

Adopted

Budget

FOR CALENDAR YEAR 2019
WITH COMPARATIVE FIGURES FOR 2017 & 2018



Board of County Commissioners

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December 20, 2018

Board of County Commissioners
Larimer County Residents

SUBJECT: Adopted 2018 Revised and 2019 Larimer County Budgets

Dear Larimer County Commissioners and Residents:

As specified in policy adopted by the Board of County Commissioners, it is the responsibility of the County Manager to prepare a Adopted budget for presentation to the Board, based on the Board's expressed priorities and direction. The 2018 Revised and 2019 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 residents, property owners and visitors. The vast majority of county services are provided without regard to municipal boundaries: city residents receive the same level of service as those living in unincorporated areas. The County's net operating budget is organized into five service categories that describe the type of services delivered. Some service categories include contributions from multiple elected offices. The service categories are:

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

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

Again this year, the County has separated recovery costs from the 2013 flood from operational budgets. This aids comparison of the cost of government over time. 2018 was expected to be the last annual budget with substantial flood recovery costs but due to delays in project approvals by the Federal Emergency Management Agency (FEMA) substantial costs will be incurred in 2019.





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.

2019 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. Throughout the year the Commissioners review performance measures for the five service categories. The measures illustrate trends in the outcomes resulting from County services which inform the Commissioners decisions for setting budgeting guidelines.

Future revenue and expense projections for the operating budget were generated using different sets of assumptions. These studies included modest increases in expenses to keep up with cost-of-living growth and various scenarios for changes in revenues through 2022. The models were used by the Commissioners to establish budget guidelines for 2019. The guidelines included no increases in non-labor operational expenses, holding them flat at 2017 levels. The Commissioners strive to keep staff wages at or near levels benchmarked against market conditions to manage turn-over and attract and retain high quality staff members. For 2019, wages were budgeted to increase by up to 5.0% for employees, which results in an overall increase of 3.5% in the budget.

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 Adopted 2019 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 2019.

The County maintains a comprehensive 5-year Capital Improvement Plan reviewed by the Commissioners annually. Capital improvements are items that will benefit the County for five years or more and generally exceed a cost of \$50,000. The process to prepare this plan includes submittals of needs from all departments and offices, vetting by teams for each of the service categories, a review by the County's Strategic Leadership Committee, and finally consideration by the County Commissioners.

Highlights of the 2019 Adopted Budget – Revenues

Projected Property Tax Growth: The primary source of revenue for the County's General Fund is property tax. Most of the property tax collected by the County is distributed to other entities, most notably school districts. Portions of property tax also go to municipalities and various special districts. The County's share is approximately 25% of the total property tax collected. Colorado property tax law requires County Assessors to conduct countywide reappraisals of property every two years in odd-numbered years. Property taxes based on these updated assessed values are collected in the following year. Because of this reoccurring two-year cycle, the total assessed value of property changes less significantly year over year in odd-numbered years, such as 2019. The County's property tax proceeds in 2019 are estimated to increase 3% above 2018 collections.



The County's operating mill levy has been 21.571 mills since 1992. It is divided between General Fund, Road and Bridge, Human Services, and Health and Environment. An additional 0.75 mills are collected and transmitted by the County to Foothills Gateway which provides services to the developmentally disabled.

Projected Sales Tax Growth: There is not a sales tax in Larimer County that contributes directly to the County General Fund. Instead, the County collects four small dedicated sales taxes that fund specific services. A 0.15% (1½¢ on \$10) sales tax supports operations at the County jail. This tax currently generates enough revenue annually to cover approximately 37% of the jail's operational expenses.

In 2018 Larimer County voters approved a county-wide one-quarter of one percent (.25%) county-wide sales tax to provide behavioral health services to the residents of Larimer County and build and operate a behavioral health facility. The sales tax is scheduled to run from January 1, 2019 through December 31, 2038.

A quarter cent (0.25%, 2½¢ on \$10) sales tax currently funds open space and is shared with municipalities. Beginning in 2019, the County will retain 50% of the sales tax collected.

There is also a 0.15% (1½¢ on \$10) sales tax that funds construction and operation of the county's fairgrounds facility, The Ranch. The County is completing an implementation strategy for the Ranch Master Plan which will specify the new facilities to be built, the improvements to existing facilities needed and include a plan for sustainable revenue generated at the complex to fund operations.

Sales tax collections, other than the new tax for Behavioral Health Services, exceeded the amounts predicted in the adopted budget during 2018 and are budgeted slightly below the Revised 2018 level in 2019 based on the County's conservative approach to budgeting these revenues. These projections are also considered to be conservative because they do not account for any additional sales tax revenue that may accrue from the 2018 Supreme Court decision authorizing state and local sales tax collections on internet sales. Sales tax revenue generated will be invested in each of the departments/offices receiving the funds for the purposes specified in the voter approval.

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 demand for services and costs.

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%.

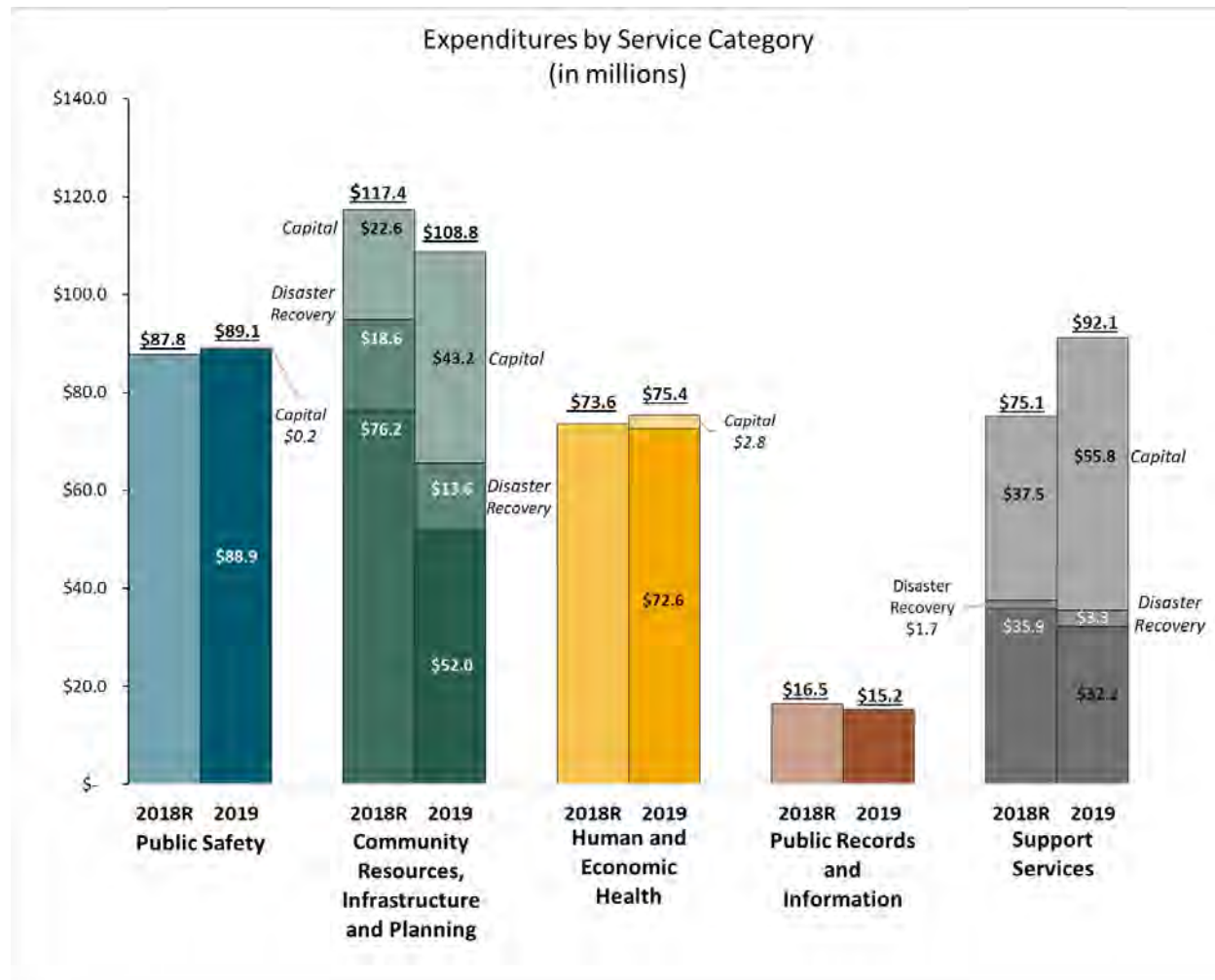
Fees and Charges for Services: Some County services derive significant financial support from fees and charges for services. Examples include the Parks Department, Solid Waste, Building Permits and Inspections, Motor Vehicle, Recording, Treasurer, and some components of the criminal justice system. These 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 7 to 9 years.

Highlights of the Adopted 2019 Budget – Expenses

Expenses in the Adopted 2019 budget are divided into operating expenses, capital improvement plan items and disaster recovery costs. The chart below shows how expenses are divided between those needs and how they compare with expenses from 2018 for each of the service categories.



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



fact that felony crime continues to rise 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 Adopted 2019 budget include additional funding for an Americans with Disabilities Act (ADA) compliance liaison, a Sergeant in the Criminal Impact Unit, and increased funding for an enhanced retirement plan for sworn officers to aid with recruitment and retention of staff.

The District Attorney's staffing needs are increasing with the rising rate of serious crimes. Video evidence for crimes committed in the Judicial District must be managed by the District Attorney's office. The volume of this evidence has reached approximately a terabyte of data per month. In 2019, the District Attorney's office will seek grant funding for additional staff.

Community Resources, Infrastructure and Planning: 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 2019 on several large projects that had originally been planned for construction in 2018. County Road 47 and County Road 44H will be built or rebuilt in 2019. These projects total \$12 million, of which the County expects to be reimbursed approximately 87.5% from a combination of Federal Emergency Management Agency (FEMA) and state sources. County owned bridges connecting mountain neighborhoods across the Big Thompson River to Highway 34 will be completed in 2019. Approvals for federal and state reimbursements toward the cost of construction are still pending. The reimbursements for all flood recovery projects 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 2019 and making appropriate revenue transfers. In addition, staffing needs in Road and Bridge and engineering remain high because of the increase in historic workload attributed to flood recovery and implementation of the projects approved in the comprehensive Capital Improvement Plan.

The Solid Waste Department Adopted 2019 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 approximately 7 to 9 years, the feasibility of various options is being studied now in preparation for timely decisions to be made.

Community Development will be completing work on the Comprehensive Plan early in 2019 and beginning work on updates to the County's Land Use Code to implement the plan. To efficiently accomplish this long-range planning work, the Planning Division devoted one Principle Planner to this effort and has formed a current planning team, headed by a Principle Planner, for application processing. Due to the volume of work in the Building Division, one Lead Plans Examiner has been added.

Human and Economic Health: Human and Economic Health Services are very dependent on programs and funding established by the federal and state governments. The County's work in this category addresses the needs of our community related to human services, public health, workforce development, economic development and behavioral health. The expenditures reflected in the budget include both the cost of administering these programs and some of the direct benefits to clients covered by the federal and state grant programs. It is particularly challenging to budget expenditures in this service category because most of the work is dependent on allocations made to the programs on fiscal



calendars for the federal and state government that do not align with the County's calendar year. The Adopted 2019 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, and was recognized in 2018 by the State for our performance. Similarly, our Economic and Workforce Development Department is a national leader in the successful implementation of programs providing training, internships, and job search assistance and is a valued member of the multi-agency team addressing economic development needs throughout the county in a collaborative, coordinated fashion.

In November 2018, voters approved funding for mental health and substance abuse treatment services throughout our community with a quarter cent (2½¢ on \$10) sales tax. The 2019 Adopted Budget includes funding to begin providing services to those in need through partnerships with existing providers and new services to fill the gaps in available care in our community, and design of a centrally located facility from which to coordinate care and treatment for all communities in the County.

Public Records and Information: The 2019 Adopted budget in this service category is somewhat reduced from 2018. Election costs in 2019 are lower but because 2019 will be a reappraisal year, additional expenses may be incurred to process protests and appeals for property taxes. The County is continuing our efforts to effectively engage community members in cost-effective ways using 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 Facilities Master Plan completed in 2018 documents \$582 million in County facilities needs in the next 20 years. Some of this work is budgeted to occur in 2019 including work on fleet facilities at our main shop and in remote parts of the County, finishing the Coroner's office and morgue, an expansion of the Loveland Police and Courts building, and continued work to address severe overcrowding at the jail. In total this work is budgeted at \$31.4 million for these projects in 2019. A defined plan for addressing the remaining need for expanded facilities in the next decade will be adopted in 2019.

The 2019 Adopted budget includes increased funding for information technology to keep up with the ever-increasing challenge of electronic security, and staffing to address electronic connectivity needs for remote facilities and communities.

Issues Impacting Future County Budgets

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

Population Growth and Changing Demographic in the Community: The largest driver of the need for County services is simply growth of the community. The state demographer's office is projecting growth rates in Larimer County of between 1.5% and 1.9% annually between now and 2030, which yields a projected population of nearly 430,000 by 2030. Some of the impacts of growth that the County will need to address in future budgets are obvious: transportation needs, facilities obsolescence, and growing crime. These are compounded by the challenges of an aging demographic and rising housing



and health care costs, and the availability and cost of child care services. Since the County administers the bulk of government programs serving vulnerable populations and criminal justice offenders, the demand for our services and the associated staffing and facilities required is expected to rise sharply in the coming decade.

County facility shortcomings have already been identified as an acute need and are compounded by population growth. Our fleet shop 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. Our 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 completed in 2018 gave the Commissioners the information they need to plan for the future, but much will remain to be done even with the substantial commitment to facilities reflected in the 2019 budget.

Revenue Source Stability: The primary source of discretionary revenue for the County is property tax. Last 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 will likely be necessary under the Gallagher amendment in the reappraisal cycle in 2019. Because Larimer County's property values are concentrated in residential properties, these adjustments limit property tax growth. Multiple ideas are being discussed around the state to address the impacts on counties and special districts of Gallagher but it is not yet known if adjustments will be made or how they will impact Larimer County.

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

County Strategic Plan: The Commissioners will adopt new five-year Strategic Plan Goals and Objectives before the end of 2018. The County will seek the opportunity to engage with the community to achieve these goals and further strengthen the Larimer County community and organization.

Conclusion

The 2018 Revised and 2019 Adopted budgets comply with County policy and Colorado statutory requirements.

Sincerely,

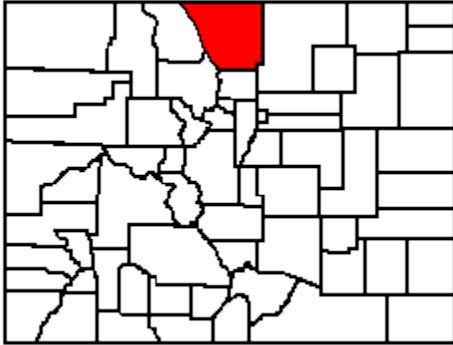
A handwritten signature in black ink that reads "Linda Hoffmann".

Linda Hoffmann
County Manager

Section A – Introduction & Overview

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 2017 [Comprehensive Annual Financial Report](#).

Rank	Employer	# of Employees	% of Total County Employment
1	Colorado State University	7,829	4.0%
2	Poudre R-1 School District	4,394	2.2%
3	Poudre Valley Hospital	3,600	1.8%
4	Thompson School District RJ-2	2,543	1.3%
5	City of Fort Collins	1,900	1.0%
6	Larimer County	1,855	0.9%
7	Avago Technologies US Inc.	1,244	0.6%
8	Woodward Inc.	1,199	0.6%
9	Medical Center of the Rockies	1,152	0.6%
10	City of Loveland	954	0.5%

Demographic Data	2018 Budget	2019 Budget
Population, Most Recent Estimate	339,993	343,976
Population, percent change Since 2010	13.5%	14.8%
Persons under 5 years, percent	5.3%	5.2%
Persons under 18 years, percent	20.0%	19.9%
Persons 65 years and over, percent	14.7%	15.1%
Female persons, percent	50.1%	50.1%
White alone, percent	92.9%	92.8%
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%	2.4%
Native Hawaiian and Other Pacific Islander alone, percent	0.1%	0.1%
Two or More Races, percent	2.5%	2.6%
Hispanic or Latino, percent	11.2%	11.4%
White alone, not Hispanic or Latino, percent	83.1%	82.8%
High school graduate or higher, percent of persons age 25+,	95.1%	95.8%
Bachelor's degree or higher, percent of persons age 25+	44.1%	45.9%
Veterans	21,609	20,770
Housing units	143,268	148,549
Homeownership rate	64.3%	64.8%
Median value of owner-occupied housing units	\$282,500	\$306,600
Households	127,067	130,502
Persons per household	2.49	2.46
Per capita money income in past 12 months (2013 dollars)	\$32,433	\$32,433
Median household income	\$61,942	\$64,980
Economic Data	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	31,698
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	2,692	3,379
Geographic Data	2018 Budget	
Land area in square miles	2,596	2,596
Persons per square mile	115.4	132.5

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

Larimer County Strategic Plan

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

Larimer County 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.

2019 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 2019 Budget development:

State Aids & Federal Revenues

For forecasting purposes, ongoing intergovernmental revenues were assumed to be flat in 2019. In the 2019 budget, state aids and federal revenue total approximately \$88.8 million, or 16 percent of gross County revenue in the 2019 Budget. This represents an eight percent or \$7 million decrease from the 2018 Revised Budget, mainly related to grant funding received in 2018.

Property Tax Revenues

Based on the final 2018 certification of values provided by the Office of the County Assessor, net taxable value in 2018 for use in the 2019 budget grows by 1.5 percent due primarily to new construction, as 2018 is a non-reassessment year. Property tax revenue for general county operating purposes (not including improvement districts, pest district or Foothills Gateway) rises by \$3.2 million or three percent over the 2018 Adopted Budget due to the expiration of a one-time tax levy credit provided in 2018.

Sales, Use, and Specific Ownership Taxes

Sales, Use, and Special Ownership tax revenues are budgeted at \$61.6 million, an increase of \$15.3 million or 33 percent over the 2018 Revised Budget, mainly due to the passage of a new sales tax for behavioral health services that is budgeted at \$15.7 million in 2019.

Previously-existing sales, use and special ownership taxes are below the 2018 Revised Budget by \$356,000 or one percent due to conservative budgeting of such revenues. The 2019 budget represents a \$1.4 million or three percent increase over the 2018 Adopted Budget.

Personnel Costs

For forecasting purposes personnel costs were anticipated to rise by 3.3 percent in 2019. In the 2019 budget, personnel costs of \$174.7 million represent 35 percent of gross expenditures, and 67 percent of 2019 expenditures net of capital projects, disaster costs, inter-fund transfers and interdepartmental charges. The 2019 amount is a four percent increase over the 2018 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), increases in health insurance and short-term disability insurance costs charged to departments of three percent, and generally flat costs for dental insurance, long-term disability insurance, unemployment compensation, worker's compensation, life insurance, and employee assistance programs.

Operating Costs

For forecasting purposes operating expenses were held flat for 2019, with one percent increases assumed for 2020 forward. In the 2019 budget, gross operating costs of \$190.6 million represent 38 percent of the 2019 Budget gross expenditure amount of \$495.5 million. Of this total, approximately \$99.4 million is allocated to Capital or Disaster projects, and Non-Operational Accounts.

Capital Projects

The 2019 Capital Projects Service Category includes \$85 million in direct project funding (not including disaster-response projects), plus approximately \$41.4 million in inter-fund transfers to provide project

funding. The 2019 Capital Budget and Five-Year Capital Improvement Plan include the first phases of several large projects identified in the County's Facilities Master Plan.

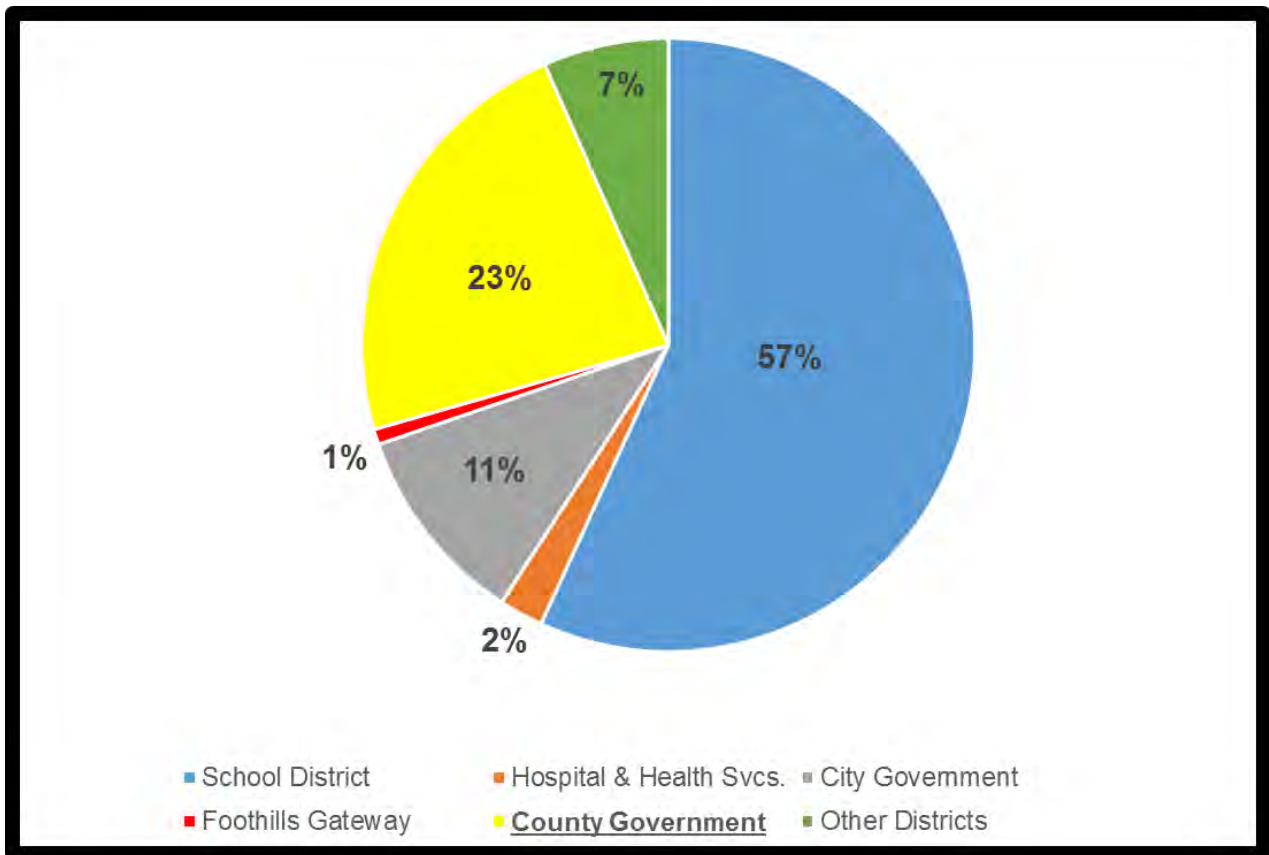
Disaster Recovery

Expenditures related to disaster recovery (primarily the 2013 floods) total \$16.9 million in 2019, including \$12 million related to three specific capital projects. This is a reduction from the 2018 Revised Budget of \$2.1 million.

2019 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 your property tax payments. Based on an example property tax bill and levies adopted by taxing districts, an estimated share of property tax revenues for 2019 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 2019 Budget is based on the following property values supplied by the Office of the County Assessor (values in millions of \$):

Assessed Values				
Category	2017 Budget	2018 Budget	2019 Budget	'19-'18 % Chg.
Total Assessed Value	\$5,058	\$5,706	\$5,802	2%
TIF Value	\$242	\$290	\$313	8%
NET ASSESSED VALUE	\$4,815	\$5,416	\$5,489	1%
Actual Values				
New Construction	\$952	\$1,023	\$1,167	14%
TOTAL ACTUAL VALUE	\$42,400	\$51,864	\$53,315	3%

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

The 2019 Budget includes the following property tax revenues for County services:

- **Property Tax revenue will increase by three 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 also levy 0.082 mills (authorized by State Law)** to recover \$448,177 in revenue lost from abatements and refunds of property taxes in 2018. This is a decrease from the .233 mills levied in 2018 to recover tax revenue lost in 2017.
- **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 \$4,116,974 in 2019 towards the operation of Foothills Gateway. This is a one percent increase from the previous year.
- **2019 Larimer County Government Mill Levy:**

○ County Services Operating Mill Levy	21.571
○ Plus State Abatement Mill Levy	.082
○ <u>TOTAL County Operations Mill Levy:</u>	<u>21.653</u>
○ Foothills Gateway Levy	0.750
○ GRAND TOTAL Mill Levy:	22.403 mills
▪ Change from 2018:	.311 mills
- **Tax Impact:** - The tax impact on the owner of a \$411,119 home (representing no increase from the prior-year value in a non-reappraisal year for existing construction) with a taxable value of \$29,601 is expected to be a \$9, or 1.5 percent increase in the County’s share of property tax in 2019 (not including the mill levy for Foothills Gateway).

Three-Year Comparisons

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

Fund	2017 Actual	2018 Adopted	2018 Revised	2019 Adopted	'19-'18 % Chg
101 – General	\$87.8	\$97.5	\$97.5	\$100.3	3%
182 – Health & Environment	\$3.2	\$3.4	\$3.4	\$3.5	3%
252 – Road & Bridge(b)	\$4.8	\$5.0	\$5.0	\$5.1	3%
262 – Human Services	\$8.6	\$9.0	\$9.0	\$9.2	3%
TOTAL County Services	\$104.4	\$114.9	\$114.9	\$118.1	3%
168 – Foothills Gateway	\$3.6	\$4.1	\$4.1	\$4.1	1.5%
GRAND TOTAL(a)	\$108.0	\$119.0	\$119.0	\$122.2	3%
<p>(a) = Totals may not add up due to rounding and do not include Public or General Improvement Districts or the Pest District Levies.</p> <p>(b) = Of the Road and Bridge Mil Levy, \$2.0 million is contributed to the I-25 Expansion Project each year from 2016 through 2020.</p>					

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

Fund	2017 Actual	2018 Adopted	2018 Revised	2019 Adopted	'19-'18 % Chg
101 – General	18.109	18.357	18.357	18.316	-1%
182 – Health & Environment	.673	.634	.634	.642	1%
252 – Road & Bridge(a)	1.000	.926	.926	.937	1%
262 – Human Services	1.789	1.654	1.654	1.676	1%
Base Mill Levy (Limited by Law)	21.571	21.571	21.571	21.571	0%
Less: Temporary (One-Time) Tax Credit	0.000	-.462	-.462	0.000	N/A
Plus: Abatements & Refunds Levy	.200	.233	.233	.082	-65%
TOTAL For County Services	21.771	21.342	21.342	21.653	1.5%
168 – Foothills Gateway	.750	.750	.750	.750	0%
COUNTY GRAND TOTAL	22.521	22.092	22.092	22.403	1%
<p>(a) = Of the Road and Bridge Mill Levy, 0.364 mills will be contributed to the I-25 Expansion project in 2019</p>					

2019 Revenue Analysis

Overview

The 2019 Proposed Budget includes \$414.3 million in external revenues, which is an increase of 26 percent over the 2018 revised level of \$330 million. External revenues primarily include the property tax levy, sales and use taxes, intergovernmental revenues, debt proceeds, charges for services, grants, licenses and permits, and other miscellaneous revenues provided by outside sources.

Internal revenues including transfers between funds, inter-departmental charges for services, increases by \$18.9 million or 17 percent over the 2018 Revised Budget. The 2019 Budget would result in a net increase in ending fund balances, as all revenues total \$542.1 million versus expenditures of \$495.5 million. This is mainly due the receipt of one-time revenues in 2019 for capital projects for which spending will occur in 2019 and future years.

