. District	5,463,772,965	1.000	817,791	818
Larimer County Pest Control	4,639,797,895	0.142	775,077	110
Loveland Urban Renewal Authority	35,369,750	NaN	704,134	0
Loveland Downtown Dev. Auth	42,704,589	NaN	817,791	0