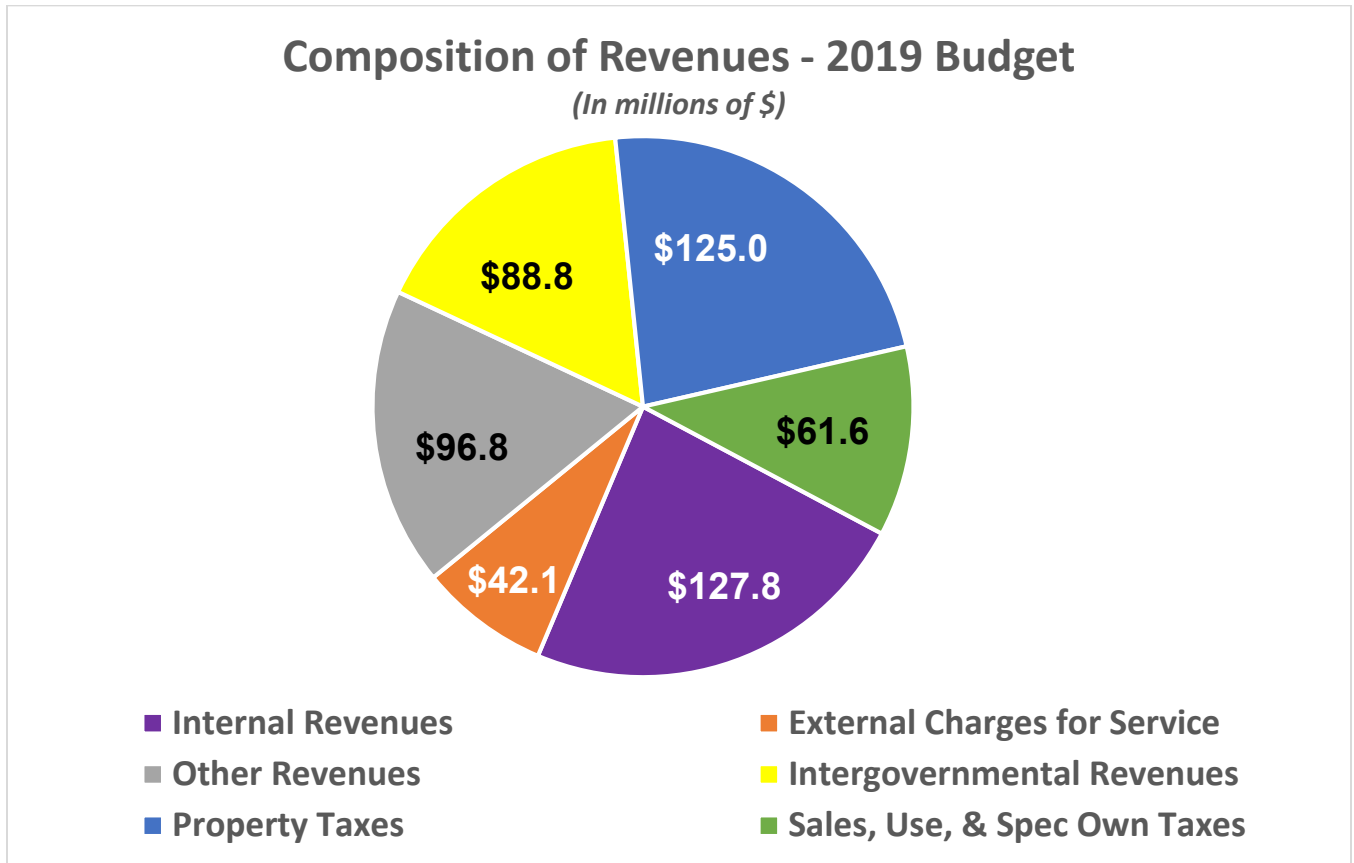
In total, County revenues to support operations increase by \$103.2 million in 2019, or 19 percent over the 2018 Revised Budget, to \$542.1 million. This amount, plus beginning fund balances, matches expenditures plus ending fund balances and represents a balanced budget.

Revenue Estimate Methodology

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

Composition of Revenues

Larimer County, like most counties in Colorado, is highly dependent upon property tax levy and on State aids for mandated programs. In 2019, property tax revenues of \$125.0 million will represent 30 percent of the County's external operating revenues and 23 of all total revenues. Aids from the State of Colorado to support mandated programs and other general support represent 15 percent of total operating revenues. These figures are lower than normal for 2019 due to one-time revenue sources for capital projects.



Revenue Analysis by Category

Property Taxes

Property tax revenues increase by \$3.4 million or three percent over the 2018 Revised Budget, mainly due to the expiration of a one-time levy credit of \$2.5 million provided in 2018.

- Property taxes budgeted for General County operating purposes total \$118.1 million, an increase of \$3.2 million or three percent over 2018.
- An additional \$4.1 million is collected and distributed to the Foothills Gateway facility, an increase of 1.5 percent over 2018.
- Another \$2.8 million is collected on behalf of General and Public Improvement Districts and the Pest Control District, essentially unchanged from 2018.

Intergovernmental Revenues

Intergovernmental revenues in 2019 decline by \$7 million, or seven percent, from the 2018 Revised Budget to \$88.8 million. Significant changes include:

- Anticipated reimbursements and grants related to flood projects decline by \$912,000.
- Intergovernmental revenues decline by \$5.8 million, mainly due to matches for one-time projects, in Natural Resources.
- Revenues related to grants for capital projects increase by \$1.3 million in the Road and Bridge department.

Sales, Use and Special Ownership Tax

Sales, Use and Special Ownership tax revenues are budgeted at \$61.6 million, an increase of \$15.3 million or 33 percent over the 2018 Revised Budget, mainly due to first-year collections of a voter-approved sales tax for behavioral health services approved in 2018.

Previously-existing sales, use and special ownership taxes are below the 2018 Revised Budget by \$356,000 or one percent due to conservative budgeting of such revenues. The 2019 budget represents a \$1.4 million or three percent increase over the 2018 Adopted 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 (2019 budget of \$7.8 million in revenues).
- 0.25 percent (2 ½ cents on \$10) for Open Space (2019 budget of \$12.8 million).
- 0.15 percent (1 ½ cents on \$10) for construction and operation of the County Fairgrounds (2019 budget of \$7.8 million).
- 0.25 percent (2 ½ cents on \$10) for Behavioral Health Services (2019 budget of \$12.8 million)

Sales taxes are budgeted to increase by \$11.6 million, or 39 percent over the 2018 Revised Budget to \$28.4 million. The increase is due to first-year collection of the sales tax for behavioral health.

Use taxes, which are allocated to the same programs at the same proportions to sales tax, are anticipated to increase by \$3.3 million or 58 percent to approximately \$9.1 million, also due to the new behavioral health sales tax. Specific Ownership tax increases by four percent to \$11.4 million in 2019. Most of this revenue source (\$11.2 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 \$367,000 or one percent from the 2018 Revised Budget to \$42.1 million. The most significant changes to the 2018 Revised Budget include:

- Revenues in the Office of Clerk and Recorder decline by \$367,000, including a reduction in reimbursements related to elections of \$201,000 based on the elections cycle and a reduction in recording revenues of \$663,000. These reductions are partially offset by an increase in motor vehicle revenues of \$480,000.
- Revenues in the Workforce Center decline by \$140,000 based on conservative revenue budgeting and a reduction in programming due to reductions in federal funding.
- Charges for service increase by \$157,000 in Criminal Justice Services, mainly due to increasing charges to clients in Community Corrections.

Other External Revenue Sources

Most other external revenue sources, other than debt proceeds, decline by \$2.1 million or nine percent from the 2018 Revised Budget. The decrease from the revised budget is due largely to conservative budgeting of revenues based on experience in 2018. For instance,

- Interest earnings decline by \$145,400 or four percent from the Revised Budget but increase by \$2.7 million or 266 percent over the revised budget due to rising interest rates.
- Miscellaneous Revenues decline from the Revised Budget by six percent but increase over the Adopted Budget by 14 percent or \$1.1 million.
- Licenses and Permits increase by two percent over the Revised Budget and 6 percent over the Adopted Budget based on experience.

Debt proceeds total \$75.5 million in 2019 where none was budgeted in 2018, based on the anticipated issuance of Certificates of Participation for the Jail Expansion project.

Internal Revenues

Internal revenues increase by \$18.9 million or 17 percent from the 2018 Revised Budget to \$127.8 million in 2019. This is primarily due to:

- Transfers between funds increase by \$16.6 million or 23 percent, due mainly to transferring \$34 million in excess reserves in various funds (including \$20 million from the General Fund) to the Capital Projects fund to provide resources for the Fleet Services Campus and Fleet Satellite Shop projects.
- \$4.9 million is transferred from the General Fund to the Jail COP Debt Service Fund for the first time to begin payments on the planned issuance of a \$75.5 million Certificate of Participation for the Jail Expansion project.
- These and other increases are partially offset by a reduction of \$7.4 million in the Criminal Justice Services Fund due the transfer of budgets for alternatives to incarceration, pre-trial services and other programs from the Criminal Justice Services Fund to the General Fund.

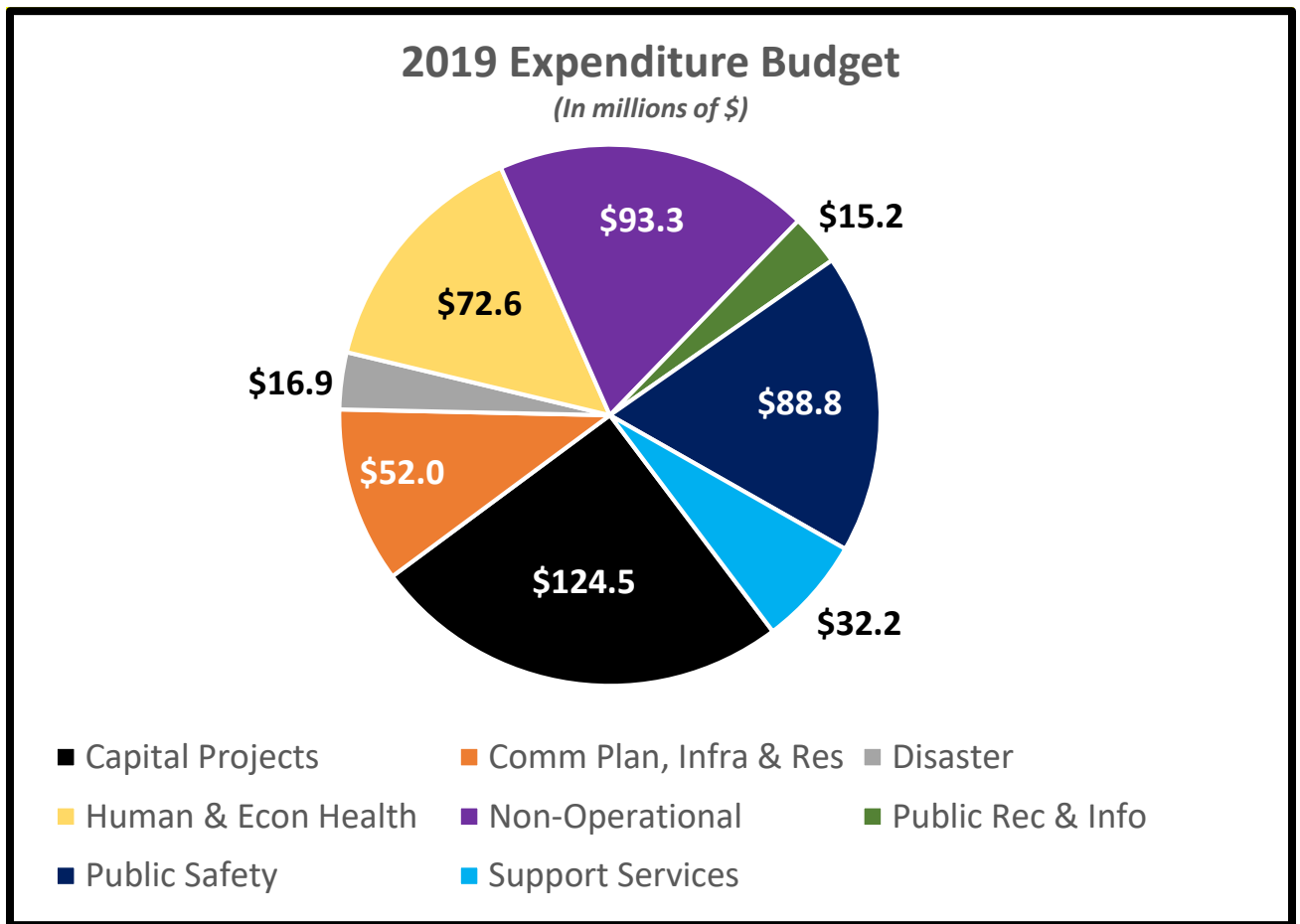
2019 Expenditure Analysis

Overview

The 2019 gross expenditure budget for Larimer County Government is \$495.5 million, an increase over the 2018 Revised Budget of \$471.0 million or 5 percent. The gross expenditure budget includes:

- Non-Operational Governmental Accounts total \$93.3 million and include items such as internal sales tax transfers to other jurisdictions, internal service funds such as fleet management and employee benefits, and non-departmental inter-fund transfers.
- Expenditures related to the 2013 Big Thompson Flood total \$16.9 million in 2019 (see the Capital Projects section for additional information on disaster-related capital projects).
- Capital Project funding totals \$124.5 million. See section E of the Capital Budget for more detail.

Not including these three categories, the 2019 Budget includes net expenditures of \$260.9 million, an increase of \$2.4 million or less than 1 percent from the 2018 Adopted Budget.



Expenditure Highlights by Category

Operating Costs

Operating costs decrease by \$9 million, or three percent, over the 2018 Revised Budget. Significant changes include:

- A decrease of \$3.8 million or forty-six percent in the Non-Operational Accounts related to reduced sales tax allocations to other jurisdictions due to the expiration of the Larimer Humane Society sales tax and a new allocation of Open Lands sales taxes.
- A decrease of \$4.6 million related to disaster projects that were related to grants or completed projects in 2018.
- A decrease in capital expenditures (coded to operating accounts) related to improvement districts in the Engineering department of approximately \$2.3 million.
- Completion of several one-time projects in Natural Resources.

Personnel Costs

Personnel costs increase by \$7 million or four percent over the 2018 Revised Budget. Significant changes from the 2018 Revised Budget include:

- Health insurance rates are anticipated to rise by three percent over 2018, however due to actual employee choices and increased use of vacancy and turnover savings, the budgeted amount increases by \$214,000 or one percent.
- Range adjustments, merit increases, and new regular positions result in salary, social security and retirement cost increases of a combined \$6.0 million. Retirement costs decline by \$923,000 due to turnover of longer-tenured staff.
- Temporary wages drop by \$315,000 in the Office of the Clerk and Recorder based on the election cycle.

Capital Outlay

Capital outlay costs increase by \$5.5 million to \$47.5 million, an increase of 12 percent change over the 2018 Revised Budget mainly due to beginning implementation of the Facilities Master Plan and the Ranch Master Plan (see Capital Budget Section for additional information).

Debt Service

Debt Service payments increase by \$3.4 million or 34 percent due to planned issuance of Certificates of Participation in 2019 which will require an initial payment of \$4.9 million. This increase is partially offset by the elimination of payments related to Open Space revenue bonds which will be paid off in 2018 (\$1.2 million).

Inter-fund Transfers

Transfers between funds increase by \$15.3 million, or 21 percent, over the 2018 Revised Budget. This reduction is mainly due to:

- Transfers of excess fund balances to the capital projects fund (\$17.1 million increase over 2018 Revised Budget), especially for the Fleet Services Campus project (\$32.5 million) and the Fleet Satellite Shops project (\$14 million).
- Transfer from the General Fund to the Jail COP fund to begin payments related to the issuance of Certificates of Participation for the Jail Expansion project (\$4.9 million).
- Transfer to the Road and Bridge fund from the Disaster Fund related to 2013 flood projects that were reduced in the 2018 Revised Budget (increase of \$1.9 million).
- These increases are partially offset by a reduction in the transfer from the General Fund to the Criminal Justice Services Fund of \$7.4 million, as services such as alternative sentencing and pre-trial services are budgeted in the General Fund in 2019.

2019 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 45 Service Proposals for 2019. These requests were evaluated based on the above three criteria, applicability to the County’s Strengths, Weaknesses, Opportunities, and Threats (SWOT) analysis from spring 2018, plus any documented performance improvement goals or return on investment. The following Service Proposals are included in the 2019 Budget, based on the categories above.

Capacity Expansion

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Coroner	Morgue Diener	\$25,000	Morgue Use Fees	Ongoing

Notes: Funding of \$25,000 is provided for temporary help of approximately 1,040 hours to provide morgue diener services at the expanded Coroner facility. This role will assist pathologists in preparing for autopsies, while also maintaining the morgue room, supplies and equipment. The additional cost will be offset by morgue usage fees charged to other counties and private autopsy providers.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Coroner	Morgue Supervisor	\$9,057	Property Tax Levy	Ongoing

Notes: Funding of 9,057 is provided to promote one existing regular position from Investigator II to Morgue Supervisor to provide management oversight of the new Morgue facility. This position will be responsible for ensuring proper procedures are followed and managing the facility’s schedule and billing outside entities for facility use.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
County Attorney	Additional Asst. County Attorney	\$159,631	Property Tax Levy	Ongoing

Notes: One new FTE position of Assistant County Attorney is created due to increasing demand for legal services Countywide. Staffing analysis has shown that peer counties have on average 14-20 attorneys on staff, while Larimer County will have nine with the new position.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Criminal Justice Services	Software Maintenance Support	\$176,885	Property Tax Levy	Ongoing

Notes: General Fund support is provided to the Criminal Justice Services (CJS) division for one-half of the ongoing operating costs of the Larimer Offender Management System (LOIS). LOIS is primarily an offender management system, which also allows for tracking/audit/insight by staff and management. Creation of the program was funded with surplus outside revenues from the Community Corrections department within CJS; however, it will be used on a fifty-fifty basis by General Fund-supported programs such as Alternative Sentencing.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Criminal Justice Services	Staff Reallocation Support	\$136,682	Property Tax Levy	Ongoing

Notes: In 2019 the cost of several programs, including Alternative Sentencing, Pre-Trial Services and Wellness Court are being transitioned from a special revenue fund to the General Fund. As a result the cost of several positions will be reallocated to reflect actual experience, resulting in a cost increase in General Fund-supported programs.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Engineering	Box Elder Fee Filings	\$10,000	Property Tax Levy	Ongoing

Notes: This funding is being provided for the final phase of 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
Community Development	Estes Park Planning Supplemental Funds	\$22,500	Property Tax Levy	Ongoing

Notes: The County has a contract with the Town of Estes Park to provide planning services in the Estes Valley Planning Area. This item provides increased funding to the town to cover rising costs for these services.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Facilities	Building Maintenance Worker	\$4,807	Absorbed in Existing Budget & Property Tax Levy	Ongoing

Notes: One FTE Building Maintenance Worker I position is being added to increase preventative maintenance work, reduce wait times for work orders and ensure County facilities are fully operational. Most of the cost of the position (\$45,000) is being absorbed in the existing Facilities Management budget with a supplement of \$4,807 to be provided by the General Fund.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Human Resources	Health Retirement Account Admin Costs	\$35,000	Property Tax Levy	Ongoing

Notes: Funding is provided for third-party administrative costs for the employee health retirement account. When employees reach retirement eligible age a portion of the value of their sick leave balance is placed into an account they can use for health care costs in retirement. Administrative costs have generally been funded through the annual turnback process requiring additional funds; this action places these costs in the annual budget.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Natural Resources	Maintenance Tech II Positions	\$99,203	Park User Fees & Open Space Sales Tax	Ongoing

Notes: Two regular FTE Maintenance Tech Worker II positions are created in the Natural Resources Department. The cost of the two full-time positions of \$129,123 is partially offset by a reduction in temp worker staffing of \$28,000, with the remaining cost to be funded by Sales Tax and User Fee revenues. The positions are created to improve maintenance services in park facilities as public use continues to increase. One position will be allocated to Horsetooth Reservoir and another will be allocated to the Carter District in the Loveland area.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Natural Resources	Ranger II Position	\$163,191	Park User Fees & Open Space Sales Tax	Ongoing

Notes: One regular FTE Range II position is created in the Natural Resources. This position will provide additional security and law enforcement in the Red Mountain District, which includes Horsetooth Mountain Open Space, during weekday hours that have seen significant visitor activity in recent years.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Non-Departmental	United Way 211 Funding	\$25,000	Property Tax Levy	Ongoing

Notes: Funding of \$25,000, which was also budgeted in 2017 and 2018, continues in 2019 for one-half of a full-time position to be hired by the United Way of Larimer County. This position will be responsible for building and maintaining relationships to local service providers to ensure the accuracy and integrity of all community service information, both governmental and private/non-profit services that citizens require. This position also enhances community partnerships and systems.

Strategic Plan Goals

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Community Development	Land Use Code Update	\$200,000	Property Tax Levy	Two Years (2019 & 2020)

Notes: The Community Development Department is currently in the middle of Phase II of the Comprehensive Plan Update and plan to have the Comprehensive Plan completed in mid-2019. Funding of \$200,000 is provided annually for 2019 and 2020 for the next phase of the process is to update the Land Use Code to reflect the intent and values and implement the Comprehensive Plan. Remaining work would be done in the following phases:

Phase I - Assessment/Audit - This phase would be started in early 2019 to possibly overlap with the final stages of the comprehensive plan. The outcome would be a detailed assessment of the Code, including engagement and interviews to understand and prioritize Code improvements. The Assessment will provide a high level of detail and outline for the work to be done to undertake the Code update in the next phase. We are anticipating this phase would take approximately 6 months to complete.

Phase II - Code Update - The Code update would begin in mid-2019 and continue through 2020. The project would be completed as 2 or 3 modules of work. It might exclude some Code sections, (such as sign standards) and would not include a zoning district map.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Community Development	Estes Valley Comprehensive Plan Update	\$150,000	Property Tax Levy	One-Time

Notes: The Town of Estes Park, in conjunction with the Estes Valley Planning Commission, the Estes Park Town Board of Trustees, and the Larimer County Board of County Commissioners, in 2018 is developing a strategy to work with affected interests in the review and update of the 1996 Estes Valley Comprehensive Plan. The review and update will begin in 2019 and will take a minimum of 18 to 24 months for a thorough, transparent, and engaging planning process to prepare the updated document. The County is providing one-half of the necessary funding of \$300,000, with the remainder to be provided by the Town of Estes Park.

Service Expansion

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Emergency Management	Fire Agency Grant Program	\$30,000	Property Tax Levy	Ongoing

Notes: Funding is provided to create a program where the County would provide funding to Fire Agencies as a local match for grant requests. Many Fire Agencies in the County, especially those in rural areas, lack adequate resources to provide local matches for grants for equipment and other services. Assisting smaller Fire Agencies to become more self-sufficient will help them respond to fires and other emergencies which will help reduce the demand on County emergency services.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Engineering	Grading Permit Implementation Consultant	\$25,000	Property Tax Levy	One-Time

Notes: Funding is provided to study implementing a permitting system for land grading projects. At present the County has not implemented Appendix J of the International Building Code pertaining to grading permits. As a result, grading projects that affect less than one acre have no regulations despite potential significant impact on stormwater drainage and floodplains (projects of over one acre are regulated by the State). Based on the results of the Study the Board of County Commissioners may consider implementation of a permitting system in late 2019 or 2020.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Engineering	Red Feather Lakes Center Line Survey	\$20,000	Property Tax Levy	One-Time

Notes: Funding is provided to match anticipated grant funding from the State Department of Local Government or other sources to fund a project to complete a survey of roadway centerlines that was partially completed in 2010.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Human Resources	Tuition Reimbursement Program	\$30,000	Property Tax Levy	Ongoing

Notes: Funding is provided to establish a tuition reimbursement program to improve recruitment and retention efforts for County staff. Larimer is one of only two counties in the peer group to not offer such a program.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Human Resources	Supplemental Retirement Match for Sworn Law Enforcement	\$400,000	Property Tax Levy	Ongoing

Notes: Funding is provided to increase the employer match of voluntary contributions to the County's 457(b) retirement plan, provided to sworn law enforcement personnel, by up to an additional four percent. The cost reflects an estimate of one-half of eligible employees taking advantage of the match and would only be provided as a match to employees who make their own salary contribution. This enhancement is provided due to continued difficulty in filling and retaining sworn law enforcement positions, especially due to many retirements anticipated soon. The funding will be in the Employee Benefits fund and allocated as necessary based on actual utilization.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Information Technology	Communication & Connectivity Management	\$90,894	Property Tax Levy	Ongoing

Notes: Funding is provided to retain and improve the significant staff expertise that has been developed because of the rural broadband project to protect the County's interests in public safety radio, internet and fiber connectivity in the region. Additional services to be provided include: support emergency management, including response, by ensuring radio and data communication connectivity for local resources including the Larimer Emergency Telephone Authority and other local partners; facilitate solutions for economic development challenges for internet business and remote workers; participate in rural internet topics including federal funding programs, legislation, partnerships with municipal internet providers and assist private companies in developing high speed internet services in underserved areas of our county; and monitor legislative and business changes and respond to grant funding opportunities to protect the needs and interests of our community.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Information Technology	GIS Imagery	\$125,000	Property Tax Levy	Ongoing

Notes: Larimer County requires and makes available to the community satellite and aerial imagery that is critical for land use planning, transportation projects, and private purposes. Previously this data was provided by a vendor through a collaborative agreement where the County provided emergency backup services. The previous vendor has been purchased and the agreement has been terminated, requiring the County to purchase this data. Funding is being provided to purchase updated high-quality data on a biennial basis.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Information Technology	IT Security Services	\$85,000	Property Tax Levy	Combination

Notes: Funding of \$85,000 is provided to implement two IT security programs that will enable the County to comply with new State data security regulations related to election, criminal justice and human services programs. New services include protection against dissemination of personally identifying information and real-time monitoring of the County's network for suspicious activity. Ongoing annual software maintenance costs are estimated at \$20,000 annually.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Sheriff	Assign Deputy as ADA Liaison	\$115,131	Property Tax Levy	Combination

Notes: In 2017 the County engaged a consultant to determine how the County can better implement the federal Americans with Disabilities Act (ADA), and in 2018 the County created a position to improve services on a countywide level. Both efforts have shown that the County Jail has significant needs in this area, which have been largely provided by an existing jail deputy position, which is necessary due to frequent inmate contact. One regular position of Deputy is created to backfill the former duties of this position. Some of the costs of onboarding this position are one-time expenses.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Sheriff	Criminal Impact Unit Staffing	\$220,586	Property Tax Levy	Combination

Notes: During 2018 the Office of the Sheriff shifted three positions from the Criminal Impact Unit (CIU) of the Investigations Division to the Northern Colorado Drug Task Force. This item provides one regular Sergeant position to the CIU to partially offset the transferred staff. The CIU is a critical unit within Investigations that carries out surveillance and intelligence gathering on high-profile felony cases. Of the 2019 cost approximately \$76,200 is for one-time set-up costs.

Position Summary Schedule

Overview

A schedule of changes to regular, authorized positions in the 2019 budget by Service Category is shown below and are reported as full-time equivalents (FTE). Limited-term and temporary positions are not included in this summary.

Service Category & Elected Office/Department		2018 Revised	Position Change(s)	2019 Adopted
Public Safety				
	Coroner	8.00		8.00
	Criminal Justice Services	187.50		187.50
	District Attorney	87.00		87.00
	Emergency Management	3.00		3.00
	Sheriff	410.00	+2.00	412.00
<u>Subtotal – Public Safety</u>		<u>695.50</u>	<u>+2.00</u>	<u>697.50</u>
Community Planning, Infrastructure and Resources (CPIRs)				
	Community Development	38.22	+1.00	39.22
	Engineering	31.00		31.00
	Natural Resources	43.70	+3.00	46.70
	Road and Bridge	66.00	+3.00	69.00
	The Ranch (Fairgrounds)	21.50	+1.00	22.50
	Solid Waste	25.50		25.50
<u>Subtotal – CPIRs</u>		<u>225.92</u>	<u>+8.0</u>	<u>233.92</u>
Human and Economic Health				
	Behavioral Health	0.00	+3.00	3.00
	Extension	4.00		4.00
	Health and Environment	83.40		83.40
	Human Services	362.43	+2.50	364.93
	Workforce & Economic Development	6.00		6.00
<u>Subtotal – Human & Economic Health</u>		<u>455.83</u>	<u>+5.50</u>	<u>461.33</u>
Public Records & Information				
	Assessor	43.00		43.00
	Clerk and Recorder	84.00		84.00
	Public Communication	2.75		2.75
	Treasurer	14.00		14.00
<u>Subtotal – Public Records & Information</u>		<u>143.75</u>		<u>143.75</u>

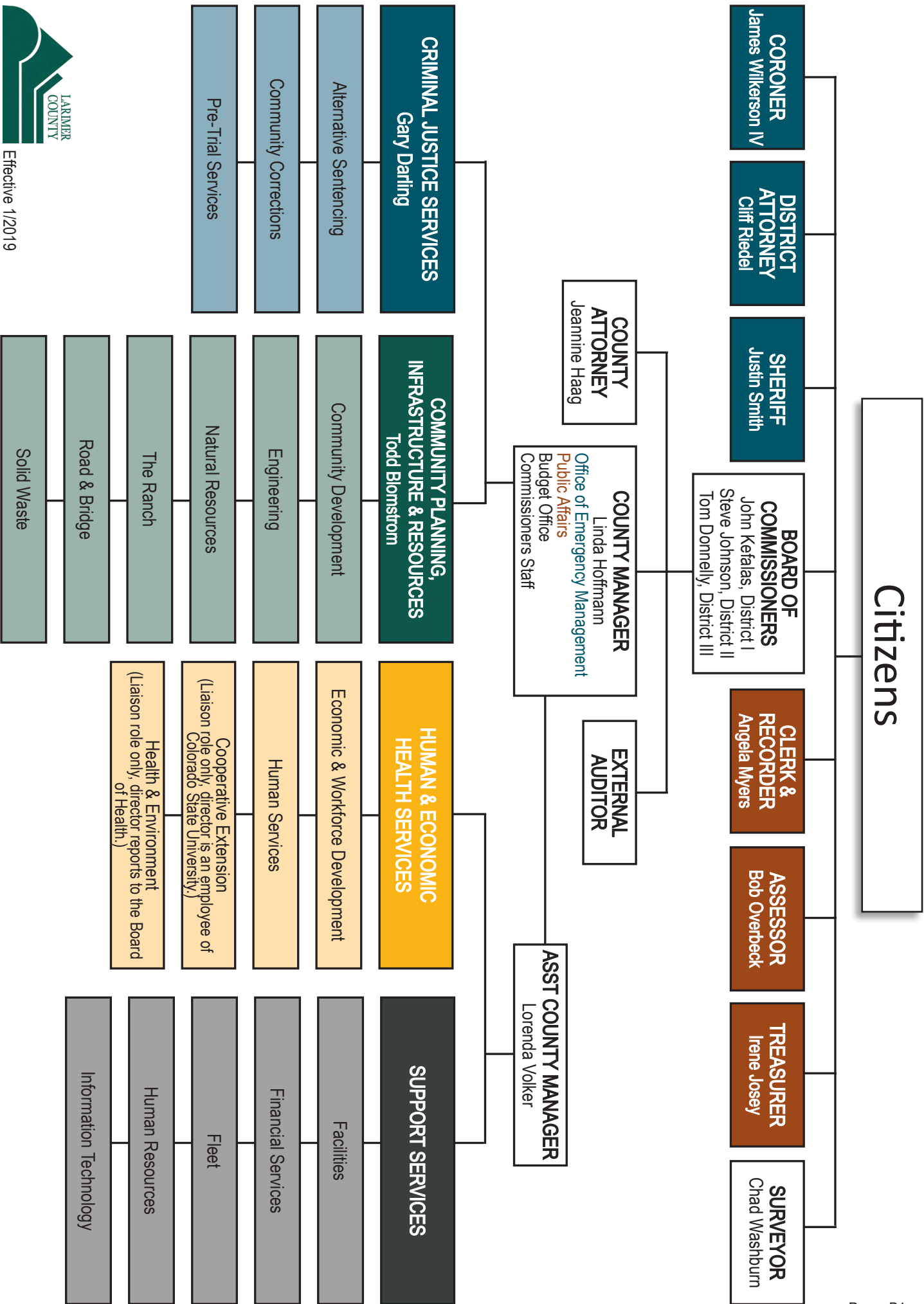
	Service Category	2018 Revised	Position Change(s)	2019 Adopted
Support Services				
	Board of County Commissioners & County Manager	12.00		12.00
	County Attorney	15.42	+1.00	16.42
	Facilities	32.50	+1.00	33.50
	Finance	26.25		26.25
	Fleet	18.00		18.00
	Human Resources	20.80		20.80
	Information Technology	76.50		76.50
	<u>Subtotal – Support Services</u>	<u>201.47</u>	<u>+2.00</u>	<u>203.47</u>
	COUNTY-WIDE TOTAL	1722.47	+17.50	1739.97

Specific changes by Service Category are displayed below:

Service Category & Elected Office/Department	FTE Change	Position Title(s)
Public Safety		
Sheriff	+2.00	CIU Sergeant; Jail Deputy
Community Planning, Infrastructure and Resources (CPIRs)		
Community Development	+1.00	Lead Plans Examiner
Natural Resources	+3.00	Ranger II (2); Maintenance Technician II
Road and Bridge	+3.00	Equipment Operator Journey (2); Equipment Operator Master
The Ranch	+1.00	Accountant I
Human and Economic Health		
Behavioral Health	+3.00	Behavioral Health Director; Business Ops Coordinator; Dept. Specialist
Human Services	+2.50	Social Case Worker II (2.5)
Support Services		
Facilities	+1.00	Building Maintenance Worker II
County Attorney	+1.00	Assistant County Attorney
COUNTY-WIDE TOTAL	+17.50	

Section B – Financial Summary & Policies

LARIMER COUNTY ORGANIZATIONAL CHART



2019 Expenditures by Division

Overview

The 2019 gross expenditure budget for Larimer County Government is \$495.5 million, broken out by Elected Office/Division as shown in the tables below:

Elected Office/Division	FY2017 ACTUAL	FY2018 ADOPTED	FY2018 CHANGES	FY2018 REVISED	FY2019 PROPOSED	2019-2018 REVISED \$
Assessor	\$3,958,969	\$4,322,366	\$0	\$4,322,366	\$4,516,625	\$194,259
Clerk and Recorder	\$7,280,751	\$9,926,680	\$840,596	\$10,767,276	\$8,652,145	(\$2,115,131)
Engineering	\$15,868,180	\$8,325,484	\$5,863,049	\$14,188,533	\$7,252,644	(\$6,935,889)
Natural Resources	\$24,970,745	\$17,622,999	\$14,231,657	\$31,854,656	\$20,970,270	(\$10,884,386)
Community Development	\$4,780,497	\$5,077,947	\$1,076,631	\$6,154,578	\$5,641,645	(\$512,933)
Road and Bridge	\$46,238,761	\$81,255,355	(\$33,250,658)	\$48,004,697	\$54,010,685	\$6,005,988
The Ranch	\$9,092,949	\$12,477,208	\$909,273	\$13,386,481	\$10,829,442	(\$2,557,039)
Solid Waste	\$5,496,341	\$8,103,437	\$0	\$8,103,437	\$11,122,546	\$3,019,109
Community Planning, Infrastructure & Resources - TOTAL	\$4,076,955	\$132,862,430	(\$11,170,048)	\$121,692,382	\$109,827,232	(\$11,865,150)
Alternative Sentencing Department	\$6,095,097	\$6,949,958	(\$30,000)	\$6,919,958	\$7,791,648	\$871,690
Community Corrections	\$11,091,477	\$11,777,175	\$459,116	\$12,236,291	\$12,479,635	\$243,344
Criminal Justice Coordination	\$799,172	\$834,202	\$194,797	\$1,028,999	\$1,704,073	\$675,074
Criminal Justice - TOTAL	\$17,985,746	\$19,561,334	\$623,913	\$20,185,247	\$21,975,356	\$1,790,109
Budget	\$40,293,987	\$40,638,058	(\$973,431)	\$39,664,627	\$61,456,889	\$21,762,262
Commissioners and County Manager	\$3,082,234	\$7,663,017	(\$2,786,452)	\$4,876,565	\$5,927,003	\$1,050,438
County Attorney	\$2,026,154	\$2,208,597	\$168,000	\$2,376,597	\$2,396,422	\$19,825
Facilities Management	\$22,260,819	\$50,413,263	(\$10,195,800)	\$40,217,463	\$41,304,197	\$1,086,734
Fleet Services	\$11,064,665	\$8,536,466	\$2,520,000	\$11,056,466	\$14,584,676	\$3,528,210
Human Resources	\$27,536,916	\$31,999,071	\$378,917	\$32,377,988	\$35,146,469	\$2,768,481
Print Shop and Mail(a)	\$423,473	\$0	\$0	\$0	\$0	\$0
County Manager - TOTAL	\$106,688,249	\$141,458,472	(\$10,888,766)	\$130,569,706	\$160,815,656	\$30,245,950
Coroner	\$1,229,864	\$1,423,686	\$0	\$1,423,686	\$1,598,484	\$174,798
District Attorney	\$8,224,517	\$9,065,655	\$20,808	\$9,086,463	\$9,330,211	\$243,748
Accounting and Reporting	\$13,927,896	\$7,691,215	\$74,277	\$7,765,492	\$10,915,383	\$3,149,891
Purchasing	\$354,749	\$483,707	\$62,400	\$546,107	\$490,769	(\$55,338)
Risk Management	\$2,908,544	\$2,807,454	\$561,740	\$3,369,194	\$2,994,944	(\$374,250)
Sales Tax Collection and Distribution	\$10,705,097	\$11,692,626	\$899,916	\$12,592,542	\$10,753,934	(\$1,838,608)
Financial Services - TOTAL	\$27,896,285	\$22,675,003	\$1,598,333	\$24,273,336	\$25,155,030	\$891,694

(a) = This program as eliminated in 2017 and will no longer appear in these reports after 2019

Elected Office/Division	FY2017 ACTUAL	FY2018 ADOPTED	FY2018 CHANGES	FY2018 REVISED	FY2019 PROPOSED	2019-2018 REVISED \$
Information Technology Management	\$16,872,280	\$18,818,499	\$661,103	\$19,479,602	\$21,357,899	\$1,878,297
Behavioral Health	\$0	\$0	\$0	\$0	\$4,366,503	\$4,366,503
Cooperative Extension	\$738,031	\$878,187	\$28,000	\$906,187	\$1,087,914	\$181,727
Health and Environment	\$9,657,108	\$11,571,252	(\$988,148)	\$10,583,104	\$11,187,661	\$604,557
Human Services	\$44,580,591	\$48,746,498	\$0	\$48,746,498	\$49,277,809	\$531,311
Workforce Center	\$8,535,822	\$8,303,300	\$1,679,606	\$9,982,906	\$8,687,506	(\$1,295,400)
TOTAL - Health and Human Services	\$63,511,552	\$69,499,237	\$719,458	\$70,218,695	\$74,607,393	\$4,388,698
Public Trustee	\$0	\$432,928	(\$42,928)	\$390,000	\$381,000	(\$9,000)
Sheriff	\$50,205,841	\$54,506,989	\$2,567,366	\$57,074,355	\$55,663,499	(\$1,410,856)
Surveyor	\$6,695	\$20,880	\$0	\$20,880	\$7,183	(\$13,697)
Treasurer	\$1,252,879	\$1,559,940	\$0	\$1,559,940	\$1,636,702	\$76,762
TOTAL - All Departments	\$381,971,906	\$486,134,100	(\$15,070,165)	\$471,063,935	\$495,524,415	\$24,460,480

Budget Summary by Service Category

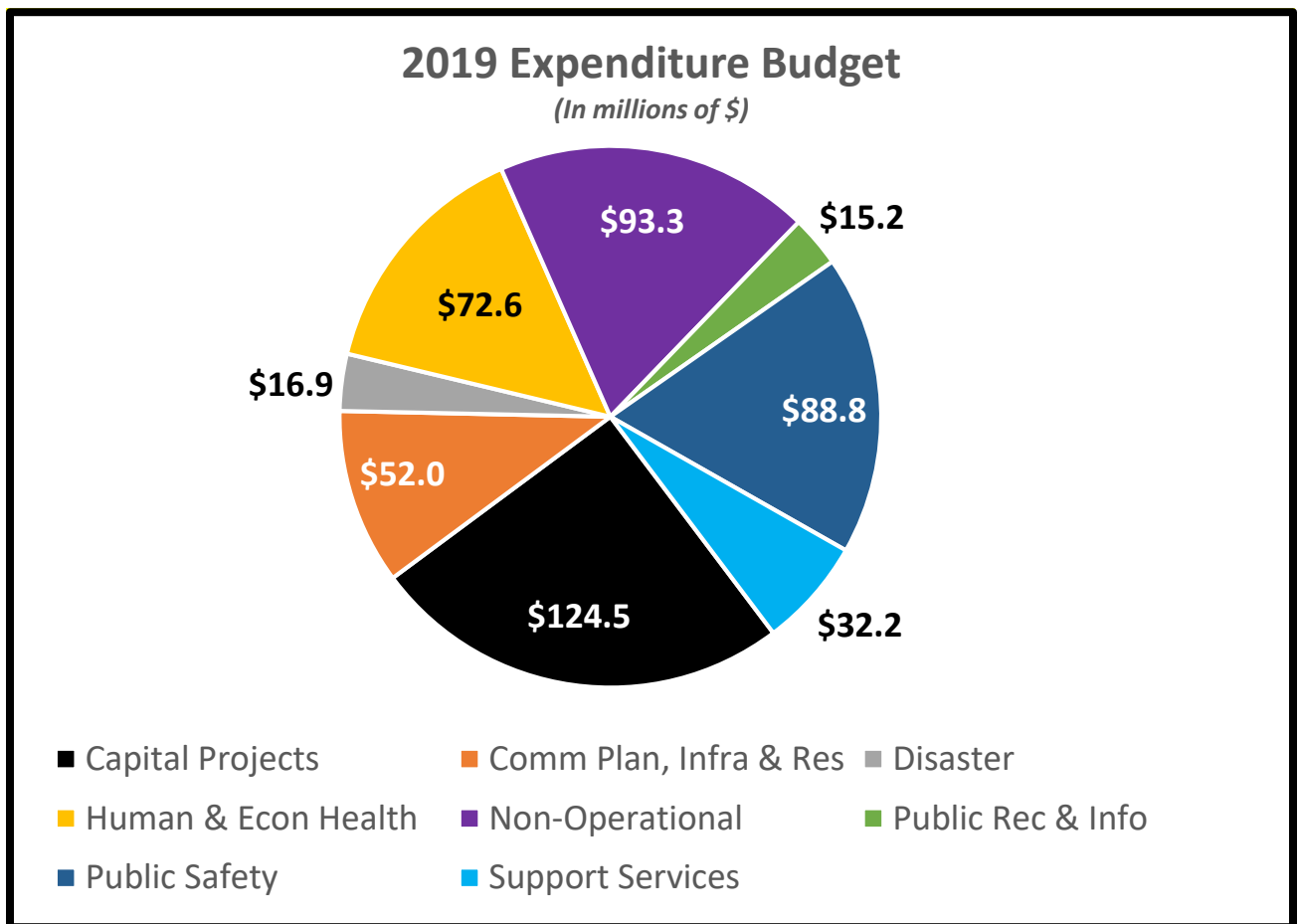
Overview

The 2019 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 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 2019. 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	FY2017 ACTUALS	FY2018 ADOPTED	FY2018 CHANGES	FY2018 REVISED	FY2019 PROPOSED	\$ Change From REV
Licenses & Permits	\$41,426	\$44,371	\$0	\$44,371	\$38,639	(\$5,732)
External Charges for Services	\$10,855,230	\$10,637,613	\$545,000	\$11,182,613	\$10,817,648	(\$364,965)
Interest Earnings	\$3,051,205	\$1,050,000	\$2,950,000	\$4,000,000	\$4,000,000	\$0
Miscellaneous Revenues	\$3,818	\$306	\$0	\$306	\$300	(\$6)
Internal Charges for Services	\$0	\$2,971	\$0	\$2,971	\$2,200	(\$771)
Total Revenue	\$13,951,680	\$11,735,261	\$3,495,000	\$15,230,261	\$14,858,787	(\$371,474)
Personnel	\$9,787,727	\$12,275,349	(\$6,427)	\$12,268,922	\$12,061,459	(\$207,463)
Operating Costs	\$2,402,559	\$3,916,283	\$310,854	\$4,227,137	\$3,096,570	(\$1,130,567)
Total Expenses	\$12,190,287	\$16,191,632	\$304,427	\$16,496,059	\$15,158,029	(\$1,338,030)

Community Resources, Infrastructure and Planning

These departments manage, maintain, develop, and inspect much of the County's built environment with the goal of providing quality transportation, outdoor recreation and conservation, environmental safety, and well-planned development in the County's unincorporated areas. Departments include:

- Code Compliance & Building
- Engineering
- Natural Resources
- Development Planning
- Public Works Administration
- Road & Bridge
- The Ranch & Fairgrounds
- Solid Waste

Description	FY2017 ACTUALS	FY2018 ADOPTED	FY2018 CHANGES	FY2018 REVISED	FY2019 PROPOSED	\$ Change From REV
Property Taxes	\$5,492,823	\$5,650,296	(\$15,004)	\$5,635,292	\$5,841,698	\$206,406
Sales & Use Tax	\$5,908,013	\$7,525,235	(\$2,028,100)	\$5,497,135	\$7,751,022	\$2,253,887
Other Taxes	\$10,811,333	\$10,721,645	\$222,975	\$10,944,620	\$4,600,210	(\$6,344,410)
Intergovernmental Revenue	\$17,622,241	\$12,258,541	\$7,019,367	\$19,277,908	\$6,588,147	(\$12,689,761)
Licenses & Permits	\$7,388,148	\$6,697,519	\$79,500	\$6,777,019	\$6,968,467	\$191,448
External Charges for Services	\$16,779,354	\$14,378,074	\$1,057,782	\$15,435,856	\$16,024,461	\$588,605
Interest Earnings	\$858,663	\$543,497	\$118,410	\$661,907	\$748,827	\$86,920
Miscellaneous Revenues	\$376,099	\$549,420	(\$7,856)	\$541,564	\$1,075,680	\$534,116
Other Revenues	\$0	\$0	\$74,000	\$74,000	\$23,000	(\$51,000)
Sale of Capital Assets	\$2,990,525	\$0	\$0	\$0	\$0	\$0
Debt Proceeds	\$2,625,000	\$0	\$0	\$0	\$0	\$0
Transfers from County Funds	\$2,568,818	\$1,551,808	\$3,181,391	\$4,733,199	\$1,152,793	(\$3,580,406)
Internal Charges for Services	\$294,067	\$133,111	\$61,280	\$194,391	\$207,911	\$13,520
Total Revenue	\$73,715,083	\$60,009,147	\$9,763,745	\$69,772,892	\$50,848,447	(\$18,790,676)
Personnel	\$20,275,288	\$23,698,735	\$10,538	\$23,709,273	\$24,914,599	\$1,205,326
Operating Costs	\$32,693,527	\$31,772,575	\$8,057,597	\$39,830,172	\$25,907,736	(\$13,922,436)
Capital Outlay	\$7,881,660	\$4,205,346	\$4,429,014	\$8,634,360	\$100,000	(\$8,534,360)
Debt Service	\$555,344	\$217,760	\$0	\$217,760	\$218,280	\$520
Other Financing Uses	\$4,825,807	\$2,594,241	\$5,321,776	\$7,916,017	\$775,896	(\$7,140,121)
Other Expenses	\$0	\$0	\$72,000	\$72,000	\$25,000	(\$47,000)
Inventory Reporting	(\$11,903)	\$55,000	\$13,972	\$68,972	\$55,000	(\$13,972)
Total Expenses	\$66,219,723	\$62,543,657	\$17,904,897	\$80,448,554	\$51,996,511	(\$28,452,043)

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	FY2017 ACTUALS	FY2018 ADOPTED	FY2018 CHANGES	FY 2018 REVISED	FY2019 PROPOSED	\$ Change From REVI
Property Taxes	\$11,735,342	\$12,389,836	\$0	\$12,389,836	\$12,722,107	\$332,271
Sales & Use Tax	\$434,881	\$674,628	(\$674,628)	\$0	\$12,899,313	\$12,899,313
Intergovernmental Revenue	\$42,863,139	\$45,760,949	\$1,352,880	\$47,113,829	\$47,193,810	\$79,981
Licenses & Permits	\$738,492	\$672,810	\$87,000	\$759,810	\$807,060	\$47,250
External Charges for Services	\$2,051,719	\$2,074,305	\$241,270	\$2,315,575	\$1,581,469	(\$734,106)
Interest Earnings	\$277	\$263	\$0	\$263	\$21,008	\$20,745
Miscellaneous Revenues	\$2,959,728	\$2,107,026	\$118,076	\$2,225,102	\$1,925,105	(\$299,997)
Transfers from County Funds	\$1,113,988	\$1,368,276	(\$1)	\$1,368,275	\$1,308,993	(\$59,282)
Internal Charges for Services	\$2,734,263	\$2,192,116	\$101,515	\$2,293,631	\$2,186,195	(\$107,436)
Total Revenue	\$64,631,828	\$67,240,209	\$1,226,112	\$68,466,321	\$80,645,060	\$12,178,739
Personnel	\$41,221,596	\$46,009,482	(\$320,497)	\$45,688,985	\$47,137,982	\$1,448,997
Operating Costs	\$23,671,692	\$25,211,073	\$1,441,796	\$26,652,869	\$25,479,557	(\$1,173,312)
Capital Outlay	\$69,617	\$13,000	(\$2,790)	\$10,210	\$13,760	\$3,550
Other Financing Uses	\$422,615	\$0	\$21,500	\$021,500	\$0	(\$21,500)
Other Expenses	\$0	\$1,000,000	\$0	\$1,000,000	\$0	(\$1,000,000)
Total Expenses	\$65,385,521	\$72,233,555	\$1,140,009	\$73,373,564	\$72,631,299	(\$742,265)

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	FY2017 ACTUALS	FY2018 ADOPTED	FY2018 CHANGES	FY2018 REVISED	FY2019 PROPOSED	\$ Change From REVI
Sales & Use Tax	\$8,610,000	\$8,816,425	\$0	\$8,816,425	\$9,169,082	\$352,657
Intergovernmental Revenue	\$3,728,662	\$3,164,134	\$737,674	\$3,901,808	\$3,888,200	(\$13,608)
Licenses & Permits	\$364,383	\$310,000	\$100,000	\$410,000	\$350,000	(\$60,000)
External Charges for Services	\$11,715,956	\$11,756,792	\$771,542	\$12,528,334	\$12,405,292	(\$123,042)
Interest Earnings	\$50,926	\$53,825	\$10,000	\$63,825	\$64,266	\$441
Miscellaneous Revenues	\$735,259	\$673,762	\$638,880	\$1,312,642	\$789,906	(\$522,736)
Transfers from County Funds	\$7,151,733	\$8,139,014	(\$30,000)	\$8,109,014	\$2,989,713	(\$5,119,301)
Internal Charges for Services	\$658,798	\$606,344	(\$198,340)	\$408,004	\$656,844	\$248,840
Total Revenue	\$33,015,717	\$33,520,296	\$2,029,756	\$35,550,052	\$30,313,303	(\$5,236,749)
Personnel	\$58,698,429	\$64,468,537	\$107,818	\$64,576,355	\$67,545,366	\$2,969,011
Operating Costs	\$18,101,652	\$19,875,787	\$2,921,176	\$22,796,963	\$20,963,409	(\$1,833,554)
Capital Outlay	\$0	\$300,000	\$0	\$300,000	\$0	(\$300,000)
Other Financing Uses	\$790,306	\$268,282	\$410,979	\$679,261	\$320,696	(\$358,565)
Total Expenses	\$77,590,387	\$84,912,606	\$3,439,973	\$88,352,579	\$88,829,471	\$1,042,766

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	FY2017 ACTUALS	FY2018 ADOPTED	FY2018 CHANGES	FY2018 REVISED	FY2019 PROPOSED	\$ Change From REVI
Intergovernmental Revenue	\$287,173	\$25,560	\$3,869	\$29,429	\$25,560	(\$3,869)
Licenses & Permits	\$5,700	\$0	\$0	\$0	\$0	\$0
External Charges for Services	\$256,681	\$229,208	\$10,000	\$239,208	\$237,948	(\$1,260)
Miscellaneous Revenues	\$167,799	\$150,564	\$14,200	\$164,764	\$144,000	(\$20,764)
Sale of Capital Assets	\$9,700	\$0	\$0	\$0	\$0	\$0
Transfers from County Funds	\$15,449,704	\$14,434,598	\$232,215	\$14,666,813	\$13,174,057	(\$1,492,756)
Internal Charges for Services	\$9,509,254	\$9,730,638	(\$303,569)	\$9,427,069	\$10,059,560	\$632,491
Total Revenue	\$25,686,011	\$24,570,568	(\$43,285)	\$24,527,283	\$23,641,125	(\$886,158)
Personnel	\$17,033,334	\$18,307,657	\$190,898	\$18,498,555	\$19,628,715	\$1,130,160
Operating Costs	\$12,107,278	\$14,365,503	\$627,548	\$14,993,051	\$11,503,285	(\$3,489,766)
Capital Outlay	\$1,887,787	\$1,105,449	\$92,647	\$1,198,096	\$1,103,205	(\$94,891)
Other Financing Uses	\$409,631	\$897,000	\$699,376	\$1,596,376	\$0	(\$1,596,376)
Total Expenses	\$31,438,029	\$34,675,609	\$1,610,469	\$36,286,078	\$32,235,205	(\$4,050,873)

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	FY2017 ACTUALS	FY2018 ADOPTED	FY2018 CHANGES	2018 REVISED	FY2019 PROPOSED	\$ Change from REVI
Property Taxes	\$90,921,391	\$101,542,796	\$0	\$101,542,796	\$104,401,185	\$2,858,389
Sales & Use Tax	\$21,182,657	\$14,756,100	\$1,062,748	\$15,818,848	\$10,929,455	(\$4,889,393)
Intergovernmental Revenue	\$882,241	\$1,755,800	(\$1,000,000)	\$755,800	\$694,850	(\$60,950)
External Charges for Services	\$233,089	\$619,510	(\$31,000)	\$588,510	\$600,520	\$12,010
Interest Earnings	(\$1,685,076)	(\$664,509)	(\$466,935)	(\$1,131,444)	(\$1,255,264)	(\$123,820)
Miscellaneous Revenues	\$4,190,585	\$3,818,090	\$0	\$3,818,090	\$4,504,530	\$686,440
Other Revenues	\$0	\$0	\$0	\$0	\$2,000	\$2,000
Assessments	\$353,419	\$259,610	\$0	\$259,610	\$261,488	\$1,878
Sale of Capital Assets	\$2,000	\$0	\$0	\$0	\$0	\$0
Transfers from County Funds	\$1,956,541	\$947,254	(\$42,928)	\$904,326	\$5,291,803	\$4,387,477
Internal Charges for Services	\$30,172,611	\$36,399,277	(\$148,000)	\$36,251,277	\$37,401,457	\$1,150,180
Total Revenue	\$148,209,460	\$159,433,928	(\$626,115)	\$158,807,813	\$162,832,024	\$4,024,211
Personnel	\$1,860,329	\$2,318,841	\$21,249	\$2,340,090	\$2,772,584	\$453,743
Operating Costs	\$45,509,394	\$52,805,310	\$1,286,146	\$54,091,456	\$52,459,992	(\$1,631,464)
Capital Outlay	\$304,501	\$623,188	\$0	\$623,188	\$0	(\$623,188)
Debt Service	\$12,418,100	\$5,989,930	\$75,266	\$6,065,196	\$9,174,525	\$3,148,506
Other Financing Uses	\$34,029,713	\$33,966,884	(\$624,656)	\$33,342,228	\$28,919,871	(\$4,422,357)
Other Expenses	\$0	\$0	\$2,000	\$2,000	\$0	(\$2,000)
Total Expenses	\$94,122,037	\$95,704,153	\$760,005	\$96,464,158	\$93,326,972	(\$3,137,186)

Capital Projects

This Service Category includes large one-time projects that help maintain, expand, or replace County assets; or purchase new real assets such as land or equipment; implement master plans. Disaster recovery projects *are not* included in the data for this Service Category below but *are* included in the Capital Improvements Budget. See the separate Capital Improvements Budget for more detail on this Service Category.

Description	FY2017 ACTUALS	FY2018 ADOPTED	FY2018 BATCHES	FY 2018 REVISED	FY2019 PROPOSED	\$ Change from REVI
Property Taxes	\$1,990,148	\$2,047,072	\$50	\$2,047,122	\$2,045,921	(\$1,201)
Sales & Use Tax	\$3,303,736	\$2,035,100	\$3,185,763	\$5,220,863	\$9,492,849	\$4,271,986
Other Taxes	\$0	\$3,295	\$0	\$3,295	\$6,783,214	\$6,779,919
Intergovernmental Revenue	\$5,527,387	\$10,510,962	(\$2,217,030)	\$8,293,932	\$14,768,355	\$6,474,423
External Charges for Services	\$396,232	\$390,500	\$83,145	\$473,645	\$384,629	(\$89,016)
Interest Earnings	\$235,278	\$40,200	\$271,996	\$312,196	\$182,529	(\$129,667)
Miscellaneous Revenues	\$960,285	\$36,000	\$819,133	\$855,133	\$0	(\$813,102)
Other Revenues	\$0	\$32,000	\$568,000	\$600,000	\$111,983	(\$488,017)
Assessments	\$58,000	\$0	\$210,341	\$210,341	\$42,243	(\$168,098)
Sale of Capital Assets	\$826,998	\$500,000	\$1,000,000	\$1,500,000	\$600,000	(\$900,000)
Debt Proceeds	\$320,000	\$0	\$0	\$0	\$75,488,491	\$75,488,491
Transfers from County Funds	\$13,996,856	\$26,036,775	(\$1,172,279)	\$24,864,496	\$45,223,629	\$20,359,133
Internal Charges for Services	\$4,280,014	\$4,189,981	\$0	\$4,189,981	\$4,551,884	\$361,903
Total Revenue	\$31,894,934	\$45,821,885	\$2,749,119	\$48,571,004	\$159,675,727	\$111,104,723
Personnel	\$652,602	\$356,385	\$16,146	\$372,531	\$384,751	\$12,220
Operating Costs	\$17,721,752	\$21,147,834	(\$4,547,072)	\$16,600,807	\$37,696,154	\$21,095,347
Capital Outlay	\$21,199,638	\$39,745,118	(\$8,992,716)	\$30,752,402	\$46,405,644	\$15,653,242
Debt Service	\$0	\$0	\$196,434	\$196,434	\$488,491	\$292,057
Other Financing Uses	\$2,014,722	\$12,534,608	\$53,242	\$12,587,850	\$39,484,525	\$26,896,675
Other Expenses	\$0	\$0	\$207,449	\$207,449	\$31,580	(\$175,869)
Total Expenses	\$41,588,714	\$73,783,945	(\$13,066,472)	\$60,717,473	\$124,491,145	\$63,773,672

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 2019 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	FY2017 ACTUALS	FY2018 ADOPTED	FY2018 CHANGES	FY2018 REVISED	FY2019 PROPOSED	\$ Change From REVI
Intergovernmental Revenue	\$19,566,317	\$37,832,819	(\$21,391,437)	\$16,441,382	\$15,652,319	(\$834,059)
Miscellaneous Revenues	\$5,090	\$37,500	\$0	\$37,500	\$0	(\$37,500)
Transfers from County Funds	\$1,014,770	\$5,211,931	(\$3,735,248)	\$1,476,683	\$3,622,769	\$2,146,086
Total Revenue	\$20,586,177	\$43,082,250	(\$25,126,685)	\$17,955,565	\$19,275,088	\$1,274,527
Personnel	\$741,482	\$383,827	(\$35,485)	\$348,342	\$215,558	(\$132,784)
Operating Costs	\$21,205,155	\$39,731,923	(\$23,050,011)	\$16,681,912	\$13,377,456	(\$3,304,456)
Capital Outlay	\$337,702	\$1,261,262	(\$732,434)	\$528,828	\$0	(\$528,828)
Other Financing Uses	\$759,616	\$4,711,931	(\$3,345,543)	\$1,366,388	\$3,262,769	\$1,896,381
Inventory Reporting	(\$17,553)	\$0	\$0	\$0	\$0	\$0
Total Expenses	\$23,026,403	\$46,088,943	(\$27,163,473)	\$18,925,470	\$16,855,783	(\$2,069,687)

Larimer County Appropriated Funds

Basis of Budgeting & Fund Structure

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

As a result, the County budget is developed to accommodate its own fund structure. Larimer County currently has 92 separate funds reported in its Comprehensive Annual Financial Report (CAFR). Many of these 92 funds have other sub-fund units that provide for additional accounting and budgeting detail. The County prepares and adopts an annual budget for 116 County funds, which includes the CAFR-reported funds plus 24 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 92 funds (which includes a roll-up of the additional 24 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 one appropriated sub fund:

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

Debt Service Funds

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

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

Capital Projects Funds

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

- Capital Expenditures
- Replacement Fund
- 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 • Weed District (Pest Control) | <ul style="list-style-type: none"> • Developmental Disabilities • Human Services • Health & Environment • Open Lands • Public Trustee • West Vine Stormwater Basin • Drainage Districts • Behavioral Health |
|--|---|

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

Enterprise Funds

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

Internal Service Funds

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

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

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

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

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

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

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

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, 2017-2019 (in millions of \$)						
Revenue Category	2017 Actual	2018 Budget	2018 Revised Budget	2019 Budget	2019 - Rev 2018 \$	2019 - Rev 2018 %
Property Taxes	\$110.1	\$121.6	\$121.6	\$125.0	\$3.4	3%
Sales & Use Tax	\$39.4	\$33.8	\$35.4	\$50.2	\$14.8	42%
Other Taxes	\$10.8	\$10.7	\$10.9	\$11.4	\$0.5	5%
Intergovernmental Revenue	\$90.5	\$111.3	\$95.8	\$88.8	(\$7.0)	-7%
Licenses & Permits	\$8.5	\$7.7	\$8.0	\$8.2	\$0.2	3%
External Charges for Services	\$42.3	\$40.1	\$42.8	\$42.1	(\$0.7)	-2%
Interest Earnings	\$2.5	\$1.0	\$3.9	\$3.8	(\$0.1)	-3%
Miscellaneous Revenues	\$9.4	\$7.4	\$9.0	\$8.4	(\$0.6)	-7%
Other Revenues	\$0.0	\$0.0	\$0.7	\$0.1	(\$0.6)	-87%
Assessments	\$0.4	\$0.3	\$0.5	\$0.3	(\$0.2)	-35%
Sale of Capital Assets	\$3.8	\$0.5	\$1.5	\$0.6	(\$0.9)	-60%
Debt Proceeds	\$2.9	\$0.0	\$0.0	\$75.5	\$75.5	100%
Transfers from County Funds	\$43.3	\$57.7	\$56.1	\$72.8	\$16.7	30%
Internal Charges for Services	\$47.6	\$53.3	\$52.8	\$55.1	\$2.3	4%
Use/(Add to) Fund Balance	(\$0.1)	\$40.7	\$32.1	(\$46.6)	(\$64.1)	-200%
TOTAL GROSS REVENUES (a)	\$411.7	\$486.1	\$471.1	\$495.5	\$24.4	5%
Expenditure Category	2017 Actual	2018 Budget	2018 Revised Budget	2019 Budget	2019 - Rev 2018 \$	2019 - Rev 2018 %
Personnel	\$150.3	\$167.8	\$167.7	\$174.7	\$7.0	4%
Operating Costs	\$173.4	\$208.8	\$196.0	\$190.6	(\$5.4)	-3%
Capital Outlay	\$31.7	\$47.3	\$42.0	\$47.5	\$5.5	13%
Debt Service	\$13.0	\$6.2	\$6.5	\$9.9	\$3.4	53%
Inter-Fund Transfers	\$43.3	\$55.0	\$57.5	\$72.8	\$15.3	27%
Other Expenses	\$0.0	\$1.1	\$1.4	\$0.1	(\$1.3)	-94%
TOTAL GROSS EXP. (a)	\$411.7	\$486.1	\$471.1	\$495.5	\$24.5	5%
<i>(a) = Totals may not foot due to rounding</i>						

Table 2 - Expenditures by fund type & fund

Comparison of Expenditures by Fund & Fund Type, 2017-2019						
(in millions)						
Fund	2017 Actual	2018 Budget	2018 Revised Budget	2019 Budget	2019 - Rev 2018 \$	2019 - Rev 2018 %
GENERAL FUND	\$120.9	\$135.6	\$139.5	\$162.5	\$23.0	16%
Contingent(c)	\$1.8	\$0.0	\$0.0	\$0.0	\$0.0	0%
Natural Disaster	\$6.6	\$7.5	\$6.8	\$4.8	-\$2.0	-30%
SPECIAL REVENUE FUNDS						
Criminal Justice Services	\$18.0	\$19.6	\$20.2	\$11.3	-\$8.9	-44%
Building Inspection	\$1.7	\$2.0	\$2.1	\$2.2	\$0.1	3%
Conservation Trust	\$0.4	\$0.1	\$1.0	\$1.1	\$0.1	8%
Workforce Center	\$7.9	\$7.3	\$8.9	\$7.8	-\$1.1	-12%
The Ranch	\$9.1	\$12.5	\$13.4	\$10.8	-\$2.6	-19%
Developmental Disabilities	\$3.6	\$4.1	\$4.1	\$4.1	\$0.1	1%
Health & Environment	\$9.7	\$11.5	\$10.5	\$11.2	\$0.6	6%
Open Space(a)	\$18.2	\$9.7	\$22.2	\$10.3	-\$11.9	-54%
Sales Tax Fund(a)	\$10.7	\$11.7	\$6.3	\$10.8	-\$1.8	-14%
Parks Fund(a)	\$5.0	\$5.6	\$6.5	\$7.4	\$0.9	14%
Pest Control	\$1.0	\$0.9	\$1.0	\$1.1	\$0.1	10%
Public Trustee	\$0.0	\$0.4	\$0.4	\$0.4	\$0.0	0%
Road & Bridge(a)	\$46.6	\$82.6	\$49.0	\$54.9	\$2.3	12%
Human Services	\$44.6	\$48.7	\$48.7	\$49.3	\$0.5	1%
Behavioral Health	\$0.0	\$0.0	\$0.0	\$4.4	\$4.4	100%
Drainage Funds(a)	\$0.0	\$0.1	\$0.2	\$0.1	-\$0.1	-50%
DEBT SERVICE FUNDS						
Assessment Debt(a)	\$0.3	\$0.4	\$0.4	\$0.4	\$0.0	0%
The Ranch	\$4.3	\$4.4	\$4.4	\$3.9	-\$0.5	-11%
Jail COPs	\$0.0	\$0.0	\$0.0	\$4.9	\$4.9	100%
Open Space	\$1.2	\$1.2	\$1.2	\$0.0	-\$1.2	-100%
Larimer Humane Society(c)	\$6.6	\$0.0	\$0.0	\$0.0	\$0	0%
CAPITAL PROJECT FUNDS						
Larimer Humane Society(c)	\$6.4	\$0.0	\$0.2	\$0.0	-\$0.2	-100%
Capital Projects	\$9.0	\$29.5	\$18.8	\$32.0	\$11.2	60%
Replacement Fund	\$3.0	\$0.8	\$1.5	\$7.0	\$5.5	367%
Public & Gen'l Impr Dist(a)	\$6.7	\$1.8	\$5.3	\$1.9	-\$3.4	-65%
ENTERPRISE FUND						
Solid Waste	\$5.5	\$8.1	\$8.1	\$11.1	\$3.0	37%
INTERNAL SERVICE FUNDS						
Info Technology	\$16.9	\$18.8	\$19.5	\$21.4	\$1.9	10%
Facilities	\$7.3	\$20.7	\$21.1	\$9.1	-\$12.0	-57%
Fleet Services	\$11.1	\$8.5	\$11.1	\$14.6	\$3.5	32%
Employee Benefits	\$24.4	\$29.0	\$29.0	\$32.0	\$3.0	10%
Unemployment	\$0.2	\$0.3	\$0.3	\$0.3	\$0	0%
Risk Management	\$2.9	\$2.7	\$3.3	\$2.8	-\$0.5	-16%
TOTAL GROSS EXPENDITURES(a)(b)	\$411.6	\$486.1	\$471.1	\$495.5	\$24.5	5%
(a) = Includes sub-funds						
(b) = Totals may not foot due to rounding						
(c) = Will not be shown in future budgets because no longer in use.						

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		
	2017 Actual	2018 Revised	2019 Budget	2017 Actual	2018 Revised	2019 Budget
Intergovernmental	\$9.7	\$8.4	\$7.3	\$34.3	\$36.8	\$37.8
Taxes	\$96.0	\$106.3	\$109.5	\$8.5	\$9.0	\$9.2
Charges for Service	\$15.2	\$15.1	\$16.3	\$0.0	\$0.0	\$0.0
Licenses & Permits	\$0.5	\$0.6	\$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	\$0.9	\$2.3	\$0.0	\$0.0	\$0.0
Misc. & Other	\$4.3	\$6.3	\$5.2	\$1.8	\$1.4	\$1.6
Other Financing Sources	\$2.5	\$1.5	\$2.8	\$0.3	\$0.3	\$0.3
TOTAL FINANCIAL SOURCES	\$128.9	\$139.1	\$143.8	\$44.9	\$47.4	\$48.9
Use of Funds	2017 Actual	2018 Revised	2019 Budget	2017 Actual	2018 Revised	2019 Budget
Personnel	\$68.1	\$75.9	\$86.0	\$26.3	\$30.1	\$31.2
Operating	\$26.9	\$34.5	\$29.1	\$17.8	\$18.6	\$18.1
Capital Outlay	\$0.2	\$0.8	\$0.0	\$0.1	\$0.0	\$0.0
Debt Service	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Other Expenses	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Inter-Fund Transfers	\$34.2	\$35.0	\$52.2	\$0.4	\$0.0	\$0.0
TOTAL FINANCIAL USES	\$129.4	\$146.3	\$167.3	\$44.6	\$48.7	\$49.3
Net Increase/(Decrease) in Fund Balance	(\$0.5)	(\$7.2)	(\$23.5)	\$0.3	(\$1.3)	(\$0.4)
Beginning Fund Balance	\$65.4	\$64.9	\$57.7	\$11.5	\$11.8	\$10.5
Ending Fund Balance	\$64.9	\$57.7	\$34.2	\$11.8	\$10.5	\$10.1

(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	2017 Actual	2018 Revised	2019 Budget	2017 Actual	2018 Revised	2019 Budget
Intergovernmental	\$27.5	\$29.1	\$30.8	\$7.8	\$7.6	\$1.6
Taxes	\$15.3	\$16.0	\$16.3	\$4.9	\$5.5	\$7.8
Charges for Service	\$0.8	\$0.7	\$0.7	\$1.0	\$0.2	\$0.8
Licenses & Permits	\$1.3	\$1.0	\$1.0	\$0.8	\$0.8	\$0.8
Debt Proceeds	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Interest Earnings	\$0.1	\$0.1	\$0.1	\$0.1	\$0.2	\$0.0
Misc. & Other	\$0.7	\$1.0	\$0.1	\$3.1	\$0.1	\$0.1
Other Financing Sources	\$1.2	\$2.9	\$4.2	\$1.6	\$1.3	\$0.7
TOTAL FINANCIAL SOURCES	\$47.0	\$50.8	\$53.2	\$19.4	\$15.5	\$11.2
Use of Funds	2017 Actual	2018 Revised	2019 Budget	2017 Actual	2018 Revised	2019 Budget
Personnel	\$5.5	\$5.9	\$6.8	\$1.9	\$2.0	\$1.8
Operating	\$39.7	\$43.7	\$46.4	\$5.6	\$6.0	\$2.6
Capital Outlay	\$0.3	\$0.8	\$0.5	\$7.7	\$6.7	\$3.4
Debt Service	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Other Expenses	\$0.0	\$0.5	\$0.1	\$0.0	\$0.0	\$0.0
Inter-Fund Transfers	\$1.1	\$1.7	\$1.1	\$3.0	\$2.8	\$2.5
TOTAL FINANCIAL USES	\$46.6	\$52.6	\$54.9	\$18.2	\$17.5	\$10.3
Net Increase/(Decrease) in Fund Balance	\$0.4	(\$1.8)	(\$1.7)	\$1.2	(\$2.0)	\$0.9
Beginning Fund Balance	\$22.6	\$23.0	\$21.2	\$3.0	\$4.2	\$2.2
Ending Fund Balance	\$23.0	\$21.2	\$19.5	\$4.2	\$2.2	\$3.0

(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), Open Lands Acquisition & Conservation 2019 (218), and Open Lands Long-Term Management & Improvement 2019 (219)

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	2017 Actual	2018 Revised	2019 Budget	2017 Actual	2018 Revised	2019 Budget
Intergovernmental	\$11.3	\$13.3	\$11.3	\$0.0	\$0.0	\$0.0
Taxes	\$35.4	\$31.2	\$43.9	\$0.0	\$0.0	\$0.0
Charges for Service	\$64.1	\$70.8	\$71.9	\$8.7	\$8.8	\$8.1
Licenses & Permits	\$5.9	\$5.6	\$5.8	\$0.0	\$0.0	\$0.0
Debt Proceeds	\$2.9	\$0.0	\$75.5	\$0.0	\$0.0	\$0.0
Interest Earnings	\$1.1	\$1.0	\$0.8	\$0.4	\$0.5	\$0.5
Misc. & Other	\$3.5	\$4.3	\$2.5	\$0.0	\$0.1	\$0.0
Other Financing Sources	\$37.7	\$48.6	\$64.7	\$0.1	\$0.0	\$0.0
TOTAL FINANCIAL SOURCES	\$162.3	\$174.8	\$276.4	\$9.2	\$9.3	\$8.6
Use of Funds	2017 Actual	2018 Revised	2019 Budget	2017 Actual	2018 Revised	2019 Budget
Personnel	\$46.3	\$51.1	\$46.2	\$2.2	\$2.6	\$2.7
Operating	\$80.3	\$90.7	\$86.9	\$3.1	\$5.2	\$7.5
Capital Outlay	\$23.2	\$31.2	\$42.7	\$0.2	\$0.3	\$0.9
Debt Service	\$13.0	\$6.5	\$9.9	\$0.0	\$0.0	\$0.0
Other Expenses	\$0.0	\$1.3	\$0.1	\$0.0	\$0.0	\$0.0
Inter-Fund Transfers	\$4.5	\$16.0	\$17.0	\$0.0	\$0.0	\$0.0
TOTAL FINANCIAL USES	\$167.3	\$196.7	\$202.7	\$5.5	\$8.1	\$11.1
Net Increase/(Decrease) in Fund Balance	(\$5.0)	(\$21.9)	\$73.7	\$3.7	\$1.2	(\$2.5)
Beginning Fund Balance	\$131.0	\$136.0	\$114.1	\$33.5	\$37.2	\$38.4
Ending Fund Balance	\$136.0	\$114.1	\$187.8	\$37.2	\$38.4	\$35.9

(d) = Includes Solid Waste Fund (552)

Department & Fund Structure

Summary

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

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

(a) = Expenses in Disaster Fund, which is sub-fund of the General Fund

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](#). Below is a summary of significant budget and finance-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.

Debt Policy

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

Types of Debt

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

Debt Type	Revenue Pledge	Type of Project	Type of Approval	Limitations	State Statute Reference
Debt Supported by County Resources					
General Obligation	Full faith & credit of County	Any project	All Larimer County voters	Limited to 3% of assessed valuation and 20-yr maturity.	30-26-302 30-26-301
Certificates of Participation (municipal lease)	Annual budget appropriation.	Any project; often used for essential buildings	Board of County Commissioners	Must pledge specific assets equal to amount of debt.	30-11-104
Revenue Bonds	Lien on specific revenue source (i.e., sales tax)	Projects related to revenue source.	All Larimer County voters		29-2-112
Capital Equipment Leasing	Annual budget appropriation.	Equipment	Board of County Commissioners	Must pledge specific assets equal to amount of debt.	
Conduit Debt					
Library District Bonds	Taxing power of Library District - no County pledge	Library projects.	All voters in library district		24-90-112.5
Qualified Private Activity Bonds	Revenue from private borrower - no County pledge.	Qualified projects which have some public good, as defined by IRS regulations (low income housing, for example)	Board of County Commissioners	Limited to annual private activity bond allocation received from State.	29-3-102
Non-profit Debt	Revenue from non-profit borrower	Any 501(c) (3) (non-profit).	Board of County Commissioners		29-3-101
Quasi- Conduit Debt					
Improvement District Debt	Property assessments or mil.	Infrastructure construction or improvements within district	All voters in district.		30-20-601

Debt Supported by County Resources

- **General Concepts** - It is the objective of this Policy that (1) the County obtain financing only when necessary, (2) the process for identifying the timing and amount of debt or other financing is as efficient as possible, and (3) the most favorable interest and debt issuance costs be obtained.
 - Bonding should be used only after considering alternative funding sources, such as project revenues, Federal and State grants, and special assessments. Debt should be used to complement, and not in lieu of, recurring commitments of annual appropriations for capital purposes.
 - Bonding should be limited to projects with identified repayment sources, whether self-generated or dedicated from other sources. Adequate financing feasibility studies should be performed for each debt issue.
 - Long-term obligations will not be used for operating purposes, and the life of the obligations will not exceed the useful life of the projects financed or the life of the revenue stream. The repayment of principal on tax supported debt should not extend beyond twenty years.
 - Level debt service payments, in which 25% of the debt rolls off in five years and 50% is retired in 10 years is preferable.

- **Debt Capacity** - The County will evaluate the following measures when assessing capacity to issue debt:
 - County-Wide Debt Capacity

	Measure	Target
A	Minimum Fund balances for all operating funds, and General fund in particular.	10% minimum
B	Direct Debt Burden (all types of County debt divided by full property valuation)	2% maximum
C	Annual debt service as a percent of governmental fund operating expenditures.	10% - 15% max.
D	Payout of principal over next 10 years (principal balance in 10 years divided by current principal balance)	50% or greater
E	Debt per capita	monitor
F	Overall debt burden (County debt + debt of other entities divided by full property valuation)	monitor

- Revenue Bonds and other self-supported debt:
 - a. Pledged coverage for revenue bonds should be sufficient to achieve an underlying rating in the “A” category, or above. Higher coverage may be necessary if the revenue stream is volatile or uncertain.

- b. Coverage should allow for an internal non-pledged reserve, ranging from a full year's debt service to no less than the greater of half of the next year's debt service or the next year's interest. The goal is to build this reserve within three years after issuance of debt. This requirement may be waived administratively, particularly if there is an adequate track record for the revenue source.
- c. Operating costs should be based on reasonable, conservative estimates that take into account annual cost increases. Personnel costs should be estimated with a minimum of 10% increase annually.
- d. In some cases, operating and capital perpetuation reserves should be included.

Legal debt limit

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

Outstanding debt obligations

Repayment costs for the following outstanding debt obligations are included in the 2019 budget:

Obligation Type and purpose	Fund	2019 Principal & Interest	Maturity Date
Sales Tax Revenue Bonds for Fairgrounds Construction	482 – The Ranch Debt Service	\$3,902,028	12/15/2019
Improvement District and Special Assessment Debt for multiple districts	400 Series LCID Funds	\$375,022	Various

2019 Anticipated Debt

The 2019 Budget includes estimated principal and interest payments for Certificates of Participation to finance construction of an addition to the existing Jail. The County anticipates issuing this debt at the end of the second quarter of 2019. If the Certificates of Participation are issued as anticipated, the 2019 debt service payments would be \$4,891,803, and outstanding debt after 2019 would total \$97,016,900.

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	2 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 2019 Proposed Budget were held on:

HEARINGS TO REVIEW PROPOSED BUDGET – Comments were welcomed on:

November 5, 2018 at 6:30 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 8, 2018 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 2019 Budget is occurred on:

December 20, 2018 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 2019 Adopted Budget are available at the Larimer County Budget Office, 200 West Oak Street, Fort Collins, Colorado (phone 970-498-7017). The budget is available online at <http://www.larimer.org>

Comments on the County Budget may be:

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

Additional Sections - The following sections show additional details of the Larimer County Proposed Budget for 2019. Details of programs within any department or fund are available upon request by calling the Larimer County Budget Office at 970-498-7017.

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

Section C – Capital Plan & Budget

2019-2023 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 (2019) and planned expenditures for the following four years (2020-2023). The definition of a capital project under this plan is any project that is one-time in nature and has a total project cost of greater than \$50,000, with the exception of any new fleet equipment that is added to the County's replacement plan, for which the threshold is \$15,000.

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

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

Financial Summary

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

	2019 Budget	2020 Plan	2021 Plan	2022 Plan	2023 Plan
TOTAL Expenditures	\$97.0	\$191.7	\$214.2	\$160.5	\$85.9
Disaster Reimb.	\$10.5	\$0.0	\$0.0	\$0.0	\$0.0
Grants & Intergovt.	\$9.1	\$2.1	\$2.2	\$0.2	\$0.0
Internal Service Charges	\$3.0	\$3.4	\$4.1	\$4.2	\$4.3
Property & Other Taxes	\$19.4	\$25.2	\$21.8	\$14.4	\$14.2
Fund Balances	\$78.6	\$142.8	\$265.7	\$144.0	\$68.8
Certificates of Partic.	\$75.5	\$192.7	\$0.0	\$0.0	\$0.0
TOTAL Revenues	\$196.1	\$366.2	\$293.8	\$162.8	\$87.3
Add to Fund Balance	\$99.0	\$174.5	\$79.6	\$2.4	\$1.4

Capital Project Plan by Category

The 2019-2023 CIP includes \$749.3 million in projects over the five-year period from 2019-2023. A breakdown of projects summarized by category is shown below (in millions):

	2019 Budget	2020 Plan	2021 Plan	2022 Plan	2023 Plan
Capital Renewal	\$25.8	\$25.4	\$25.4	\$17.3	\$21.3
Info. Technology	\$5.7	\$4.0	\$2.6	\$1.5	\$2.1
Fleet	\$3.3	\$3.4	\$4.1	\$4.2	\$4.3
Facilities	\$1.2	\$2.1	\$5.0	\$1.6	\$4.1
Road & Bridge	\$10.1	\$10.3	\$9.3	\$8.1	\$9.0
Other Public Works	\$4.0	\$4.0	\$3.7	\$0.9	\$0.5
Other	\$1.5	\$1.6	\$0.7	\$0.9	\$1.3
Capital Expansion	\$52.6	\$158.4	\$181.1	\$133.6	\$57.1
Beh. Health Fac.	\$2.8	\$18.5	\$7.6	\$0.0	\$0.0
Jail Expansion	\$8.5	\$50.5	\$16.5	\$0.0	\$0.0
Loveland Police & Courts Exp.	\$5.0	\$0.0	\$0.0	\$0.0	\$0.0
Justice Ctr Exp.	\$0.0	\$10.7	\$53.4	\$42.7	\$0.0
Health & HS Exp.	\$0.0	\$4.1	\$20.5	\$16.4	\$0.0
Fleet Site Exp.	\$17.0	\$29.5	\$0.0	\$0.0	\$0.0
Ranch Master Plan	\$1.8	\$25.0	\$50.0	\$50.0	\$50.0
Road & Bridge	\$11.6	\$11.8	\$5.2	\$4.4	\$7.0
I-25 Expansion	\$2	\$2.8	\$2.0	\$0.0	\$0.0
Natural Resources	\$1.3	\$0.9	\$2.3	\$2.1	\$0.0
Other	\$2.6	\$4.6	\$23.6	\$18.0	\$0.1
Land & Real Asset Acquisition	\$2.7	\$3.9	\$1.6	\$1.0	\$0.0
Natural Resources	\$2.5	\$2.8	\$1.6	\$1.0	\$0.0
Road & Bridge	\$0.2	\$1.2	\$0.0	\$0.0	\$0.0
Capital Studies	\$4.0	\$4.0	\$6.0	\$8.5	\$7.5
Solid Waste – Wasteshed	\$4.0	\$4.0	\$6.0	\$8.5	\$7.5
Disaster Projects	\$12.0	\$0.0	\$0.0	\$0.0	\$0.0
Road & Bridge	\$12.0	\$0.0	\$0.0	\$0.0	\$0.0
GRAND TOTAL	\$97.0	\$191.7	\$214.2	\$160.5	\$85.9

Note: Totals may not add due to rounding

Future Projects

The table below lists planned projects in the 5-Year CIP beyond 2019.

Department	Project Name	FY2020	FY2021	FY2022	FY2023
Land & Real Asset Acquisition					
Natural Resources	Existing Reservoir Park	500,000	0	0	0
Road and Bridge	Aggregate Resources NW Service Area	725,000	0	0	0
Capital Expansion					
Ranch	Master Plan Development	25,000,000	50,000,000	50,000,000	50,000,000
Natural Resources	Big T - Cedar Cove Park	0	15,000	200,000	0
Natural Resources	Chimney Hollow Open Space Project	0	1,200,000	1,900,000	0
Natural Resources	Habitat Restoration Project	100,000	0	0	0
Natural Resources	Poudre River Trail Construction	150,000	1,050,000	0	0
Natural Resources	Administrative Office Building Expansion	550,000	0	0	0
Road and Bridge	CR 13/CR 30 IMPROVEMENTS	0	250,000	0	0
Road and Bridge	PN 327 - CR 17 FROM CR 50 TO US287	0	2,109,000	0	0
Road and Bridge	CR 19 FROM CR 38E TO CR 40	0	0	400,000	3,000,000
Road and Bridge	CR 72 PAVE GRAVEL SECTION	6,000,000	0	0	0
Road and Bridge	DEDICATED DE-ICING TRUCK	225,000	0	0	0
Road and Bridge	PN325 - CR 54/HWY1 SIGNAL	500,000	0	0	0
Road and Bridge	PN 326 - CR 54 FROM CR 17 TO CR 11	4,000,000	0	0	0
Facilities	Justice Center Expansion	10,672,800	53,364,000	42,691,200	0
Facilities	Fleet Services Campus	29,500,000	0	0	0
Facilities	Comm Corr & ASD Expansion	4,500,000	22,500,000	18,000,000	0
Facilities	New Health & Human Svcs Building Expansion	4,100,000	20,500,000	16,400,000	0
Capital Replacement					
Ranch	Zamboni Ice Resurfacers	0	150,000	0	0
Ranch	LED Lighting Replacement - Exhibition Hall	100,000	0	0	0
Ranch	Event Center Roof Replacement	400,000	0	0	0
Ranch	Boiler Replacement	0	530,000	0	0
Ranch	Ranch WiFi Enhancements	0	0	100,000	0
Ranch	Centerhung Video Upgrade	0	0	230,000	0
Natural Resources	HTMOS Mgmt Plan Update & Imp	0	400,000	0	0
Natural Resources	Parks Master Plan Priority Project	1,000,000	1,000,000	0	0
Natural Resources	Carter Lake North Pines Campground Renovation	65,000	589,245	0	0
Natural Resources	Carter Lake Vault Toilets	0	60,000	0	0
Natural Resources	Flatiron - Replace Existing Vault Toilet	0	135,000	0	0
Natural Resources	Horsetooth Reservoir Gate House Replacements	0	75,000	0	0
Road and Bridge	BRIDGE 11H-0.3-S402 REPLACEMENT	2,750,000	0	0	0
Road and Bridge	BRIDGE 27-0.1-32C REPLACEMENT	0	1,600,000	0	0
Road and Bridge	GUARDRAIL REPLACEMENT	153,750	82,688	86,822	91,163
Solid Waste	Landfill Equipment Replacement Plan	3,048	63,110	105,083	19,868
Solid Waste	Berthoud Transfer Station CIP	0	61,496	0	0
Solid Waste	Red Feather Transfer Station CIP	0	0	30,378	0
Solid Waste	Wellington Transfer Station CIP	0	62,090	0	0
Information Tech.	Network Replacement	0	1,792,293	95,000	0

2019 Capital Projects Budget

Overview

The 2019 Capital Projects Budget includes projects that are identified as part of the 5-year Capital Improvements Plan (CIP; see previous pages). The goal of this plan is to identify emerging capital asset needs and allocate funding so that these needs can be addressed in a cost-effective manner.

2019 County Capital Budget Summary

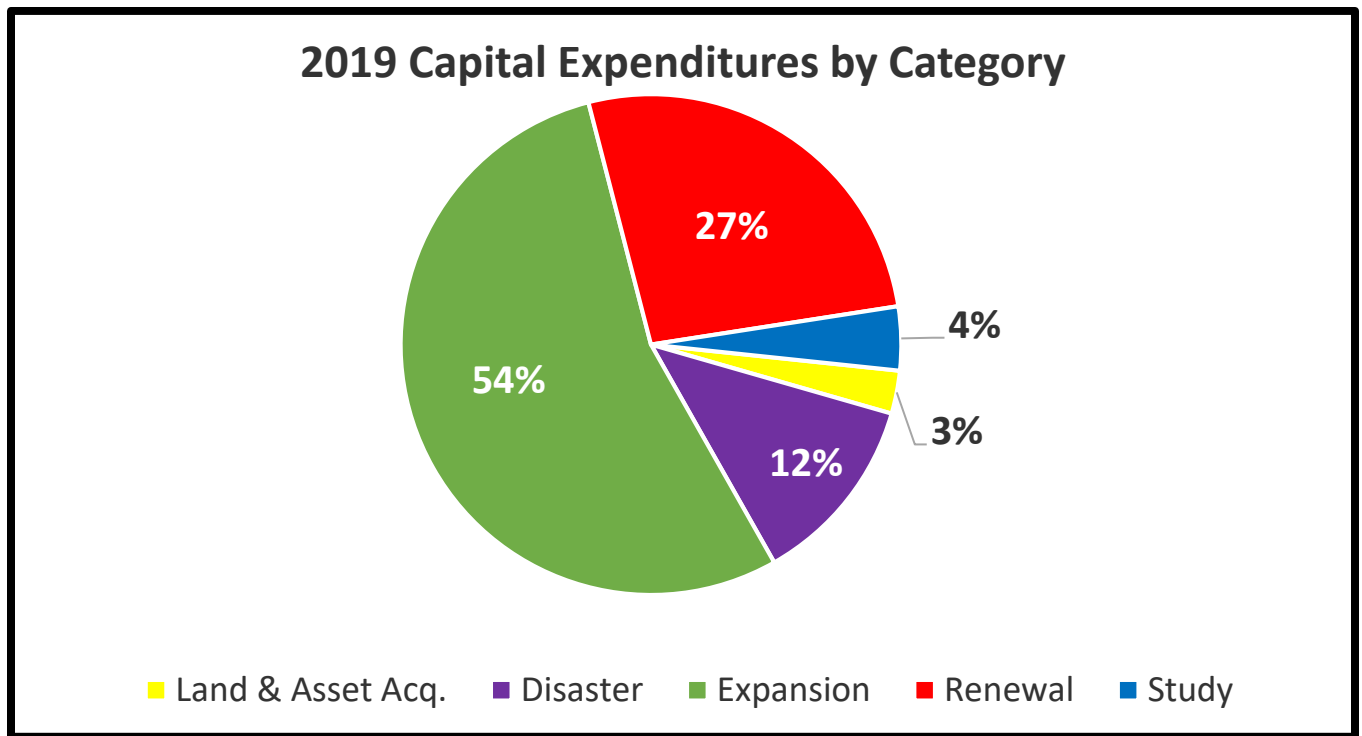
The 2019 Capital Projects Budget includes approximately \$97 million in funding for capital projects in 2019. As shown in the CIP section previously, nearly one-half of this funding comes from existing fund balances carried over from prior years.

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.).

2019 Expenditures by Service Category are shown below:

Service Category & Department	2019 Capital Expenditures
Community Resources, Infrastructure & Planning	
Road & Bridge	\$24,590,250
Natural Resources	\$7,280,999
The Ranch/Fairgrounds	\$2,102,000
Solid Waste	\$5,005,500
Subtotal - Community Resources, Infrastructure & Planning	\$38,978,749
Information Technology	\$5,746,508
Facilities	\$35,406,491
Finance	\$141,000
Fleet Services	\$3,265,271
Subtotal – Support Services	\$42,599,270
Replacement Plan (Various Depts.)	\$1,297,726
Public Safety	
Criminal Justice Services	\$214,828
Subtotal – Public Safety	\$214,828
Subtotal – Disaster	\$12,000,000
TOTAL – ALL CAPITAL PROJECTS	\$97,050,573

A breakdown of 2019 capital projects funding by category is shown below:



Impact on Operating Expenses

The 2019 Capital Projects Budget and five-year Capital Improvement Plan (five-year CIP) will have a significant impact on the County's long-term operating budget, primarily due to the following projects:

Jail Expansion

This project, which is the first phase of the expansion of the County Jail, will add 118,750 square feet and 480 new beds to the existing facility. Future operating impacts are estimated at approximately \$9 million annually, which will be phased in gradually as the Office of the Sheriff and the Facilities Management Department add new staff in preparation for project completion in mid-2021. The current five-year forecast includes \$2.5 million in 2020, \$6 million in 2021 and the full \$9 million beginning in 2022 to operate the expanded facility. These figures will be refined in future projections and budgets once the design phase is completed.

In addition, the County anticipates Certificate of Participation (COP) payments of approximately \$4.9 million in 2019 (assuming issuance in the third quarter of the year) and \$6.9 million thereafter through 2023.

Ranch Master Plan

The 2019 Capital Budget includes the first phase of development related to the Ranch Master Plan. The five-year CIP includes an estimate of approximately \$177 million in improvements to the Ranch campus to implement the plan. The specific projects that will result from the Master Plan are undetermined; therefore, future operating impacts will be estimated once project specifics are known. Any operating impacts will be funded by user fees or sales tax revenues.

Coroner Morgue

The Office of the Coroner will move into a new morgue facility in leased space in 2019. The impact to the County's operating budget includes:

- Operating costs of approximately \$46,000 for services provided by Facilities Management,
- \$15,000 in increased utility costs,
- \$150,000 in increased annual rental payments,
- Additional temporary help costs for morgue diener services of \$25,000, offset by increased revenues in the same amount from morgue use fees charged to private autopsy providers and other counties,
- A promotion to one existing employee to manage the new facility at a cost of approximately \$9,700.

Behavioral Health Facility

As a result of a referendum approved in November 2018, the County will construct a facility that will provide critical behavioral health services. The design phase of this project will begin in 2019 and operating costs will be dependent upon the facility's design and service mix. All operating costs will be funded by revenues from the voter-approved sales tax.

Loveland Police & Courts Expansion

This project will add approximately 10,000 square feet to the building, allowing for expanded criminal justice services such as probation and the day reporting center to be relocated from rental facilities. The operating impacts for Facilities Management services such as maintenance and utilities are \$65,000, which are offset by a reduction in rental costs of approximately \$80,000.

Criminal Justice Center Expansion

The five-year CIP includes an expansion of the Criminal Justice Center in Fort Collins. This project would require additional resources to be approved by the voters in the future. Operating impacts of this facility have not yet been determined.

Human Services Campus Expansion

The five-year CIP includes an expansion of the Human Services campus in north Fort Collins. This project would require additional resources to be approved by the voters in the future. Operating impacts of this facility have not yet been determined.

Community Corrections Facility Expansion

The five-year CIP includes an expansion of the Community Corrections facility in Fort Collins. This project would require additional resources to be approved by the voters in the future. The estimated cost to operate the expansion is \$1.3 million annually, which would largely be offset by increased client fees and program reimbursements from the State.

2019 Capital Land & Real Asset Acquisition Projects

LARIMER COUNTY
CIP - Land & Real Asset Acq

212-682110-00000000-000-Open Space-Regional Open Spaces

REQUEST NAME

Open Space/Natural Areas/Wildlife

REQUEST CODE

CIPA-212-682110-00000000-000-19-2608

REQUEST TYPE

CIP - Land & Real Asset Acq

Start Date

1/1/2019

PROJECT DESCRIPTION / NECESSITY

Funding for the acquisition of open spaces and natural areas is identified in the Open Lands Master Plan and other department work plans for conserving lands in identified land conservation priority areas for such values as scenic, open space, buffers to already protected lands, wildlife habitat, recreation, and agriculture. The budgeted five-year allocation is \$6.6 million and will be funded through sales tax revenues and state grants.

Capital Items

	2019	2020	2021	2022	2023	Total
Acquisition	2,000,000	2,000,000	1,600,000	1,000,000	0	6,600,000
Total	2,000,000	2,000,000	1,600,000	1,000,000	0	6,600,000

Funding Sources

	2019	2020	2021	2022	2023	Total
Budgeted Beginning Fund Balance	400,000	0	0	0	0	400,000
CO Sh-GOCO Grants	1,500,000	1,000,000	700,000	200,000	0	3,400,000
Budgeted Beginning Fund Balance	100,000	1,000,000	900,000	800,000	0	2,800,000
Total	2,000,000	2,000,000	1,600,000	1,000,000	0	6,600,000

LARIMER COUNTY
CIP - Land & Real Asset Acq

212-682110-00000000-000-Open Space-Regional Open Spaces

REQUEST NAME

Regional Trails

REQUEST CODE

CIPA-212-682110-00000000-000-19-2609

REQUEST TYPE

CIP - Land & Real Asset Acq

Start Date

1/1/2019

PROJECT DESCRIPTION / NECESSITY

Seven hundred and fifty thousand dollars is budgeted in FY2019 and FY2020 to purchase trail easements or lands that meet priority regional trail alignments outside urban growth areas as identified in the Open Lands Master Plan.

Capital Items

	2019	2020	2021	2022	2023	Total
Acquisition	500,000	250,000	0	0	0	750,000
Total	500,000	250,000	0	0	0	750,000

Funding Sources

	2019	2020	2021	2022	2023	Total
Budgeted Beginning Fund	500,000	250,000	0	0	0	750,000
Total	500,000	250,000	0	0	0	750,000

LARIMER COUNTY
CIP - Land & Real Asset Acq

252-645250-00000000-000-Capital Improvements

REQUEST NAME

CAP - LONG TERM WATER FOR ROAD
 MAINTENANCE

REQUEST CODE

CIPA-252-645250-00000000-000-19-2661

REQUEST TYPE

CIP - Land & Real Asset Acq

Start Date

1/1/2019

PROJECT DESCRIPTION / NECESSITY

Project funds the purchase of water shares for road maintenance to save money and ensure resources are available to continue non-paved road maintenance in the future.

Capital Items

	2019	2020	2021	2022	2023	Total
Acquisition	75,000	430,000	0	0	0	505,000
Total	75,000	430,000	0	0	0	505,000

Funding Sources

	2019	2020	2021	2022	2023	Total
Budgeted						
Beginning	75,000	430,000	0	0	0	505,000
Fund Fund Balance						
Total	75,000	430,000	0	0	0	505,000

LARIMER COUNTY
CIP - Land & Real Asset Acq

252-645250-00000000-000-Capital Improvements

REQUEST NAME

CAP - AGGREGATE RESOURCES NW SERVICE
 AREA

REQUEST CODE

CIPA-252-645250-00000000-000-19-2662

REQUEST TYPE

CIP - Land & Real Asset Acq

Start Date

1/1/2019

PROJECT DESCRIPTION / NECESSITY

Eight-hundred thousand dollars is allocated to purchase gravel aggregate resources to ensure their availability for future non-paved road maintenance.

Capital Items

	2019	2020	2021	2022	2023	Total
Acquisition	0	725,000	0	0	0	725,000
Road Design	75,000	0	0	0	0	75,000
Total	75,000	725,000	0	0	0	800,000

Funding Sources

	2019	2020	2021	2022	2023	Total
Budgeted						
Beginning	75,000	725,000	0	0	0	800,000
Fund Balance						
Total	75,000	725,000	0	0	0	800,000

2019 Capital Disaster-Related Projects

**LARIMER COUNTY
CIP - Disaster Projects**

252-645100-LCFLRB-000-Road Maintenance Roads and Bridges Larimer County Flood 2013

REQUEST NAME

CAP - PN9330 - CR 44H RECONSTRUCTION

REQUEST CODE

CIPD-252-645100-LCFLRB-000-19-2634

REQUEST TYPE

CIP - Disaster Projects

Start Date

1/1/2019

PROJECT DESCRIPTION / NECESSITY

Reconstruction of approximately 10.2 miles of County Road 44H from County Road 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 select stream crossings and riprap placed along the stream side road embankment where erosion may occur. The project has 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 with subsequent reimbursement of local share from CDBG-DR funds.

Capital Items

	2019	2020	2021	2022	2023	Total
Road Construction	6,000,000	0	0	0	0	6,000,000
Total	6,000,000	0	0	0	0	6,000,000

Funding Sources

	2019	2020	2021	2022	2023	Total
Psth-CO Dept of Public S	4,500,000	0	0	0	0	4,500,000
CO-Dept of Public Safety	750,000	0	0	0	0	750,000
Tfr from Natural Disaste	750,000	0	0	0	0	750,000
Total	6,000,000	0	0	0	0	6,000,000

**LARIMER COUNTY
CIP - Disaster Projects**

252-645100-LCFLRB-000-Road Maintenance Roads and Bridges Larimer County Flood 2013

REQUEST NAME

CAP - PN9332 - CR 47 RECONSTRUCTION

REQUEST CODE

CIPD-252-645100-LCFLRB-000-19-2635

REQUEST TYPE

CIP - Disaster Projects

Start Date

1/1/2019

PROJECT DESCRIPTION / NECESSITY

Completion of the rebuilding and paving County Road 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. Seventy-five 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 with subsequent reimbursement of local share from CDBG-DR funds.

Capital Items

	2019	2020	2021	2022	2023	Total
Road Construction	5,000,000	0	0	0	0	5,000,000
Total	5,000,000	0	0	0	0	5,000,000

Funding Sources

	2019	2020	2021	2022	2023	Total
Psth-CO Dept of Public S	3,750,000	0	0	0	0	3,750,000
CO-Dept of Public Safety	625,000	0	0	0	0	625,000
Tfr from Natural Disaste	625,000	0	0	0	0	625,000
Total	5,000,000	0	0	0	0	5,000,000

**LARIMER COUNTY
CIP - Disaster Projects**

252-645100-LCFLRB-000-Road Maintenance Roads and Bridges Larimer County Flood 2013

REQUEST NAME

CAP - PN9363 - BIG THOMPSON STRUCTURES

REQUEST CODE

CIPD-252-645100-LCFLRB-000-19-2636

REQUEST TYPE

CIP - Disaster Projects

Start Date

1/1/2019

PROJECT DESCRIPTION / NECESSITY

There are six public access bridges being replaced in the Big Thompson Canyon due to the September 2013 flooding. Four of the bridges, Mountain Shadows, Moodie, River Bend, and Idlewild are currently under construction. They are being built by CDOT in conjunction with the Highway 34 reconstruction project. Seventy-five percent of costs are 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.

The remaining two bridges, Wildbriar and Jasper Lake, have already been obligated for design and are under construction. As with the other disaster recovery projects, seventy-five 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 paid for with the County Natural Disaster Fund.

Capital Items

	2019	2020	2021	2022	2023	Total
Road Construction	1,000,000	0	0	0	0	1,000,000
Total	1,000,000	0	0	0	0	1,000,000

Funding Sources

	2019	2020	2021	2022	2023	Total
Psth-CO Dept Transportat	750,000	0	0	0	0	750,000
CO-Dept of Transportatio	125,000	0	0	0	0	125,000
Tfr from Natural Disaste	125,000	0	0	0	0	125,000
Total	1,000,000	0	0	0	0	1,000,000

2019 Capital Renewal Projects

**LARIMER COUNTY
CIP - Capital Renewal**

112-256201-00000000-000-Residential

REQUEST NAME

2019-2021 LCCC Wardrobe Replacement

REQUEST CODE

CIPR-112-256201-00000000-000-19-
2596

REQUEST TYPE

CIP - Capital Renewal

Start Date

1/1/2019

PROJECT DESCRIPTION / NECESSITY

Funding of \$203,184 is provided from Community Corrections Fund Balance for furniture replacement. Larimer County Community Corrections (LCCC) currently has 332 wardrobes that are 12-14 years old; many of them have broken drawers or drawers that do not fit. Twenty-two of these wardrobes have major defects that necessitate replacement.

Capital Items

	2019	2020	2021	2022	2023	Total
Other	67,728	67,728	67,728	0	0	203,184
Total	67,728	67,728	67,728	0	0	203,184

Funding Sources

	2019	2020	2021	2022	2023	Total
Budgeted						
Beginning	67,728	67,728	67,728	0	0	203,184
Fund Balance						
Total	67,728	67,728	67,728	0	0	203,184

**LARIMER COUNTY
CIP - Capital Renewal**

112-256201-00000000-000-Residential

REQUEST NAME

2019 LCCC Camera Replacement-Upgrade

REQUEST CODE

CIPR-112-256201-00000000-000-19-
2597

REQUEST TYPE

CIP - Capital Renewal

Start Date

1/1/2019

PROJECT DESCRIPTION / NECESSITY

Funding of \$147,100 from Community Corrections Fund Balance is provided to replace the security camera system. The existing system has analog cameras that fail frequently and have replacement parts that are difficult to procure. Cameras that are offline impact safety and forensic review should an incident occur.

Capital Items

	2019	2020	2021	2022	2023	Total
Capital Equipment	147,100	0	0	0	0	147,100
Total	147,100	0	0	0	0	147,100

Funding Sources

	2019	2020	2021	2022	2023	Total
Budgeted Beginning Fund Balance	147,100	0	0	0	0	147,100
Total	147,100	0	0	0	0	147,100

**LARIMER COUNTY
CIP - Capital Renewal**

162-692000-00000000-000-TR-Capital

REQUEST NAME

LED Lighting Repl - Arena

REQUEST CODE

CIPR-162-692000-00000000-000-19-
2598

REQUEST TYPE

CIP - Capital Renewal

Start Date

1/1/2019

PROJECT DESCRIPTION / NECESSITY

Funding of \$150,000 is allocated from sales tax proceeds for lighting replacement in the indoor arena at The Ranch events complex. The project replaces the existing lighting with better and more cost-effective LED lights.

Capital Items

	2019	2020	2021	2022	2023	Total
Capital Equipment	150,000	0	0	0	0	150,000
Total	150,000	0	0	0	0	150,000

Funding Sources

	2019	2020	2021	2022	2023	Total
Sales Tax	150,000	0	0	0	0	150,000
Total	150,000	0	0	0	0	150,000

**LARIMER COUNTY
CIP - Capital Renewal**

162-692000-00000000-000-TR-Capital

REQUEST NAME

Ranch Campus Annual Component Replacement

REQUEST CODE

CIPR-162-692000-00000000-000-19-
2601

REQUEST TYPE

CIP - Capital Renewal

Start Date

1/1/2019

PROJECT DESCRIPTION / NECESSITY

Between FY2019 and FY2023 \$1,042,000 is allocated from sales tax revenues for building component replacement projects. 2019 purchases include concourse-level television replacement in the event center (\$12,000), security CCTV cameras (\$50,000), walkway lighting (\$35,000), staging risers (\$30,000), an event management system (\$50,000), and new chutes and gates for rodeo set up (\$25,000).

Capital Items

	2019	2020	2021	2022	2023	Total
Capital Equipment	202,000	200,000	240,000	200,000	200,000	1,042,000
Total	202,000	200,000	240,000	200,000	200,000	1,042,000

Funding Sources

	2019	2020	2021	2022	2023	Total
Sales Tax	202,000	200,000	240,000	200,000	200,000	1,042,000
Total	202,000	200,000	240,000	200,000	200,000	1,042,000

**LARIMER COUNTY
CIP - Capital Renewal**

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

REQUEST NAME

HP Replace Madrona Point & Bear Claw Cabins

REQUEST CODE

CIPR-212-682110-NR0742-000-19-2695

REQUEST TYPE

CIP - Capital Renewal

Start Date

1/1/2019

PROJECT DESCRIPTION / NECESSITY

Funding of \$180,000 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 wetlands and replaced in the cabin loop area of the open space. Funding would be provided from the Open Lands Fund.

Capital Items

	2019	2020	2021	2022	2023	Total
Construction	180,000	0	0	0	0	180,000
Total	180,000	0	0	0	0	180,000

Funding Sources

	2019	2020	2021	2022	2023	Total
Tfr from Open Lands LTM	180,000	0	0	0	0	180,000
Total	180,000	0	0	0	0	180,000

LARIMER COUNTY
CIP - Capital Renewal

212-682110-NR0745-000-OS-Hermit Park Granite Gulch Campground Remodel

REQUEST NAME

Hermit Park Cabin Road Improvement

REQUEST CODE

CIPR-212-682110-NR0745-000-19-2696

REQUEST TYPE

CIP - Capital Renewal

Start Date

1/1/2019

PROJECT DESCRIPTION / NECESSITY

Funding of \$200,000 of sales tax revenues are budgeted to remodel the Granite Gulch Campground at Hermit Park.

Capital Items

	2019	2020	2021	2022	2023	Total
Construction	200,000	0	0	0	0	200,000
Total	200,000	0	0	0	0	200,000

Funding Sources

	2019	2020	2021	2022	2023	Total
Tfr from Open Lands LTM	200,000	0	0	0	0	200,000
Total	200,000	0	0	0	0	200,000

**LARIMER COUNTY
CIP - Capital Renewal**

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

REQUEST NAME

Historic Structures - Stabilize Priority Buildings

REQUEST CODE

CIPR-212-682110-NR0746-000-19-2697

REQUEST TYPE

CIP - Capital Renewal

Start Date

1/1/2019

PROJECT DESCRIPTION / NECESSITY

Annual funding of \$50,000 is provided from FY2019 to FY2022 from the Open Lands Fund to stabilize 15 historic structures located on county-owned open spaces.

Capital Items

	2019	2020	2021	2022	2023	Total
Construction	50,000	50,000	50,000	50,000	0	200,000
Total	50,000	50,000	50,000	50,000	0	200,000

Funding Sources

	2019	2020	2021	2022	2023	Total
Tfr from Open Lands LTM	50,000	50,000	50,000	50,000	0	200,000
Total	50,000	50,000	50,000	50,000	0	200,000

**LARIMER COUNTY
CIP - Capital Renewal**

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

REQUEST NAME

Horsetooth Mountain Open Space
Management Plan Update & Imp

REQUEST CODE

CIPR-212-682110-NR0747-000-19-2698

REQUEST TYPE

CIP - Capital Renewal

Start Date

PROJECT DESCRIPTION / NECESSITY

Sales tax proceeds in the amount of \$440,000 are provided for design and construction of improvements as outlined in the Horsetooth Mountain Open Space Management Plan.

Capital Items

	2019	2020	2021	2022	2023	Total
Design	40,000	0	0	0	0	40,000
Construction	0	0	400,000	0	0	400,000
Total	40,000	0	400,000	0	0	440,000

Funding Sources

	2019	2020	2021	2022	2023	Total
Tfr from Open Lands LTM	40,000	0	400,000	0	0	440,000
Total	40,000	0	400,000	0	0	440,000

**LARIMER COUNTY
CIP - Capital Renewal**

219-682400-NR0201-000-OL-Little Thompson Farm Building Demo

REQUEST NAME

Little Thompson Farm House Demolition

REQUEST CODE

CIPR-219-682400-NR0201-000-19-2615

REQUEST TYPE

CIP - Capital Renewal

Start Date

1/1/2019

PROJECT DESCRIPTION / NECESSITY

Funding is budgeted in FY2019 to remove a dilapidated 1,200 square foot farm house from the Little Thompson Farm property. The building is in poor condition and is a potential safety hazard. Its planned removal is accordance with the results of the Larimer County Natural Resources Historic Structure Assessment and will be a long-term gain to Larimer County as it eliminates maintenance costs and improves the scenic nature of the property as viewed from Highway 287.

Capital Items

	2019	2020	2021	2022	2023	Total
Construction	60,000	0	0	0	0	60,000
Total	60,000	0	0	0	0	60,000

Funding Sources

	2019	2020	2021	2022	2023	Total
Tfr from Open Lands LTM	60,000	0	0	0	0	60,000
Total	60,000	0	0	0	0	60,000

**LARIMER COUNTY
CIP - Capital Renewal**

228-681300-NR0202-000-Parks-Inlet Bay Parking Lot

REQUEST NAME

Inlet Bay Parking Lot

REQUEST CODE

CIPR-228-681300-NR0202-000-19-2619

REQUEST TYPE

CIP - Capital Renewal

Start Date

1/1/2019

PROJECT DESCRIPTION / NECESSITY

Funds are budgeted in FY21019 for construction of the Inlet Bay parking lot.

Capital Items

	2019	2020	2021	2022	2023	Total
Construction	500,000	0	0	0	0	500,000
Total	500,000	0	0	0	0	500,000

Funding Sources

	2019	2020	2021	2022	2023	Total
Tfr from Conservation	250,000	0	0	0	0	250,000
Tr						
Tfr from Open Lands LTM	250,000	0	0	0	0	250,000
Total	500,000	0	0	0	0	500,000

**LARIMER COUNTY
CIP - Capital Renewal**

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

REQUEST NAME

Admin Office Connectivity

REQUEST CODE

CIPR-228-681300-NR0749-000-19-2620

REQUEST TYPE

CIP - Capital Renewal

Start Date

1/1/2019

PROJECT DESCRIPTION / NECESSITY

Construction funds in the amount of \$750,000 are budgeted to install T1 fiber connectivity to the Natural Resources Administrative Building near Carter Lake. Sources of funds include \$175,000 from the Parks Operations Fund, \$175,000 from the Open Lands Long-Term Management Fund, and \$400,000 from the Bureau of Reclamation and Northern Water.

Capital Items

	2019	2020	2021	2022	2023	Total
Construction	750,000	0	0	0	0	750,000
Total	750,000	0	0	0	0	750,000

Funding Sources

	2019	2020	2021	2022	2023	Total
Tfr from Parks	175,000	0	0	0	0	175,000
Tfr from Open Lands LTM	175,000	0	0	0	0	175,000
LG-Other Local Governmen	400,000	0	0	0	0	400,000
Total	750,000	0	0	0	0	750,000

**LARIMER COUNTY
CIP - Capital Renewal**

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

REQUEST NAME

Carter Lake Biglandia Group Camping Site

REQUEST CODE

CIPR-228-681300-NR0750-000-19-2621

REQUEST TYPE

CIP - Capital Renewal

Start Date

1/1/2019

PROJECT DESCRIPTION / NECESSITY

Funding of \$825,185 is budgeted in 2019 from the Conservation Trust Fund and the Long-Term Management and Improvement Fund to construct a group camping site at Carter Lake.

Capital Items

	2019	2020	2021	2022	2023	Total
Construction	825,185	0	0	0	0	825,185
Total	825,185	0	0	0	0	825,185

Funding Sources

	2019	2020	2021	2022	2023	Total
Tfr from Conservation	412,593	0	0	0	0	412,593
Tr Tfr from Open Lands LTM	412,593	0	0	0	0	412,593
Total	825,186	0	0	0	0	825,186

**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-NR0751-000-19-2622

REQUEST TYPE

CIP - Capital Renewal

Start Date

1/1/2019

PROJECT DESCRIPTION / NECESSITY

Identified in the Parks Master Plan, \$250,000 is budgeted in 2019 to pave the existing gravel 24-vehicle/trailer parking lot at the Carter Lake Marina. The resulting work will reduce dust, improve the customer experience, and lower maintenance costs of the parking area.

Capital Items

	2019	2020	2021	2022	2023	Total
Construction	250,000	0	0	0	0	250,000
Total	250,000	0	0	0	0	250,000

Funding Sources

	2019	2020	2021	2022	2023	Total
Tfr from Conservation Tr	125,000	0	0	0	0	125,000
Tfr from Open Lands LTM	125,000	0	0	0	0	125,000
Total	250,000	0	0	0	0	250,000

**LARIMER COUNTY
CIP - Capital Renewal**

228-681300-NR0756-000-PK-HT Reservoir Entrance Station Project

REQUEST NAME

Replace Entrance Stations

REQUEST CODE

CIPR-228-681300-NR0756-000-19-2626

REQUEST TYPE

CIP - Capital Renewal

Start Date

1/1/2019

PROJECT DESCRIPTION / NECESSITY

One-hundred thousand dollars are budgeted to replace the South Bay and Inlet Bay entrance stations at Horsetooth Reservoir.

Capital Items

	2019	2020	2021	2022	2023	Total
Construction	100,000	0	0	0	0	100,000
Total	100,000	0	0	0	0	100,000

Funding Sources

	2019	2020	2021	2022	2023	Total
Tfr from Conservation Tr	50,000	0	0	0	0	50,000
Tfr from Open Lands LTM	50,000	0	0	0	0	50,000
Total	100,000	0	0	0	0	100,000

**LARIMER COUNTY
CIP - Capital Renewal**

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

REQUEST NAME

Horsetooth Reservoir Satanka Bay and Expanded Parking

REQUEST CODE

CIPR-228-681300-NR0758-000-19-2628

REQUEST TYPE

CIP - Capital Renewal

Start Date

PROJECT DESCRIPTION / NECESSITY

Funding of \$483,550 is provided for construction of an expanded parking lot at Satanka Bay at Horsetooth Reservoir. Half of the funding is provided from the Open Lands fund for long-term management and improvement, and half is from the Conservation Trust Fund.

Capital Items

	2019	2020	2021	2022	2023	Total
Construction	483,550	0	0	0	0	483,550
Total	483,550	0	0	0	0	483,550

Funding Sources

	2019	2020	2021	2022	2023	Total
Tfr from Conservation Tr	241,775	0	0	0	0	241,775
Tfr from Open Lands LTM	241,775	0	0	0	0	241,775
Total	483,550	0	0	0	0	483,550

**LARIMER COUNTY
CIP - Capital Renewal**

252-645100-00000000-000-Road Maintenance

REQUEST NAME

CAP - ASPHALT OVERLAY

REQUEST CODE

CIPR-252-645100-00000000-000-19-
2630

REQUEST TYPE

CIP - Capital Renewal

Start Date

1/1/2019

PROJECT DESCRIPTION / NECESSITY

Funding 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

	2019	2020	2021	2022	2023	Total
Road Construction	4,200,000	4,410,000	4,640,000	4,880,000	5,130,000	23,260,000
Total	4,200,000	4,410,000	4,640,000	4,880,000	5,130,000	23,260,000

Funding Sources

	2019	2020	2021	2022	2023	Total
CO Sh-Highway Users Tax	4,200,000	4,410,000	4,640,000	4,880,000	5,130,000	23,260,000
Total	4,200,000	4,410,000	4,640,000	4,880,000	5,130,000	23,260,000

**LARIMER COUNTY
CIP - Capital Renewal**

252-645100-00000000-000-Road Maintenance

REQUEST NAME

CAP - STRUCTURAL PATCHING

REQUEST CODE

CIPR-252-645100-00000000-000-19-
2631

REQUEST TYPE

CIP - Capital Renewal

Start Date

1/1/2019

PROJECT DESCRIPTION / NECESSITY

Funding from Specific Ownership Tax revenue is provided 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 maintenance of the service level of the roadway segment.

Capital Items

	2019	2020	2021	2022	2023	Total
Road Construction	500,000	530,000	560,000	590,000	620,000	2,800,000
Total	500,000	530,000	560,000	590,000	620,000	2,800,000

Funding Sources

	2019	2020	2021	2022	2023	Total
CO Sh-Highway Users Tax	500,000	530,000	560,000	590,000	620,000	2,800,000
Total	500,000	530,000	560,000	590,000	620,000	2,800,000

**LARIMER COUNTY
CIP - Capital Renewal**

252-645100-00000000-000-Road Maintenance

REQUEST NAME
CAP - CHIPSEAL

REQUEST CODE
CIPR-252-645100-00000000-000-19-
2632

REQUEST TYPE
CIP - Capital Renewal

Start Date
1/1/2019

PROJECT DESCRIPTION / NECESSITY

Ongoing funding from Specific Ownership Taxes is allocated 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 seven years old and then on an approximately seven-year cycle until the pavement requires an asphalt overlay.

Capital Items

	2019	2020	2021	2022	2023	Total
Road Construction	1,770,000	1,860,000	1,960,000	2,060,000	2,170,000	9,820,000
Total	1,770,000	1,860,000	1,960,000	2,060,000	2,170,000	9,820,000

Funding Sources

	2019	2020	2021	2022	2023	Total
CO Sh-Highway Users Tax	1,770,000	1,860,000	1,960,000	2,060,000	2,170,000	9,820,000
Total	1,770,000	1,860,000	1,960,000	2,060,000	2,170,000	9,820,000

**LARIMER COUNTY
CIP - Capital Renewal**

252-645100-00000000-000-Road Maintenance

REQUEST NAME

CAP - MISC ROAD REPAIR PROJECTS
(UNSCHEDULED)

REQUEST CODE

CIPR-252-645100-00000000-000-19-
2633

REQUEST TYPE

CIP - Capital Renewal

Start Date

1/1/2019

PROJECT DESCRIPTION / NECESSITY

Specific Ownership Tax revenues are budgeted 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

	2019	2020	2021	2022	2023	Total
Road Construction	310,000	330,000	350,000	370,000	390,000	1,750,000
Total	310,000	330,000	350,000	370,000	390,000	1,750,000

Funding Sources

	2019	2020	2021	2022	2023	Total
CO Sh-Highway Users Tax	310,000	330,000	350,000	370,000	390,000	1,750,000
Total	310,000	330,000	350,000	370,000	390,000	1,750,000

**LARIMER COUNTY
CIP - Capital Renewal**

252-645250-00000000-000-Capital Improvements

REQUEST NAME

CAP - PN294 & PN328 MINOR STRUCTURES ON CR
74E

REQUEST CODE

CIPR-252-645250-00000000-000-19-
2637

REQUEST TYPE

CIP - Capital Renewal

Start Date

1/1/2019

PROJECT DESCRIPTION / NECESSITY

Over \$1.4 million in funds are budgeted to replace culverts at four structures on County Road 74E, east of McNey Hill.

Capital Items

	2019	2020	2021	2022	2023	Total
Road Construction	1,410,750	0	0	0	0	1,410,750
Total	1,410,750	0	0	0	0	1,410,750

Funding Sources

	2019	2020	2021	2022	2023	Total
Budgeted Beginning Fund Balance	1,410,750	0	0	0	0	1,410,750
Total	1,410,750	0	0	0	0	1,410,750

**LARIMER COUNTY
CIP - Capital Renewal**

252-645250-00000000-000-Capital Improvements

REQUEST NAME

CAP - PN318 - BRIDGE 19E-0.5-20 REPLACEMENT

REQUEST CODE

CIPR-252-645250-00000000-000-19-
2638

REQUEST TYPE

CIP - Capital Renewal

Start Date

1/1/2019

PROJECT DESCRIPTION / NECESSITY

Funds are allocated to replace a structurally deficient bridge--19E-0.5-20--using a federal disaster recovery grant.

Capital Items

	2019	2020	2021	2022	2023	Total
Road Construction	1,232,500	0	0	0	0	1,232,500
Total	1,232,500	0	0	0	0	1,232,500

Funding Sources

	2019	2020	2021	2022	2023	Total
Psth-CO Dept of Public S	1,232,500	0	0	0	0	1,232,500
Total	1,232,500	0	0	0	0	1,232,500

**LARIMER COUNTY
CIP - Capital Renewal**

252-645250-00000000-000-Capital Improvements

REQUEST NAME

CAP - BRIDGE 11H-0.3-S402 REPLACEMENT

REQUEST CODE

CIPR-252-645250-00000000-000-19-2639

REQUEST TYPE

CIP - Capital Renewal

Start Date

1/1/2019

PROJECT DESCRIPTION / NECESSITY

Replacement of Bridge 11H-0.3-S402.

Capital Items

	2019	2020	2021	2022	2023	Total
Road Design	425,000	0	0	0	0	425,000
Road Construction	0	2,750,000	0	0	0	2,750,000
Total	425,000	2,750,000	0	0	0	3,175,000

Funding Sources

	2019	2020	2021	2022	2023	Total
Budgeted Beginning Fund Balance	425,000	1,925,000	0	0	0	2,350,000
Tfr from Transportation	0	825,000	0	0	0	825,000
Total	425,000	2,750,000	0	0	0	3,175,000

**LARIMER COUNTY
CIP - Capital Renewal**

252-645250-00000000-000-Capital Improvements

REQUEST NAME

CAP - BRIDGE 27-0.1-32C REPLACEMENT

REQUEST CODE

CIPR-252-645250-00000000-000-19-
2640

REQUEST TYPE

CIP - Capital Renewal

Start Date

1/1/2019

PROJECT DESCRIPTION / NECESSITY

Funds are budgeted for the design and construction capital expenses related to replacing bridge 27-0.1-32C.

Capital Items

	2019	2020	2021	2022	2023	Total
Road Design	200,000	150,000	0	0	0	350,000
Road Construction	0	0	1,600,000	0	0	1,600,000
Total	200,000	150,000	1,600,000	0	0	1,950,000

Funding Sources

	2019	2020	2021	2022	2023	Total
Budgeted Beginning Fund Balance	200,000	150,000	1,120,000	0	0	1,470,000
Tfr from Transportation	0	0	480,000	0	0	480,000
Total	200,000	150,000	1,600,000	0	0	1,950,000

**LARIMER COUNTY
CIP - Capital Renewal**

252-645250-00000000-000-Capital Improvements

REQUEST NAME

CAP - DALE CREEK STRUCTURES

REQUEST CODE

CIPR-252-645250-00000000-000-19-
2642

REQUEST TYPE

CIP - Capital Renewal

Start Date

1/1/2019

PROJECT DESCRIPTION / NECESSITY

Road construction funds are budgeted from FY2019 to FY2023 to replace six Dale Creek bridges.

Capital Items

	2019	2020	2021	2022	2023	Total
Road Construction	75,000	75,000	150,000	135,000	575,000	1,010,000
Total	75,000	75,000	150,000	135,000	575,000	1,010,000

Funding Sources

	2019	2020	2021	2022	2023	Total
Budgeted Beginning Fund Balance	75,000	75,000	150,000	135,000	575,000	1,010,000
Total	75,000	75,000	150,000	135,000	575,000	1,010,000

**LARIMER COUNTY
CIP - Capital Renewal**

522-110010-00000000-000-Non-Departmental Services

REQUEST NAME
Replacement Plan

REQUEST CODE
CIPR-522-110010-00000000-000-19-
2730

REQUEST TYPE
CIP - Capital Renewal

Start Date
1/1/2019

PROJECT DESCRIPTION / NECESSITY

This plan provides resources to replace equipment, furniture, and other items in departments across the county, mainly for General Fund operations. The plan is funded through an annual General Fund transfer of about \$1 million. For 2019 expenditures are budgeted at \$1,297,146 for replace capital equipment and other non-capital items countywide.

Capital Items

	2019	2020	2021	2022	2023	Total
Non-Capital Equipment	858,590	1,498,294	593,080	945,538	1,308,626	5,203,548
Capital Equipment	439,136	0	0	0	0	439,136
Ending Fund Balance	0	0	484,317	168,286	0	652,603
Total	1,297,726	1,498,294	1,077,397	1,113,824	1,308,626	6,295,287

Funding Sources

	2019	2020	2021	2022	2023	Total
Budgeted Beginning Fund	251,569	456,133	0	0	157,143	902,345
Tfr from General	1,046,157	1,042,161	1,077,397	1,113,824	1,151,483	5,392,942
Total	1,297,726	1,498,294	1,077,397	1,113,824	1,308,626	6,295,287

**LARIMER COUNTY
CIP - Capital Renewal**

552-661000-00000000-000-Landfill

REQUEST NAME

Landfill Asphalt Maintenance Plan

REQUEST CODE

CIPR-552-661000-00000000-000-19-
2674

REQUEST TYPE

CIP - Capital Renewal

Start Date

1/1/2019

PROJECT DESCRIPTION / NECESSITY

Funding of \$455,000 is provided from Solid Waste Fund balance over the five-year period, including \$50,000 in 2019, for asphalt upkeep projects at the Landfill.

Capital Items

	2019	2020	2021	2022	2023	Total
Road Construction	50,000	95,000	100,000	100,000	110,000	455,000
Total	50,000	95,000	100,000	100,000	110,000	455,000

Funding Sources

	2019	2020	2021	2022	2023	Total
Budgeted Beginning Fund Balance	50,000	95,000	100,000	100,000	110,000	455,000
Total	50,000	95,000	100,000	100,000	110,000	455,000

**LARIMER COUNTY
CIP - Capital Renewal**

552-661000-00000000-000-Landfill

REQUEST NAME

Landfill Customer Enhancement Projects

REQUEST CODE

CIPR-552-661000-00000000-000-19-
2675

REQUEST TYPE

CIP - Capital Renewal

Start Date

1/1/2019

PROJECT DESCRIPTION / NECESSITY

Customer enhancement improvement projects at the county landfill are budgeted at \$45,000 annually, to be provided from fund balance.

Capital Items

	2019	2020	2021	2022	2023	Total
Capital Equipment	45,000	45,000	45,000	45,000	45,000	225,000
Total	45,000	45,000	45,000	45,000	45,000	225,000

Funding Sources

	2019	2020	2021	2022	2023	Total
Budgeted Beginning Fund Balance	45,000	45,000	45,000	45,000	45,000	225,000
Total	45,000	45,000	45,000	45,000	45,000	225,000

**LARIMER COUNTY
CIP - Capital Renewal**

552-661000-00000000-000-Landfill

REQUEST NAME

Landfill Environmental projects

REQUEST CODE

CIPR-552-661000-00000000-000-19-
2676

REQUEST TYPE

CIP - Capital Renewal

Start Date

1/1/2019

PROJECT DESCRIPTION / NECESSITY

Funding of \$2,350,000 is provided from the Solid Waste Fund reserves for various environmental safety projects related to groundwater protection and gas collection over the five-year period between FY2019 and FY2023.

Capital Items

	2019	2020	2021	2022	2023	Total
Construction	50,000	2,075,000	75,000	75,000	75,000	2,350,000
Total	50,000	2,075,000	75,000	75,000	75,000	2,350,000

Funding Sources

	2019	2020	2021	2022	2023	Total
Budgeted						
Beginning	50,000	2,075,000	75,000	75,000	75,000	2,350,000
Fund Balance						
Total	50,000	2,075,000	75,000	75,000	75,000	2,350,000

**LARIMER COUNTY
CIP - Capital Renewal**

552-662000-00000000-000-Recycling

REQUEST NAME

Asphalt Maintenance Recycle Center

REQUEST CODE

CIPR-552-662000-00000000-000-19-
2682

REQUEST TYPE

CIP - Capital Renewal

Start Date

1/1/2019

PROJECT DESCRIPTION / NECESSITY

Funding of \$35,000 is provided from Solid Waste Fund balance in 2019 to finish an asphalt maintenance project at the recycling center.

Capital Items

	2019	2020	2021	2022	2023	Total
Road Construction	35,000	0	0	0	0	35,000
Total	35,000	0	0	0	0	35,000

Funding Sources

	2019	2020	2021	2022	2023	Total
Budgeted Beginning Fund Balance	35,000	0	0	0	0	35,000
Total	35,000	0	0	0	0	35,000

**LARIMER COUNTY
CIP - Capital Renewal**

608-460010-IT0388-000-FITD Leadership and Administration Business Software Replacement

<u>REQUEST NAME</u>	<u>REQUEST CODE</u>	<u>REQUEST TYPE</u>
Business Software Replacement	CIPR-608-460010-IT0388-000-19-2683	CIP - Capital Renewal

Start Date

1/1/2019

PROJECT DESCRIPTION / NECESSITY

Over \$8.7 million is budgeted during the next five years for the replacement of business software critical to the operation of county services. The capital plan also provides maintenance cycles and refresh of applications. The goal of the capital plan is to improve value, lower support costs, and increase business efficiency. As applications age and become fragile there is a dramatic increase in failures and business disruptions. This plan forecasts the optimal time to replace software.

The General Fund contribution for the business software replacement plan is \$1.3-\$1.4 million per year to pay the total five-year cost.

Major systems to be replaced include the following:

- Sheriff Regional Public Safety System - \$1,800,000
- Finance and Accounting Financial System - \$3,000,000
- Public Works Enterprise Asset Management - \$950,000
- Assessor Realware Platform Upgrade - \$150,000
- District Attorney Digital Records Transfer from Public Safety - \$200,000
- Human Services and Enterprise Case Management Software Licenses - \$200,000
- Human Resources Workforce Demographics - \$100,000

Capital Items

	2019	2020	2021	2022	2023	Total
Software-Non Cap	4,800,000	2,200,000	550,000	250,000	975,000	8,775,000
Ending Fund Balance	0	0	800,000	1,100,000	425,000	2,325,000
Total	4,800,000	2,200,000	1,350,000	1,350,000	1,400,000	11,100,000

Funding Sources

	2019	2020	2021	2022	2023	Total
Budgeted Beginning Fund Balance	3,500,000	850,000	0	0	0	4,350,000
Tfr from General	1,300,000	1,350,000	1,350,000	1,350,000	1,400,000	6,750,000
Total	4,800,000	2,200,000	1,350,000	1,350,000	1,400,000	11,100,000

**LARIMER COUNTY
CIP - Capital Renewal**

608-460450-IT0510-000-Infrastructure Services ITEnterprise Infrastructure Replacement

REQUEST NAME

Infrastructure Replacement Plan

REQUEST CODE

CIPR-608-460450-IT0510-000-19-2684

REQUEST TYPE

CIP - Capital Renewal

Start Date

1/1/2019

PROJECT DESCRIPTION / NECESSITY

Funding of \$3,739,460 is provided over five years for the replacement of all of Larimer County's serve/storage infrastructure. This plan funds all replacement of servers and storage in support of department applications and the enterprise infrastructure. The annual General Fund contribution is \$560,000.

Capital Items

	2019	2020	2021	2022	2023	Total
Capital Equipment	470,422	1,360,999	0	929,124	978,915	3,739,460
Ending Fund Balance	89,578	0	560,000	0	0	649,578
Total	560,000	1,360,999	560,000	929,124	978,915	4,389,038

Funding Sources

	2019	2020	2021	2022	2023	Total
Budgeted Beginning Fund Balance	0	800,999	0	369,124	418,915	1,589,038
Tfr from General	560,000	560,000	560,000	560,000	560,000	2,800,000
Total	560,000	1,360,999	560,000	929,124	978,915	4,389,038

**LARIMER COUNTY
CIP - Capital Renewal**

608-460470-IT0135-000-End User Computing

REQUEST NAME

Fiber Infrastructure Replacement

REQUEST CODE

CIPR-608-460470-IT0135-000-19-2686

REQUEST TYPE

CIP - Capital Renewal

Start Date

1/1/2019

PROJECT DESCRIPTION / NECESSITY

This projects funds the ongoing expense of the fiber network infrastructure for Larimer County government. The FY2019 through FY2023 expenses of \$540,000 are funded through a combination of General Fund resources and Information Technology Fund reserves.

Capital Items

	2019	2020	2021	2022	2023	Total
Capital Equipment	180,000	90,000	90,000	90,000	90,000	540,000
Total	180,000	90,000	90,000	90,000	90,000	540,000

Funding Sources

	2019	2020	2021	2022	2023	Total
Budgeted Beginning Fund Balance	95,000	5,000	5,000	5,000	5,000	115,000
Tfr from General	85,000	85,000	85,000	85,000	85,000	425,000
Total	180,000	90,000	90,000	90,000	90,000	540,000

**LARIMER COUNTY
CIP - Capital Renewal**

608-460510-IT0465-000-Technical Communications Services ITCapital Communication Replacement

REQUEST NAME

Technical Communications Replacement

REQUEST CODE

CIPR-608-460510-IT0465-000-19-2687

REQUEST TYPE

CIP - Capital Renewal

Start Date

1/1/2019

PROJECT DESCRIPTION / NECESSITY

This is the replacement plan for the entire public safety radio system. This includes hardware on radio towers, the 911 dispatch center, patrol cars, and pagers. This plan funds equipment and infrastructure that are critical to public safety. The General Fund contributes \$175,000 annually to the replacement plan with remaining expenses paid using reserves from the Information Technology Fund.

Capital Items

	2019	2020	2021	2022	2023	Total
Non-Capital Equipment	296,086	349,662	141,061	149,237	78,923	1,014,969
Ending Fund Balance	0	0	58,939	50,763	121,077	230,779
Total	296,086	349,662	200,000	200,000	200,000	1,245,748

Funding Sources

	2019	2020	2021	2022	2023	Total
Budgeted Beginning Fund Balance	121,086	174,662	25,000	15,000	15,000	350,748
Tfr from General	175,000	175,000	175,000	185,000	185,000	895,000
Total	296,086	349,662	200,000	200,000	200,000	1,245,748

**LARIMER COUNTY
CIP - Capital Renewal**

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

REQUEST NAME

General Building Component Replacement

REQUEST CODE

CIPR-610-460200-FS0752-000-19-2688

REQUEST TYPE

CIP - Capital Renewal

Start Date

1/1/2019

PROJECT DESCRIPTION / NECESSITY

This project designates funds for the 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 \$1.1 million annually. It provides for replacement of components on a scheduled plan to prevent failures. Funding for certain Department of Natural Resources buildings and public safety facilities is provided in a separate project.

Capital Items

	2019	2020	2021	2022	2023	Total
Non-Capital Equipment	469,000	421,000	3,845,000	1,029,000	3,473,000	9,237,000
Ending Fund Balance	617,000	697,000	0	157,000	0	1,471,000
Total	1,086,000	1,118,000	3,845,000	1,186,000	3,473,000	10,708,000

Funding Sources

	2019	2020	2021	2022	2023	Total
Budgeted Beginning Fund Balance	0	0	2,693,000	0	2,731,559	5,424,559
Tfr from General	1,086,000	1,118,000	1,152,000	1,186,000	741,441	5,283,441
Total	1,086,000	1,118,000	3,845,000	1,186,000	3,473,000	10,708,000

**LARIMER COUNTY
CIP - Capital Renewal**

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

REQUEST NAME

Public Works Component Replacement

REQUEST CODE

CIPR-610-460200-FS0752-502-19-2689

REQUEST TYPE

CIP - Capital Renewal

Start Date

1/1/2019

PROJECT DESCRIPTION / NECESSITY

This project designates funds for the replacement of various building systems and components in certain Department of Natural Resources facilities (HVAC, generators, plumbing, access control systems, etc.). The plan is funded through an annual transfer from the General Fund to the Facilities Fund of approximately \$375,000; it provides for scheduled replacement of components to prevent failures and reduce maintenance costs.

Capital Items

	2019	2020	2021	2022	2023	Total
Non-Capital Equipment	171,000	365,000	793,000	150,000	251,000	1,730,000
Ending Fund Balance	189,000	7,000	0	245,000	156,000	597,000
Total	360,000	372,000	793,000	395,000	407,000	2,327,000

Funding Sources

	2019	2020	2021	2022	2023	Total
Budgeted Beginning Fund Balance	0	0	540,532	0	0	540,532
Tfr from General	360,000	372,000	252,468	395,000	407,000	1,786,468
Total	360,000	372,000	793,000	395,000	407,000	2,327,000

**LARIMER COUNTY
CIP - Capital Renewal**

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

<u>REQUEST NAME</u>	<u>REQUEST CODE</u>	<u>REQUEST TYPE</u>
Jail Building Component Replacement	CIPR-610-460200-FS0752-512-19-2690	CIP - Capital Renewal

Start Date
1/1/2019

PROJECT DESCRIPTION / NECESSITY

Funding is provided for the replacement of various building systems and components (HVAC, generators, plumbing, access control systems, etc.) at the Larimer County Jail. Funding for this plan is provided through annual transfers of approximately \$1.0 million from the General Fund to the Facilities Fund.

Capital Items

	2019	2020	2021	2022	2023	Total
Non-Capital Equipment	353,000	1,273,000	408,000	406,000	397,000	2,837,000
Ending Fund Balance	610,000	282,000	612,000	645,000	685,000	2,834,000
Total	963,000	1,555,000	1,020,000	1,051,000	1,082,000	5,671,000

Funding Sources

	2019	2020	2021	2022	2023	Total
Budgeted Beginning Fund Balance	0	564,000	0	0	0	564,000
Tfr from General	963,000	991,000	1,020,000	1,051,000	1,082,000	5,107,000
Total	963,000	1,555,000	1,020,000	1,051,000	1,082,000	5,671,000

**LARIMER COUNTY
CIP - Capital Renewal**

610-460225-00000000-000-FS - Security Services

REQUEST NAME
Security Resources

REQUEST CODE
CIPR-610-460225-00000000-000-19-
2691

REQUEST TYPE
CIP - Capital Renewal

Start Date
1/1/2019

PROJECT DESCRIPTION / NECESSITY

Funding of \$100,000 is provided from the General Fund to make additions to current security protocols and improvements to our security measures as needed at county buildings throughout 2019.

Capital Items

	2019	2020	2021	2022	2023	Total
Construction	100,000	0	0	0	0	100,000
Total	100,000	0	0	0	0	100,000

Funding Sources

	2019	2020	2021	2022	2023	Total
Tfr from General	100,000	0	0	0	0	100,000
Total	100,000	0	0	0	0	100,000

Operating Budget

Expenses	2019	2020	2021	2022	2023	Total
O & M Ongoing	0	0	0	0	0	0
Total	0	0	0	0	0	0

**LARIMER COUNTY
CIP - Capital Renewal**

612-695400-00000000-000-Equipment Purchases

REQUEST NAME
Fleet Replacement

REQUEST CODE
CIPR-612-695400-00000000-000-19-
2692

REQUEST TYPE
CIP - Capital Renewal

Start Date
1/1/2019

PROJECT DESCRIPTION / NECESSITY

Funding of \$2,970,271 is provided in 2019 for annual replacement of fleet vehicles and equipment. The plan is funded through replacement rates charged to owner departments. Estimated costs for the plan over the five-year period are over \$19 million.

Capital Items

	2019	2020	2021	2022	2023	Total
Vehicles	2,970,271	3,449,268	4,083,852	4,222,165	4,297,031	19,022,587
Total	2,970,271	3,449,268	4,083,852	4,222,165	4,297,031	19,022,587

Funding Sources

	2019	2020	2021	2022	2023	Total
Equipment	2,970,271	3,449,268	4,083,852	4,222,165	4,297,031	19,022,587
Maint-Rates						
Total	2,970,271	3,449,268	4,083,852	4,222,165	4,297,031	19,022,587

**LARIMER COUNTY
CIP - Capital Renewal**

612-695500-00000000-000-Fuel Operations

REQUEST NAME

Fleet Fuel Site Replacement & Relocation

REQUEST CODE

CIPR-612-695500-00000000-000-19-
2693

REQUEST TYPE

CIP - Capital Renewal

Start Date

1/1/2019

PROJECT DESCRIPTION / NECESSITY

Funding in the amount of \$295,000 is provided from the Fleet Fund reserves that have accrued through fuel sale surcharges to replace the fuel site at the Estes Park fleet shop and relocate the fuel site at the Livermore fleet shop to the new location to be constructed in 2019.

Capital Items

	2019	2020	2021	2022	2023	Total
Capital Equipment	295,000	0	0	0	0	295,000
Total	295,000	0	0	0	0	295,000

Funding Sources

	2019	2020	2021	2022	2023	Total
Budgeted Beginning Fund Balance	295,000	0	0	0	0	295,000
Total	295,000	0	0	0	0	295,000

**LARIMER COUNTY
CIP - Capital Renewal**

DSW-Solid Waste Management

REQUEST NAME

Recycling Program Equipment Replacement

REQUEST CODE

CIPR-DSW-19-2694

REQUEST TYPE

CIP - Capital Renewal

Start Date

1/1/2019

PROJECT DESCRIPTION / NECESSITY

Funding of \$127,500 is provided to purchase equipment per the capital replacement plan. This includes replacement of 14 roll off recycle containers.

Capital Items

	2019	2020	2021	2022	2023	Total
Capital Equipment	25,500	8,500	76,500	8,500	8,500	127,500
Total	25,500	8,500	76,500	8,500	8,500	127,500

Funding Sources

	2019	2020	2021	2022	2023	Total
Budgeted Beginning Fund Balance	25,500	8,500	76,500	8,500	8,500	127,500
Total	25,500	8,500	76,500	8,500	8,500	127,500

**LARIMER COUNTY
CIP - Capital Renewal**

512-620100-00000000-000-Capital Expenditures

REQUEST NAME

LCCO 5th Floor Veterans' Svcs Relocation

REQUEST CODE

CIPR-512-620100-00000000-000-19-
2664

REQUEST TYPE

CIP - Capital Renewal

Start Date

1/1/2019

PROJECT DESCRIPTION / NECESSITY

Project funding of \$10i7,000 is provided from General Fund reserves to expand meeting space for the veterans services office, which will utilize space left vacant by the reorganization of the Economic Development Department and Workforce Center. Veterans Services is relocating from a space that does not meet privacy needs. The vacated veterans area is being converted to a large conference room.

Capital Items

	2019	2020	2021	2022	2023	Total
Construction	107,000	0	0	0	0	107,000
Total	107,000	0	0	0	0	107,000

Funding Sources

	2019	2020	2021	2022	2023	Total
Tfr from General	107,000	0	0	0	0	107,000
Total	107,000	0	0	0	0	107,000

2019 Capital Expansion Projects

**LARIMER COUNTY
CIP - Capital Expansion**

101-190800-00000000-000-Risk Management-ADA

REQUEST NAME

ADA Compliance Capital Request

REQUEST CODE

CIPE-101-190800-00000000-000-19-2593

REQUEST TYPE

CIP - Capital Expansion

Start Date

1/1/2019

PROJECT DESCRIPTION / NECESSITY

Funding of \$141,000 is provided to bring county facilities into compliance with the Americans with Disabilities Act. The first improvements are Level 1 priority accessibility barriers as identified in a study of owned facilities. Support from this project from the General Fund does not cover improvements in Solid Waste, The Ranch, or Department of Natural Resources facilities. Items identified at Loveland Police & Courts building will be addressed by the City of Loveland.

Capital Items

	2019	2020	2021	2022	2023	Total
Other	141,000	150,000	150,000	100,000	75,000	616,000
Total	141,000	150,000	150,000	100,000	75,000	616,000

Funding Sources

	2019	2020	2021	2022	2023	Total
Budgeted						
Beginning	141,000	150,000	150,000	100,000	75,000	616,000
Fund Balance						
Total	141,000	150,000	150,000	100,000	75,000	616,000

LARIMER COUNTY
CIP - Capital Expansion

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

REQUEST NAME

River Bluffs Open Space River Restoration Project

REQUEST CODE

CIPE-105-682110-LCFLDRLP-000-19-2594

REQUEST TYPE

CIP - Capital Expansion

Start Date

1/1/2019

PROJECT DESCRIPTION / NECESSITY

Funding of \$987,264 is provided 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 \$802,587 comes from grants while the remaining cost is paid using balances from the Open Lands Fund.

Capital Items

	2019	2020	2021	2022	2023	Total
Construction	937,264	0	0	0	0	937,264
Ending Fund Balance	987,264	0	0	0	0	987,264
Total	1,924,528	0	0	0	0	1,924,528

Funding Sources

	2019	2020	2021	2022	2023	Total
Budgeted Beginning Fund	0	0	0	0	0	0
Psth-CO Dept of Local Af	1,311,158	0	0	0	0	1,311,158
Tfr from Open Lands Acqu	360,000	0	0	0	0	360,000
CO Sh-GOCO Grants	100,000	0	0	0	0	100,000
Psth-CO Dept Natl Resour	153,370	0	0	0	0	153,370
Total	1,924,528	0	0	0	0	1,924,528

**LARIMER COUNTY
CIP - Capital Expansion**

162-692000-00000000-000-TR-Capital

REQUEST NAME

Architectural and Design Fees MP Implementation

REQUEST CODE

CIPE-162-692000-00000000-000-19-2605

REQUEST TYPE

CIP - Capital Expansion

Start Date

1/1/2019

PROJECT DESCRIPTION / NECESSITY

This project provides \$1,750,000 in sales tax proceeds to begin implementation of Ranch Master Plan projects. Items funded in 2019 include road alignment, building design, and business process mapping.

Capital Items

	2019	2020	2021	2022	2023	Total
Capital Equipment	1,750,000	0	0	0	0	1,750,000
Total	1,750,000	0	0	0	0	1,750,000

Funding Sources

	2019	2020	2021	2022	2023	Total
Sales Tax	1,750,000	0	0	0	0	1,750,000
Total	1,750,000	0	0	0	0	1,750,000

LARIMER COUNTY
CIP - Capital Expansion

212-682110-NR0200-000-NR - Glade Park River Restoration Project

REQUEST NAME

Glade Park River Restoration

REQUEST CODE

CIPE-212-682110-NR0200-000-19-2610

REQUEST TYPE

CIP - Capital Expansion

Start Date

1/1/2019

PROJECT DESCRIPTION / NECESSITY

Funding of \$180,000 is budgeted in FY2019 for a river restoration project at Glade Park.

Capital Items

	2019	2020	2021	2022	2023	Total
Construction	180,000	0	0	0	0	180,000
Total	180,000	0	0	0	0	180,000

Funding Sources

	2019	2020	2021	2022	2023	Total
Tfr from Open Lands Acqu	90,000	0	0	0	0	90,000
CO-Dept of Natl Resource	90,000	0	0	0	0	90,000
Total	180,000	0	0	0	0	180,000

**LARIMER COUNTY
CIP - Capital Expansion**

212-682110-NR0203-000-Horsetooth Archery Range Project

REQUEST NAME

Horsetooth Archery Range

REQUEST CODE

CIPE-212-682110-NR0203-000-19-2611

REQUEST TYPE

CIP - Capital Expansion

Start Date

1/1/2019

PROJECT DESCRIPTION / NECESSITY

Fifty-thousand dollars is budgeted for construction of an archery range at Horsetooth.

Capital Items

	2019	2020	2021	2022	2023	Total
Construction	50,000	0	0	0	0	50,000
Total	50,000	0	0	0	0	50,000

Funding Sources

	2019	2020	2021	2022	2023	Total
Donations from Priv Sour	50,000	0	0	0	0	50,000
Total	50,000	0	0	0	0	50,000

LARIMER COUNTY
CIP - Capital Expansion

212-682110-NR0739-000-OS-Chimney Hollow OS Design Project

REQUEST NAME

Chimney Hollow Open Space Project

REQUEST CODE

CIPE-212-682110-NR0739-000-19-2699

REQUEST TYPE

CIP - Capital Expansion

Start Date

1/1/2019

PROJECT DESCRIPTION / NECESSITY

Chimney Hollow Open Space Project

Capital Items

	2019	2020	2021	2022	2023	Total
Design	100,000	100,000	0	0	0	200,000
Construction	0	0	1,200,000	1,900,000	0	3,100,000
Total	100,000	100,000	1,200,000	1,900,000	0	3,300,000

Funding Sources

	2019	2020	2021	2022	2023	Total
Tfr from Open Lands Acqu	100,000	0	0	0	0	100,000
Tfr from Open Lands LTM	0	100,000	1,200,000	1,900,000	0	3,200,000
Total	100,000	100,000	1,200,000	1,900,000	0	3,300,000

**LARIMER COUNTY
CIP - Capital Expansion**

228-681300-NR0757-000-PK-HT Reservoir Natural Surface Trail

REQUEST NAME

Horsetooth Reservoir Natural Surface Trail

REQUEST CODE

CIPE-228-681300-NR0757-000-19-2627

REQUEST TYPE

CIP - Capital Expansion

Start Date

1/1/2019

PROJECT DESCRIPTION / NECESSITY

Funding of \$75,000 is provided in FY2019 for construction of a Horsetooth Reservoir natural surface trail.

Capital Items

	2019	2020	2021	2022	2023	Total
Construction	75,000	0	0	0	0	75,000
Total	75,000	0	0	0	0	75,000

Funding Sources

	2019	2020	2021	2022	2023	Total
Tfr from Open Lands LTM	75,000	0	0	0	0	75,000
Total	75,000	0	0	0	0	75,000

**LARIMER COUNTY
CIP - Capital Expansion**

252-645250-00000000-000-Capital Improvements

REQUEST NAME

CAP - CR 70 WIDEN I25 TO CR 15

REQUEST CODE

CIPE-252-645250-00000000-000-19-2643

REQUEST TYPE

CIP - Capital Expansion

Start Date

1/1/2019

PROJECT DESCRIPTION / NECESSITY

Over \$8.2 million in project funds are provided to widen County Road 70 (Owl Canyon Road) from County Road 15 (Terry Lake Road) to Interstate 25. The project will include wider shoulders and other design improvements due to increasing traffic in recent years.

Capital Items

	2019	2020	2021	2022	2023	Total
Road Construction	175,000	0	2,020,000	3,037,500	3,037,500	8,270,000
Total	175,000	0	2,020,000	3,037,500	3,037,500	8,270,000

Funding Sources

	2019	2020	2021	2022	2023	Total
Budgeted Beginning Fund Balance	165,000	0	689,992	2,811,875	2,983,121	6,649,987
Tfr from Transportation	10,000	0	1,330,008	225,626	54,379	1,620,013
Total	175,000	0	2,020,000	3,037,501	3,037,500	8,270,000

**LARIMER COUNTY
CIP - Capital Expansion**

252-645250-00000000-000-Capital Improvements

REQUEST NAME

CAP - PN303 - CR 54G AND CR 19 INTERSECTION

REQUEST CODE

CIPE-252-645250-00000000-000-19-2644

REQUEST TYPE

CIP - Capital Expansion

Start Date

1/1/2019

PROJECT DESCRIPTION / NECESSITY

This \$77,000 project will make improvements to the intersection of County Road 54-G (old Hwy 287) and County Road 19 (N. Taft Hill Road), including the construction of a modern roundabout at the intersection.

Capital Items

	2019	2020	2021	2022	2023	Total
Road Construction	77,000	0	0	0	0	77,000
Total	77,000	0	0	0	0	77,000

Funding Sources

	2019	2020	2021	2022	2023	Total
Budgeted Beginning Fund Balance	77,000	0	0	0	0	77,000
Total	77,000	0	0	0	0	77,000

**LARIMER COUNTY
CIP - Capital Expansion**

252-645250-00000000-000-Capital Improvements

REQUEST NAME

CAP - 57TH ST CORRIDOR CR 11 TO US 287

REQUEST CODE

CIPE-252-645250-00000000-000-19-2645

REQUEST TYPE

CIP - Capital Expansion

Start Date

1/1/2019

PROJECT DESCRIPTION / NECESSITY

Transportation Expansion Funds totalling \$100,000 are budgeted in FY2019 to design improvements to the 57th Street Corridor County Road 11 to US 287. Construction costs will be budgeted separately.

Capital Items

	2019	2020	2021	2022	2023	Total
Road Design	100,000	0	0	0	0	100,000
Total	100,000	0	0	0	0	100,000

Funding Sources

	2019	2020	2021	2022	2023	Total
Tfr from Transportation	100,000	0	0	0	0	100,000
Total	100,000	0	0	0	0	100,000

**LARIMER COUNTY
CIP - Capital Expansion**

252-645250-00000000-000-Capital Improvements

<u>REQUEST NAME</u>	<u>REQUEST CODE</u>	<u>REQUEST TYPE</u>
CAP - CR 13 ON CURVE N SIDE OF DONATH LAKE	CIPE-252-645250-00000000-000-19-2646	CIP - Capital Expansion

Start Date

1/1/2019

PROJECT DESCRIPTION / NECESSITY

This project funds \$570,000 in safety improvements to a section of County Road 13 near Donath Lake (north of Loveland). There is a tight, ninety degree curve on this part of the road and as traffic volumes have risen the number of vehicle crashes has also increased.

Capital Items

	2019	2020	2021	2022	2023	Total
Road Construction	570,000	0	0	0	0	570,000
Total	570,000	0	0	0	0	570,000

Funding Sources

	2019	2020	2021	2022	2023	Total
Budgeted Beginning Fund Balance	570,000	0	0	0	0	570,000
Total	570,000	0	0	0	0	570,000

LARIMER COUNTY
CIP - Capital Expansion

252-645250-00000000-000-Capital Improvements

REQUEST NAME

CAP - PN 327 - CR 17 FROM CR 50 TO US287

REQUEST CODE

CIPE-252-645250-00000000-000-19-2648

REQUEST TYPE

CIP - Capital Expansion

Start Date

1/1/2019

PROJECT DESCRIPTION / NECESSITY

This project funds improvements to County Road 17 from County Road 50 to U.S. Highway 287.

Capital Items

	2019	2020	2021	2022	2023	Total
Road Design	100,000	115,000	0	0	0	215,000
Road Construction	0	0	2,109,000	0	0	2,109,000
Total	100,000	115,000	2,109,000	0	0	2,324,000

Funding Sources

	2019	2020	2021	2022	2023	Total
Tfr from Transportation	100,000	115,000	1,349,000	0	0	1,564,000
Psth-CO Dept Transportat	0	0	760,000	0	0	760,000
Total	100,000	115,000	2,109,000	0	0	2,324,000

LARIMER COUNTY
CIP - Capital Expansion

252-645250-00000000-000-Capital Improvements

REQUEST NAME

CAP - CR 72 PAVE GRAVEL SECTION

REQUEST CODE

CIPE-252-645250-00000000-000-19-2650

REQUEST TYPE

CIP - Capital Expansion

Start Date

1/1/2019

PROJECT DESCRIPTION / NECESSITY

Over six million dollars are provided to pave the gravel portion of County Road 72. Project design will occur in FY2019 with construction following in FY2020.

Capital Items

	2019	2020	2021	2022	2023	Total
Road Design	100,000	0	0	0	0	100,000
Road Construction	\$3.5 Million in	0	6,000,000	0	0	6,000,000
Total	100,000	6,000,000	0	0	0	6,100,000

Funding Sources

	2019	2020	2021	2022	2023	Total
Budgeted Beginning Fund Balance	50,000	5,680,000	0	0	0	5,730,000
Tfr from Transportation	50,000	320,000	0	0	0	370,000
Total	100,000	6,000,000	0	0	0	6,100,000

**LARIMER COUNTY
CIP - Capital Expansion**

252-645250-00000000-000-Capital Improvements

REQUEST NAME

CAP - AVL FLEET MANAGEMENT SYSTEM

REQUEST CODE

CIPE-252-645250-00000000-000-19-2651

REQUEST TYPE

CIP - Capital Expansion

Start Date

1/1/2019

PROJECT DESCRIPTION / NECESSITY

In FY2019 and FY2020, \$150,000 is provided to purchase a fleet management system that includes advanced vehicle tracking. Utilization of vehicle tracking on our equipment allows county staff to better answer or respond to customer inquiries and/or complaints. The system will log information such as tracks, material usage, and plow engagement.

Capital Items

	2019	2020	2021	2022	2023	Total
Capital Equipment	30,000	120,000	0	0	0	150,000
Total	30,000	120,000	0	0	0	150,000

Funding Sources

	2019	2020	2021	2022	2023	Total
Budgeted Beginning Fund Balance	30,000	120,000	0	0	0	150,000
Total	30,000	120,000	0	0	0	150,000

**LARIMER COUNTY
CIP - Capital Expansion**

252-645250-00000000-000-Capital Improvements

REQUEST NAME

CAP - MINOR STRUCTURE REPLACEMENTS

REQUEST CODE

CIPE-252-645250-00000000-000-19-2653

REQUEST TYPE

CIP - Capital Expansion

Start Date

1/1/2019

PROJECT DESCRIPTION / NECESSITY

Funding of is provided 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

	2019	2020	2021	2022	2023	Total
Road Construction	220,000	240,000	260,000	280,000	300,000	1,300,000
Total	220,000	240,000	260,000	280,000	300,000	1,300,000

Funding Sources

	2019	2020	2021	2022	2023	Total
Budgeted Beginning Fund Balance	220,000	240,000	260,000	280,000	300,000	1,300,000
Total	220,000	240,000	260,000	280,000	300,000	1,300,000

**LARIMER COUNTY
CIP - Capital Expansion**

252-645250-00000000-000-Capital Improvements

REQUEST NAME

CAP - PN 317 - CR 17 FROM CR 16 TO HWY 287

REQUEST CODE

CIPE-252-645250-00000000-000-19-2654

REQUEST TYPE

CIP - Capital Expansion

Start Date

1/1/2019

PROJECT DESCRIPTION / NECESSITY

This project provides construction funds in FY2019 for the widening of County Road 17 (Taft Avenue in Loveland) from US Highway 287 to County Road 16 for a two-mile stretch of roadway to accommodate center turn lanes and six-foot wide shoulders. This project is supported by county road and bridge property tax revenues, state grants, the City of Berthoud, and transportation expansion fees.

Capital Items

	2019	2020	2021	2022	2023	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

	2019	2020	2021	2022	2023	Total
Budgeted Beginning Fund Balance	769,145	0	0	0	0	769,145
LG-Town of Berthoud	600,000	0	0	0	0	600,000
Psth-CO Dept Transportat	2,865,855	0	0	0	0	2,865,855
Tfr from Transportation	550,000	0	0	0	0	550,000
Total	4,785,000	0	0	0	0	4,785,000

LARIMER COUNTY
CIP - Capital Expansion

252-645250-00000000-000-Capital Improvements

REQUEST NAME

CAP - PN 322 - CR 70 FROM CR 15 TO CR 19

REQUEST CODE

CIPE-252-645250-00000000-000-19-2655

REQUEST TYPE

CIP - Capital Expansion

Start Date

1/1/2019

PROJECT DESCRIPTION / NECESSITY

The project includes two miles of roadway widening and reconstruction of County Road 70 from the roundabout at County Road 19 to the intersection of County Road 15. The two-lane roadway will accommodate paved shoulders that are six-to-eight feet wide. Two road crossings of the North Poudre Irrigation Ditch are planned for replacement with new pre-cast concrete box culverts within the corridor. The first culvert being located directly north of County Road 70 on County Road 17 with the second between County Road 17 and County Road 15.

Capital Items

	2019	2020	2021	2022	2023	Total
Road Construction	4,250,000	0	0	0	0	4,250,000
Total	4,250,000	0	0	0	0	4,250,000

Funding Sources

	2019	2020	2021	2022	2023	Total
Budgeted Beginning Fund Balance	4,250,000	0	0	0	0	4,250,000
Total	4,250,000	0	0	0	0	4,250,000

**LARIMER COUNTY
CIP - Capital Expansion**

252-645250-00000000-000-Capital Improvements

REQUEST NAME

CAP - PN325 - CR 54/HWY1 SIGNAL

REQUEST CODE

CIPE-252-645250-00000000-000-19-2656

REQUEST TYPE

CIP - Capital Expansion

Start Date

1/1/2019

PROJECT DESCRIPTION / NECESSITY

This project funds \$550,000 for the installation of a traffic signal at County Road 54 and Highway 1.

Capital Items

	2019	2020	2021	2022	2023	Total
Road Construction	0	500,000	0	0	0	500,000
Road Design	50,000	0	0	0	0	50,000
Total	50,000	500,000	0	0	0	550,000

Funding Sources

	2019	2020	2021	2022	2023	Total
Budgeted Beginning Fund Balance	10,000	210,000	0	0	0	220,000
Psth-CO Dept Transportat	40,000	290,000	0	0	0	330,000
Total	50,000	500,000	0	0	0	550,000

LARIMER COUNTY
CIP - Capital Expansion

252-645250-00000000-000-Capital Improvements

REQUEST NAME

CAP - PN 326 - CR 54 FROM CR 17 TO CR 11

REQUEST CODE

CIPE-252-645250-00000000-000-19-2657

REQUEST TYPE

CIP - Capital Expansion

Start Date

1/1/2019

PROJECT DESCRIPTION / NECESSITY

Over \$4 million in project funds for design and construction of road improvements to County Road 54 from County Road 17 to County Road 11.

Capital Items

	2019	2020	2021	2022	2023	Total
Road Design	150,000	0	0	0	0	150,000
Road Construction	0	4,000,000	0	0	0	4,000,000
Total	150,000	4,000,000	0	0	0	4,150,000

Funding Sources

	2019	2020	2021	2022	2023	Total
Budgeted Beginning Fund Balance	0	2,236,340	0	0	0	2,236,340
Tfr from Transportation	150,000	1,763,660	0	0	0	1,913,660
Total	150,000	4,000,000	0	0	0	4,150,000

LARIMER COUNTY
CIP - Capital Expansion

252-645250-00000000-000-Capital Improvements

REQUEST NAME

CAP - ADA PROJECTS

REQUEST CODE

CIPE-252-645250-00000000-000-19-2658

REQUEST TYPE

CIP - Capital Expansion

Start Date

1/1/2019

PROJECT DESCRIPTION / NECESSITY

The Americans with Disabilities Act (ADA) requires local governments ensure that individuals with disabilities are not excluded from programs, services, and activities. This includes county pedestrian access areas. A federal mandate requires Larimer County to have an ADA Transition Plan that outlines our intent to bring all pedestrian facilities within the county into compliance with ADA standards. The county is allocating over \$1.1 million from FY2019 to FY2023 to begin the first set of priority projects as part of this transition plan.

Capital Items

	2019	2020	2021	2022	2023	Total
Road Construction	200,000	210,000	220,500	231,525	243,101	1,105,126
Total	200,000	210,000	220,500	231,525	243,101	1,105,126

Funding Sources

	2019	2020	2021	2022	2023	Total
Budgeted Beginning Fund Balance	200,000	210,000	220,500	231,525	243,101	1,105,126
Total	200,000	210,000	220,500	231,525	243,101	1,105,126

**LARIMER COUNTY
CIP - Capital Expansion**

252-645250-00000000-000-Capital Improvements

REQUEST NAME

CAP - GRAVEL TO PAVED

REQUEST CODE

CIPE-252-645250-00000000-000-19-2659

REQUEST TYPE

CIP - Capital Expansion

Start Date

1/1/2019

PROJECT DESCRIPTION / NECESSITY

Funding is provided to pave gravel roads that are currently over the 400 average daily traffic paving threshold to avoid compounding maintenance problems.

Capital Items

	2019	2020	2021	2022	2023	Total
Road Construction	350,000	367,500	385,875	405,169	425,427	1,933,971
Total	350,000	367,500	385,875	405,169	425,427	1,933,971

Funding Sources

	2019	2020	2021	2022	2023	Total
Budgeted Beginning Fund Balance	350,000	367,500	385,875	405,169	425,427	1,933,971
Total	350,000	367,500	385,875	405,169	425,427	1,933,971

**LARAMIE COUNTY
CIP - Capital Expansion**

252-645250-00000000-000-Capital Improvements

REQUEST NAME

CAP - LARAMIE RIVER HOUSING

REQUEST CODE

CIPE-252-645250-00000000-000-19-2660

REQUEST TYPE

CIP - Capital Expansion

Start Date

1/1/2019

PROJECT DESCRIPTION / NECESSITY

Project funds of \$400,000 are allocated for construction of a house on a purchased lot to meet the housing needs of employees in the Laramie River Valley.

Capital Items

	2019	2020	2021	2022	2023	Total
Construction	400,000	0	0	0	0	400,000
Total	400,000	0	0	0	0	400,000

Funding Sources

	2019	2020	2021	2022	2023	Total
Budgeted						
Beginning	400,000	0	0	0	0	400,000
Fund Balance						
Total	400,000	0	0	0	0	400,000

**LARIMER COUNTY
CIP - Capital Expansion**

252-645250-RBI25IMP-000-Capital Improvements I25 Contribution Fund Road and Bridge Mill

REQUEST NAME

CAP - I25 EXPANSION PROJECT

REQUEST CODE

CIPE-252-645250-RBI25IMP-000-19-2663

REQUEST TYPE

CIP - Capital Expansion

Start Date

1/1/2019

PROJECT DESCRIPTION / NECESSITY

This project provides over \$7.5 million through FY2021 as a local match for federal grants for major I-25 improvements. Larimer County entered into intergovernmental agreements with all eight municipalities within the county to arrange for a municipal contribution of the supplemental temporary Larimer County Road and Bridge mill levy dedicated to this project.

Capital Items

	2019	2020	2021	2022	2023	Total
Other	760,000	760,000	0	0	0	1,520,000
Road Construction	2,000,000	2,000,000	2,000,000	0	0	6,000,000
Total	2,760,000	2,760,000	2,000,000	0	0	7,520,000

Funding Sources

	2019	2020	2021	2022	2023	Total
Budgeted Beginning Fund Balance	0	0	1,240,000	0	0	1,240,000
Real Property Taxes	2,000,000	2,000,000	0	0	0	4,000,000
LG-Other Local Governmen	760,000	760,000	760,000	0	0	2,280,000
Total	2,760,000	2,760,000	2,000,000	0	0	7,520,000

LARIMER COUNTY
CIP - Capital Expansion

265-370000-00000000-000-Behavioral Health Operations

REQUEST NAME	REQUEST CODE	REQUEST TYPE
Behavioral Health Facility	CIPE-265-370000-00000000-000-19-3034	CIP - Capital Expansion

Start Date

1/1/2019

PROJECT DESCRIPTION / NECESSITY

The 2019 Budget provides \$2,760,000 in funding to begin design and construction of a new facility to provide behavioral health services as a result of a voter-approved sales tax initiative in 2018. The total cost of designing and constructing the facility is estimated at \$28.9 million. The project will be financed from revenues from the dedicated sales tax.

Capital Items

	2019	2020	2021	2022	2023	Total
Construction	1,000,000	16,500,000	5,500,000	0	0	23,000,000
Design	1,680,000	560,000	560,000	0	0	2,800,000
Other	80,000	1,480,000	1,570,000	0	0	3,130,000
Total	2,760,000	18,540,000	7,630,000	0	0	28,930,000

Funding Sources

	2019	2020	2021	2022	2023	Total
Budgeted						
Beginning	0	8,540,000	0	0	0	8,540,000
Fund Balance						
Sales Tax	2,760,000	10,000,000	7,630,000	0	0	20,390,000
Total	2,760,000	18,540,000	7,630,000	0	0	28,930,000

**LARIMER COUNTY
CIP - Capital Expansion**

512-620100-00000000-000-Capital Expenditures

REQUEST NAME

Lvld Police & Courts Expansion

REQUEST CODE

CIPE-512-620100-00000000-000-19-2666

REQUEST TYPE

CIP - Capital Expansion

Start Date

1/1/2019

PROJECT DESCRIPTION / NECESSITY

Funding of \$5 million is budgeted in FY2019 to construct a 10,000 sq. ft. addition to the Loveland Police & Courts Building, allowing expanded criminal justice services to locate there. Funding sources for this project include a \$500,000 grant from the State Department of Local Affairs and \$4,5 million from Larimer County's General Fund reserves. The annual operating cost impact is estimated at \$65,000, which is included in the Facilities Maintenance Fund (610) operating budget.

Capital Items

	2019	2020	2021	2022	2023	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

	2019	2020	2021	2022	2023	Total
Budgeted						
Beginning	4,500,000	0	0	0	0	4,500,000
Fund Balance						
CO-Dept of						
Local Affairs	500,000	0	0	0	0	500,000
Total	5,000,000	0	0	0	0	5,000,000

**LARIMER COUNTY
CIP - Capital Expansion**

512-620100-00000000-000-Capital Expenditures

REQUEST NAME

Fleet Services Campus

REQUEST CODE

CIPE-512-620100-00000000-000-19-2667

REQUEST TYPE

CIP - Capital Expansion

Start Date

1/1/2019

PROJECT DESCRIPTION / NECESSITY

Funding of \$32.5 million is provided for the design and construction of a new fleet shop campus. The county's current fleet facilities campus is far beyond its lifecycle with nearly every component being substandard. The ability to effectively store, repair, and service the county's fleet of vehicles and equipment is paramount to serving our citizens at a high level across the county. The new building will require annual maintenance at a level consistent with other County facilities.

The \$32.5 million required is coming from a variety of funds' reserves, including \$8 million from the General Fund.

Capital Items

	2019	2020	2021	2022	2023	Total
Construction	0	29,500,000	0	0	0	29,500,000
Design	3,000,000	0	0	0	0	3,000,000
Ending Fund Balance	29,500,000	0	0	0	0	29,500,000
Total	32,500,000	29,500,000	0	0	0	62,000,000

Funding Sources

	2019	2020	2021	2022	2023	Total
Tfr from General	8,000,000	0	0	0	0	8,000,000
Tfr from Replacement	5,750,000	0	0	0	0	5,750,000
Tfr from Fleet Services	6,000,000	0	0	0	0	6,000,000
Budgeted Beginning Fund Balance	12,000,000	29,500,000	0	0	0	41,500,000
Transfer from Facilities	750,000	0	0	0	0	750,000
Total	32,500,000	29,500,000	0	0	0	62,000,000

**LARIMER COUNTY
CIP - Capital Expansion**

512-620100-00000000-000-Capital Expenditures

REQUEST NAME

County Jail Expansion

REQUEST CODE

CIPE-512-620100-00000000-000-19-2668

REQUEST TYPE

CIP - Capital Expansion

Start Date

1/1/2019

PROJECT DESCRIPTION / NECESSITY

Approximately \$8.5 million is provided in 2019 to complete the design phase and begin construction on expansion of the Larimer County Jail. Larimer County is required to provide a county jail and the existing building is at or above its designed capacity. Felonies have increased by double digits the past few years, creating a host of significant security challenges at the jail. The Sheriff's Office has coordinated with other counties to handle Larimer's inmate overflow, which is an expensive business model and not sustainable. The 2018 Facilities Master Plan provided helpful programming and a conceptual design foundation for the project. A cross functional team is actively moving to design in 2019 and construct in 2020-2021.

The Facilities Master Plan anticipates the first phase of expansion will add 118,750 sq. ft. to the existing 175,445 sq. ft. structure. Moderate remodeling would also occur in about 33,000 sq ft of existing space. The expansion would provide an estimated 480 new inmate beds, allowing some existing beds to be decommissioned for a period of time. Current projections of the inmate population show a need for 822 total beds by 2023. This phase calls for full build-out of the expanded spaces.

Total project cost for the expansion and limited remodel is estimated at about \$75,500,000, which includes several years of anticipated escalation in construction costs.

Capital Items

	2019	2020	2021	2022	2023	Total
Construction	2,000,000	50,000,000	16,000,000	0	0	68,000,000
Design	6,000,000	500,000	500,000	0	0	7,000,000
Other	488,491	0	0	0	0	488,491
Ending Fund Balance	67,000,000	0	0	0	0	67,000,000
Total	75,488,491	50,500,000	16,500,000	0	0	142,488,491

Funding Sources

	2019	2020	2021	2022	2023	Total
Budgeted Beginning Fund	0	50,500,000	16,500,000	0	0	67,000,000
Financing Prov by Debt	75,488,491	0	0	0	0	75,488,491
Total	75,488,491	50,500,000	16,500,000	0	0	142,488,491

Operating Budget

Expenses	2019	2020	2021	2022	2023	Total
O & M One-Time						
Miscellaneous	0	2,500,000	5,000,000	5,150,000	5,304,500	17,954,500
Total	0	2,500,000	5,000,000	5,150,000	5,304,500	17,954,500

LARIMER COUNTY
CIP - Capital Expansion

512-620100-00000000-000-Capital Expenditures

<u>REQUEST NAME</u>	<u>REQUEST CODE</u>	<u>REQUEST TYPE</u>
New Coroner and Morgue Facility	CIPE-512-620100-00000000-000-19-2669	CIP - Capital Expansion

Start Date

1/1/2019

PROJECT DESCRIPTION / NECESSITY

Funding is provided to finish retrofitting a new leased morgue facility for the Office of the Coroner in FY2019. Annual facility operating costs are estimated at \$46,000.

Capital Items

	2019	2020	2021	2022	2023	Total
Construction	958,000	0	0	0	0	1,758,000
Total	958,000	0	0	0	0	1,758,000

Funding Sources

	2019	2020	2021	2022	2023	Total
Budgeted						
Beginning	958,000	0	0	0	0	1,758,000
Fund						
Total	958,000	0	0	0	0	1,758,000

Operating Budget

Expenses	2019	2020	2021	2022	2023	Total
O & M Ongoing	46,000	46,000	46,000	46,000	46,000	230,000
Total	46,000	46,000	46,000	46,000	46,000	230,000
Revenue	2019	2020	2021	2022	2023	Total
O & M Ongoing	46,000	46,000	46,000	46,000	46,000	230,000
Total	46,000	46,000	46,000	46,000	46,000	230,000
Net	0	0	0	0	0	0

LARIMER COUNTY
CIP - Capital Expansion

512-620100-FS0791-000-FS-Design Fleet Satellite Sites at Estes, Livermore and Stove Prairie

REQUEST NAME

Satellite Fleet Shops

REQUEST CODE

CIPE-512-620100-FS0791-000-19-2672

REQUEST TYPE

CIP - Capital Expansion

Start Date

1/1/2019

PROJECT DESCRIPTION / NECESSITY

Funding of \$14 million is provided from General Fund reserves to replace two satellite fleet shops beyond their useful life. The shops are located in Estes Park and Livermore.

Capital Items

	2019	2020	2021	2022	2023	Total
Design	150,000	0	0	0	0	150,000
Construction	13,850,000	0	0	0	0	13,850,000
Total	14,000,000	0	0	0	0	14,000,000

Funding Sources

	2019	2020	2021	2022	2023	Total
Tfr from General	14,000,000	0	0	0	0	14,000,000
Total	14,000,000	0	0	0	0	14,000,000

Operating Budget

Expenses	2019	2020	2021	2022	2023	Total
O & M One-Time						
Tfr to Capital E	14,000,000	0	0	0	0	14,000,000
Future Programs/	-14,000,000	0	0	0	0	-14,000,000
Total	0	0	0	0	0	0

**LARIMER COUNTY
CIP - Capital Expansion**

552-661000-00000000-000-Landfill

REQUEST NAME

Landfill closure projects

REQUEST CODE

CIPE-552-661000-00000000-000-19-2677

REQUEST TYPE

CIP - Capital Expansion

Start Date

1/1/2019

PROJECT DESCRIPTION / NECESSITY

Funding of \$1.8 million is provided over the next five years from the Solid Waste Fund reserves for projects related to the planned closure of the facility.

Capital Items

	2019	2020	2021	2022	2023	Total
Construction	800,000	0	1,000,000	0	0	1,800,000
Total	800,000	0	1,000,000	0	0	1,800,000

Funding Sources

	2019	2020	2021	2022	2023	Total
Budgeted						
Beginning	800,000	0	1,000,000	0	0	1,800,000
Fund Balance						
Total	800,000	0	1,000,000	0	0	1,800,000

2019 Capital Study Projects

**LARIMER COUNTY
CIP - Capital Study**

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

REQUEST NAME

Wasteshed Consultants and Projects

REQUEST CODE

CIPS-552-661000-SW0723-000-19-2678

REQUEST TYPE

CIP - Capital Study

Start Date

1/1/2019

PROJECT DESCRIPTION / NECESSITY

Funding of \$30 million over five years is provided 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.

Capital Items

	2019	2020	2021	2022	2023	Total
Master/Capital Plan	4,000,000	4,000,000	6,000,000	8,500,000	7,500,000	30,000,000
Total	4,000,000	4,000,000	6,000,000	8,500,000	7,500,000	30,000,000

Funding Sources

	2019	2020	2021	2022	2023	Total
Budgeted Beginning Fund Balance	4,000,000	4,000,000	6,000,000	8,500,000	7,500,000	30,000,000
Total	4,000,000	4,000,000	6,000,000	8,500,000	7,500,000	30,000,000

Section D – Budget by Funds

DESCRIPTION	FY2017 ACTUALS	FY2018 ADOPTED	FY2018 CHANGES	FY2018 REVISED	FY2019 ADOPTED	\$ Change From REVI
Beginning Fund Balance	0	252,341,071	24,572,172	276,913,243	244,730,500	(32,182,743.0)
Property Taxes	110,139,704	121,630,000	(14,954)	121,615,046	125,010,424	3,395,378.0
Sales & Use Tax	39,439,287	33,807,487	1,545,783	35,353,270	50,241,721	14,888,450.7
Other Taxes	10,811,333	10,724,940	222,975	10,947,915	11,383,391	435,476.0
Intergovernmental Revenue	90,477,159	111,308,765	(15,494,677)	95,814,088	88,766,245	(7,047,843.0)
Licenses & Permits	8,538,149	7,724,700	266,500	7,991,200	8,164,166	172,966.0
External Charges for Services	42,288,262	40,086,002	2,677,739	42,763,741	42,051,967	(711,774.2)
Interest Earnings	2,511,272	1,023,276	2,883,471	3,906,747	3,761,366	(145,381.2)
Miscellaneous Revenues	9,398,664	7,372,668	1,582,433	8,955,101	8,439,521	(515,580.0)
Other Revenues	0	32,000	642,000	674,000	86,983	(587,017.0)
Assessments	411,419	259,610	210,341	469,951	303,731	(166,220.0)
Sale of Capital Assets	3,829,223	500,000	1,000,000	1,500,000	600,000	(900,000.0)
Debt Proceeds	2,945,000	0	0	0	75,488,491	75,488,491.0
Transfers from County Funds	43,252,410	57,689,656	(1,566,850)	56,122,806	72,763,758	16,640,951.8
Internal Charges for Services	47,649,007	53,254,438	(487,114)	52,767,324	55,066,051	2,298,727.0
Total Revenue	411,690,889	445,413,543	(6,532,353)	438,881,190	542,127,815	103,246,625.
Personnel	150,270,788	167,818,813	(136,075)	167,682,738	174,661,046	6,978,308.1
Operating Costs	173,413,009	208,826,288	(12,831,606)	195,994,682	190,564,094	(5,430,588.0)
Capital Outlay	31,680,905	47,253,363	(5,206,279)	42,047,084	47,542,642	5,495,558.0
Debt Service	12,973,444	6,207,690	271,700	6,479,390	9,881,296	3,401,906.0
Other Financing Uses	43,252,410	54,972,946	2,536,674	57,509,620	72,763,757	15,254,137.0
Other Expenses	0	1,000,000	281,449	1,281,449	56,580	(1,224,869.0)
Inventory Reporting	-29,456	55,000	13,972	68,972	55,000	(13,972.0)
Total Expenses	411,561,100	486,134,100	(15,070,165)	471,063,935	495,524,415	24,460,480.0
Reserved for Debt	2,943,002	1,325,905	(8,259)	1,317,646	0	(1,317,646.0)
Reserved for Emergencies	6,426,820	7,689,244	(54,571)	7,634,673	9,853,528	2,218,855.0
Reserved for Loan Advances	135,815	295,254	0	295,254	295,254	0.0
Unrealized Gain	1,572,868	0	0	0	0	0.0
Working Capital	32,265,323	32,843,598	(959,117)	31,884,481	47,425,313	15,540,832.0
Capital Outlay & Projects	81,405,156	60,349,392	20,307,082	80,656,474	128,949,242	48,292,768.0
Future Projects & Services	152,164,260	105,581,807	15,962,602	121,544,409	101,618,786	(19,925,623.0)
Undesignated/Unrestricted	0	3,535,315	(2,137,752)	1,397,563	3,191,777	1,794,214.0
Ending Fund Balance	276,913,244	211,620,515	33,109,985	244,730,500	291,333,900	46,603,400.0

DESCRIPTION	FY2017 ACTUALS	FY2018 ADOPTED	FY2018 CHANGES	FY2018 REVISED	FY2019 ADOPTED	\$ Change From REVI
Beginning Fund Balance	0	48,740,715	8,303,874	57,044,589	52,525,410	(4,519,179.0)
Property Taxes	87,345,112	97,480,712	0	97,480,712	100,284,211	2,803,499.0
Sales & Use Tax	8,610,000	8,816,425	0	8,816,425	9,169,082	352,657.3
Intergovernmental Revenue	4,726,057	4,856,557	(347,802)	4,508,755	4,607,010	98,255.0
Licenses & Permits	544,264	466,371	100,000	566,371	502,539	(63,832.0)
External Charges for Services	13,368,637	12,761,714	889,841	13,651,555	14,351,716	700,160.8
Interest Earnings	814,428	61,588	2,267,500	2,329,088	2,322,542	(6,545.5)
Miscellaneous Revenues	4,334,305	4,354,223	655,255	5,009,478	5,164,727	155,248.7
Transfers from County Funds	2,216,454	1,299,431	(51,773)	1,247,658	2,453,596	1,205,938.0
Internal Charges for Services	1,771,581	1,629,285	(215,340)	1,413,945	1,874,064	460,119.0
Total Revenue	123,730,839	131,726,306	3,297,681	135,023,987	140,729,487	5,705,500.2
Personnel	67,380,020	75,468,023	131,024	75,599,047	85,790,939	10,191,892.1
Operating Costs	21,928,148	25,594,805	4,392,975	29,987,780	27,810,880	(2,176,900.0)
Capital Outlay	0	300,000	0	300,000	0	(300,000.0)
Other Financing Uses	31,638,105	34,223,575	(567,235)	33,656,340	48,901,354	15,245,014.0
Total Expenses	120,946,273	135,586,403	3,956,764	139,543,167	162,503,173	22,960,006.1
Reserved for Emergencies	6,400,000	6,400,000	0	6,400,000	7,300,000	900,000.0
Unrealized Gain	1,572,868	0	0	0	0	0.0
Working Capital	12,890,000	12,890,000	0	12,890,000	14,000,000	1,110,000.0
Future Projects & Services	36,181,721	25,590,618	7,644,792	33,235,410	9,451,724	(23,783,686.0)
Ending Fund Balance	57,044,589	44,880,618	7,644,792	52,525,410	30,751,724	(21,773,686.0)

DESCRIPTION	FY2017 ACTUALS	FY2018 ADOPTED	FY2018 CHANGES	FY2018 REVISED	FY2019 ADOPTED	\$ Change From REVI
Other Financing Uses	1,760,441	0	0	0	0	0.0
Total Expenses	1,760,441	0	0	0	0	0.0

DESCRIPTION	FY2017 ACTUALS	FY2018 ADOPTED	FY2018 CHANGES	FY2018 REVISED	FY2019 ADOPTED	\$ Change From REVI
Beginning Fund Balance	0	8,260,954	(442,576)	7,818,378	5,155,001	(2,663,377.0)
Intergovernmental Revenue	4,929,460	3,914,499	(46,305)	3,868,194	2,711,887	(1,156,307.0)
Miscellaneous Revenues	5,090	37,500	0	37,500	0	(37,500.0)
Transfers from County Funds	255,154	500,000	(297,816)	202,184	360,000	157,816.0
Total Revenue	5,189,705	4,451,999	(344,121)	4,107,878	3,071,887	(1,035,991.0)
Personnel	711,122	383,827	(36,466)	347,361	215,558	(131,802.7)
Operating Costs	4,966,598	1,101,672	3,427,006	4,528,678	1,277,456	(3,251,222.0)
Capital Outlay	211,870	1,261,262	(732,434)	528,828	0	(528,828.0)
Other Financing Uses	759,616	4,711,931	(3,345,543)	1,366,388	3,262,769	1,896,381.0
Total Expenses	6,649,206	7,458,692	(687,437)	6,771,255	4,755,783	(2,015,471.7)
Future Projects & Services	7,818,378	1,718,946	2,054,593	3,773,539	279,328	(3,494,211.0)
Undesignated/Unrestricted	0	3,535,315	(2,153,853)	1,381,462	3,191,777	1,810,315.0
Ending Fund Balance	7,818,378	5,254,261	(99,260)	5,155,001	3,471,105	(1,683,896.0)

DESCRIPTION	FY2017 ACTUALS	FY2018 ADOPTED	FY2018 CHANGES	FY2018 REVISED	FY2019 ADOPTED	\$ Change From REVI
Beginning Fund Balance	0	2,899,760	766,501	3,666,261	2,767,992	(898,269.0)
Intergovernmental Revenue	143,214	112,337	171,345	283,682	25,000	(258,682.0)
External Charges for Services	9,683,133	10,066,656	471,231	10,537,887	9,350,103	(1,187,784.0)
Interest Earnings	50,926	45,000	10,000	55,000	55,000	0.0
Miscellaneous Revenues	73,571	75,600	6,875	82,475	48,125	(34,350.0)
Transfers from County Funds	7,151,733	8,109,014	0	8,109,014	757,500	(7,351,514.0)
Internal Charges for Services	128,994	218,920	0	218,920	0	(218,920.0)
Total Revenue	17,231,571	18,627,527	659,451	19,286,978	10,235,728	(9,051,250.0)
Personnel	13,302,383	14,729,547	133,127	14,862,674	7,810,298	(7,052,376.4)
Operating Costs	4,623,363	4,831,787	490,786	5,322,573	3,093,499	(2,229,074.0)
Capital Outlay	0	0	0	0	147,100	147,100.0
Other Financing Uses	60,000	0	0	0	232,213	232,213.0
Total Expenses	17,985,746	19,561,334	623,913	20,185,247	11,283,110	(8,902,137.4)
Working Capital	535,000	535,000	0	535,000	666,125	131,125.0
Capital Outlay & Projects	50,000	50,000	0	50,000	50,000	0.0
Future Projects & Services	3,081,260	1,380,953	802,039	2,182,992	1,004,485	(1,178,507.0)
Ending Fund Balance	3,666,260	1,965,953	802,039	2,767,992	1,720,610	(1,047,382.0)

DESCRIPTION	FY2017 ACTUALS	FY2018 ADOPTED	FY2018 CHANGES	FY2018 REVISED	FY2019 ADOPTED	\$ Change From REVI
Beginning Fund Balance	0	3,053,952	492,810	3,546,762	3,430,744	(116,018.0)
Licenses & Permits	2,178,596	1,900,000	89,000	1,989,000	2,021,000	32,000.0
External Charges for Services	17,904	15,000	0	15,000	12,500	(2,500.0)
Total Revenue	2,196,499	1,915,000	89,000	2,004,000	2,033,500	29,500.0
Personnel	1,215,394	1,560,788	85,871	1,646,659	1,689,593	42,933.7
Operating Costs	432,287	411,457	61,902	473,359	485,988	12,629.0
Other Financing Uses	35,047	0	0	0	0	0.0
Total Expenses	1,682,727	1,972,245	147,773	2,120,018	2,175,581	55,562.7
Working Capital	2,002,245	2,002,245	5,000	2,007,245	2,175,581	168,336.0
Capital Outlay & Projects	130,910	130,910	0	130,910	135,000	4,090.0
Future Projects & Services	1,413,607	863,552	429,037	1,292,589	978,082	(314,507.0)
Ending Fund Balance	3,546,762	2,996,707	434,037	3,430,744	3,288,663	(142,081.0)

DESCRIPTION	FY2017 ACTUALS	FY2018 ADOPTED	FY2018 CHANGES	FY2018 REVISED	FY2019 ADOPTED	\$ Change From REVI
Beginning Fund Balance	0	1,908,284	310,005	2,218,289	1,864,812	(353,477.0)
Intergovernmental Revenue	651,047	630,000	0	630,000	630,000	0.0
Interest Earnings	24,838	16,800	0	16,800	16,800	0.0
Total Revenue	675,884	646,800	0	646,800	646,800	0.0
Other Financing Uses	447,913	117,728	882,549	1,000,277	1,079,367	79,090.0
Total Expenses	447,913	117,728	882,549	1,000,277	1,079,367	79,090.0
Future Projects & Services	2,218,289	2,437,356	(572,544)	1,864,812	1,432,245	(432,567.0)
Ending Fund Balance	2,218,289	2,437,356	(572,544)	1,864,812	1,432,245	(432,567.0)

DESCRIPTION	FY2017 ACTUALS	FY2018 ADOPTED	FY2018 CHANGES	FY2018 REVISED	FY2019 ADOPTED	\$ Change From REVI
Beginning Fund Balance	0	372,982	60,501	433,483	464,798	31,315.0
Intergovernmental Revenue	3,848,681	3,647,387	1,548,583	5,195,970	4,445,414	(750,556.0)
External Charges for Services	452,505	350,000	295,570	645,570	314,965	(330,605.0)
Miscellaneous Revenues	283,174	51,000	110,322	161,322	25,000	(136,322.0)
Transfers from County Funds	508,823	755,345	(1)	755,344	775,602	20,257.6
Internal Charges for Services	2,604,521	2,054,200	98,054	2,152,254	2,045,745	(106,509.0)
Total Revenue	7,697,705	6,857,932	2,052,528	8,910,460	7,606,726	(1,303,734.4)
Personnel	5,662,694	5,516,493	143,866	5,660,359	5,008,067	(652,292.2)
Operating Costs	2,216,105	1,817,390	1,401,396	3,218,786	2,808,535	(410,251.0)
Total Expenses	7,878,799	7,333,883	1,545,262	8,879,145	7,816,602	(1,062,543.2)
Future Projects & Services	433,483	-102,969	567,767	464,798	254,922	(209,876.0)
Ending Fund Balance	433,483	-102,969	567,767	464,798	254,922	(209,876.0)

DESCRIPTION	FY2017 ACTUALS	FY2018 ADOPTED	FY2018 CHANGES	FY2018 REVISED	FY2019 ADOPTED	\$ Change From REVI
Beginning Fund Balance	0	10,975,214	1,170,222	12,145,436	10,548,839	(1,596,597.0)
Sales & Use Tax	4,719,946	5,193,072	27,791	5,220,863	6,732,849	1,511,986.0
External Charges for Services	5,984,212	5,468,187	166,000	5,634,187	6,366,697	732,510.0
Interest Earnings	128,069	0	120,000	120,000	11,137	(108,863.0)
Miscellaneous Revenues	877,563	1,010,534	(314,999)	695,535	1,004,400	308,865.0
Transfers from County Funds	100,331	63,300	40,999	104,299	425,284	320,985.0
Internal Charges for Services	20,603	15,000	0	15,000	70,000	55,000.0
Total Revenue	11,830,723	11,750,093	39,791	11,789,884	14,610,367	2,820,483.0
Personnel	1,873,993	1,829,778	74,984	1,904,762	2,188,940	284,177.6
Operating Costs	7,132,042	6,428,329	496,789	6,925,118	8,440,502	1,515,384.0
Capital Outlay	58,106	3,177,550	337,500	3,515,050	200,000	(3,315,050.0)
Other Financing Uses	28,809	41,551	0	41,551	0	(41,551.0)
Other Expenses	0	1,000,000	0	1,000,000	0	(1,000,000.0)
Total Expenses	9,092,949	12,477,208	909,273	13,386,481	10,829,442	(2,557,039.5)
Working Capital	0	0	0	0	2,100,000	2,100,000.0
Capital Outlay & Projects	10,271,056	10,271,056	1,193,222	11,464,278	0	(11,464,278.0)
Future Projects & Services	1,874,380	-22,957	(892,482)	-915,439	12,229,764	13,145,203.0
Ending Fund Balance	12,145,436	10,248,099	300,740	10,548,839	14,329,764	3,780,925.0

DESCRIPTION	FY2017 ACTUALS	FY2018 ADOPTED	FY2018 CHANGES	FY2018 REVISED	FY2019 ADOPTED	\$ Change From REVI
Property Taxes	3,575,918	4,062,084	0	4,062,084	4,116,974	54,890.0
Miscellaneous Revenues	7,364	0	0	0	0	0.0
Total Revenue	3,583,282	4,062,084	0	4,062,084	4,116,974	54,890.0
Operating Costs	3,583,282	4,062,084	0	4,062,084	4,116,974	54,890.0
Total Expenses	3,583,282	4,062,084	0	4,062,084	4,116,974	54,890.0

DESCRIPTION	FY2017 ACTUALS	FY2018 ADOPTED	FY2018 CHANGES	FY2018 REVISED	FY2019 ADOPTED	\$ Change From REVI
Beginning Fund Balance	0	1,763,688	217,508	1,981,196	1,928,726	(52,470.0)
Property Taxes	3,209,338	3,432,501	0	3,432,501	3,524,554	92,053.0
Intergovernmental Revenue	4,737,700	5,263,771	(277,703)	4,986,068	4,915,335	(70,733.0)
Licenses & Permits	738,492	672,810	87,000	759,810	807,060	47,250.0
External Charges for Services	844,898	883,555	(59,300)	824,255	878,000	53,745.0
Miscellaneous Revenues	71,403	60,500	254	60,754	72,583	11,829.0
Transfers from County Funds	291,671	286,369	0	286,369	197,785	(88,584.0)
Internal Charges for Services	129,691	137,916	3,461	141,377	140,450	(927.0)
Total Revenue	10,023,193	10,737,422	(246,288)	10,491,134	10,535,767	44,633.0
Personnel	8,097,720	9,262,645	(652,091)	8,610,554	9,164,032	553,478.2
Operating Costs	1,602,456	2,269,107	(333,217)	1,935,890	2,004,159	68,269.0
Capital Outlay	12,450	0	(2,840)	-2,840	8,760	11,600.0
Total Expenses	9,712,626	11,531,752	(988,148)	10,543,604	11,176,951	633,347.2
Reserved for Emergencies	0	163,605	0	163,605	163,605	0.0
Working Capital	794,926	794,926	0	794,926	662,964	(131,962.0)
Future Projects & Services	1,186,270	10,827	959,368	970,195	460,973	(509,222.0)
Ending Fund Balance	1,981,196	969,358	959,368	1,928,726	1,287,542	(641,184.0)

DESCRIPTION	FY2017 ACTUALS	FY2018 ADOPTED	FY2018 CHANGES	FY2018 REVISED	FY2019 ADOPTED	\$ Change From REVI
Beginning Fund Balance	0	639,186	(643,222)	-4,036	-4,569,204	(4,565,168.0)
Sales & Use Tax	2,157,126	2,773,040	(1,519)	2,771,521	0	(2,771,521.0)
Intergovernmental Revenue	7,723,780	3,293,425	4,149,219	7,442,644	1,590,000	(5,852,644.0)
External Charges for Services	839,050	8,000	0	8,000	8,000	0.0
Interest Earnings	95,882	9,231	(4,041)	5,190	0	(5,190.0)
Miscellaneous Revenues	4,528	0	879	879	50,000	49,121.0
Sale of Capital Assets	2,990,000	0	0	0	0	0.0
Transfers from County Funds	650	768,500	2,203,642	2,972,142	190,000	(2,782,142.0)
Total Revenue	13,811,016	6,852,196	6,348,180	13,200,376	1,838,000	(11,362,376.0)
Personnel	403,826	360,284	30,986	391,270	0	(391,270.3)
Operating Costs	4,080,583	567,776	3,488,421	4,056,197	64,960	(3,991,237.0)
Capital Outlay	7,521,807	4,827,000	4,130,141	8,957,141	2,880,000	(6,077,141.0)
Other Financing Uses	2,419,128	559,742	3,801,194	4,360,936	550,000	(3,810,936.0)
Total Expenses	14,425,344	6,314,802	11,450,742	17,765,544	3,494,960	(14,270,584.3)
Working Capital	0	1,238	(259)	979	0	(979.0)
Future Projects & Services	-4,036	1,175,342	(5,745,525)	-4,570,183	-6,036,164	(1,465,981.0)
Ending Fund Balance	-4,036	1,176,580	(5,745,784)	-4,569,204	-6,036,164	(1,466,960.0)

DESCRIPTION	FY2017 ACTUALS	FY2018 ADOPTED	FY2018 CHANGES	FY2018 REVISED	FY2019 ADOPTED	\$ Change From REVI
Beginning Fund Balance	0	3,106,997	1,091,943	4,198,940	4,371,798	172,858.0
Sales & Use Tax	2,769,558	2,268,851	456,763	2,725,614	0	(2,725,614.0)
Intergovernmental Revenue	86,626	0	201,794	201,794	0	(201,794.0)
Licenses & Permits	797,629	755,399	0	755,399	0	(755,399.0)
External Charges for Services	143,611	145,193	0	145,193	0	(145,193.0)
Interest Earnings	28,917	8,564	(3,460)	5,104	0	(5,104.0)
Miscellaneous Revenues	127,281	13,300	104,556	117,856	0	(117,856.0)
Transfers from County Funds	1,614,075	561,414	43,134	604,548	0	(604,548.3)
Total Revenue	5,567,696	3,752,721	802,787	4,555,508	0	(4,555,508.3)
Personnel	1,477,555	1,345,288	305,102	1,650,390	78,891	(1,571,498.7)
Operating Costs	1,561,927	1,847,101	142,963	1,990,064	0	(1,990,064.0)
Capital Outlay	141,850	0	0	0	0	0.0
Other Financing Uses	349,272	210,667	531,530	742,197	0	(742,197.0)
Total Expenses	3,530,603	3,403,056	979,595	4,382,651	78,891	(4,303,759.6)
Reserved for Emergencies	0	338,118	0	338,118	0	(338,118.0)
Future Projects & Services	4,198,940	3,118,544	915,136	4,033,680	4,371,797	338,117.0
Ending Fund Balance	4,198,940	3,456,662	915,136	4,371,798	4,371,797	(1.0)

DESCRIPTION	FY2017 ACTUALS	FY2018 ADOPTED	FY2018 CHANGES	FY2018 REVISED	FY2019 ADOPTED	\$ Change From REVI
External Charges for Services	6,433	6,826	0	6,826	8,200	1,374.0
Interest Earnings	28	37	0	37	55	18.1
Total Revenue	6,461	6,863	0	6,863	8,255	1,392.1
Operating Costs	6,461	6,863	0	6,863	8,255	1,392.0
Total Expenses	6,461	6,863	0	6,863	8,255	1,392.0

DESCRIPTION	FY2017 ACTUALS	FY2018 ADOPTED	FY2018 CHANGES	FY2018 REVISED	FY2019 ADOPTED	\$ Change From REVI
Beginning Fund Balance	0	6,708	10,901	17,609	67,977	50,368.0
External Charges for Services	59,132	50,000	0	50,000	60,000	10,000.0
Interest Earnings	2,119	368	0	368	442	74.5
Total Revenue	61,251	50,368	0	50,368	60,442	10,074.5
Other Financing Uses	200,000	0	0	0	0	0.0
Total Expenses	200,000	0	0	0	0	0.0
Future Projects & Services	17,609	57,076	10,901	67,977	128,419	60,442.0
Ending Fund Balance	17,609	57,076	10,901	67,977	128,419	60,442.0

DESCRIPTION	FY2017 ACTUALS	FY2018 ADOPTED	FY2018 CHANGES	FY2018 REVISED	FY2019 ADOPTED	\$ Change From REVI
Sales & Use Tax	0	0	0	0	2,712,857	2,712,857.0
Interest Earnings	0	0	0	0	3,592	3,592.0
Total Revenue	0	0	0	0	2,716,449	2,716,449.0
Personnel	0	0	0	0	381,964	381,964.0
Operating Costs	0	0	0	0	440,890	440,890.0
Total Expenses	0	0	0	0	822,854	822,854.0
Future Projects & Services	0	0	0	0	1,793,595	1,793,595.0
Ending Fund Balance	0	0	0	0	1,793,595	1,793,595.0

DESCRIPTION	FY2017 ACTUALS	FY2018 ADOPTED	FY2018 CHANGES	FY2018 REVISED	FY2019 ADOPTED	\$ Change From REVI
Sales & Use Tax	0	0	0	0	5,038,165	5,038,165.0
Licenses & Permits	0	0	0	0	835,033	835,033.0
External Charges for Services	0	0	0	0	153,757	153,757.0
Interest Earnings	0	0	0	0	6,670	6,670.0
Miscellaneous Revenues	0	0	0	0	400	400.0
Transfers from County Funds	0	0	0	0	535,477	535,477.0
Total Revenue	0	0	0	0	6,569,502	6,569,502.0
Personnel	0	0	0	0	1,387,748	1,387,748.0
Operating Costs	0	0	0	0	2,058,009	2,058,009.0
Capital Outlay	0	0	0	0	500,000	500,000.0
Other Financing Uses	0	0	0	0	1,950,116	1,950,116.0
Total Expenses	0	0	0	0	5,895,873	5,895,873.0
Future Projects & Services	0	0	0	0	504,739	504,739.0
Ending Fund Balance	0	0	0	0	504,739	504,739.0

DESCRIPTION	FY2017 ACTUALS	FY2018 ADOPTED	FY2018 CHANGES	FY2018 REVISED	FY2019 ADOPTED	\$ Change From REVI
Beginning Fund Balance	0	360,000	(20)	359,980	360,000	20.0
Sales & Use Tax	76,575	167,289	24	167,313	158,532	(8,781.0)
Interest Earnings	110	277	141	418	262	(156.0)
Total Revenue	76,686	167,566	165	167,731	158,794	(8,937.0)
Personnel	43,406	44,781	0	44,781	62,124	17,342.7
Operating Costs	32,750	116,785	145	116,930	90,998	(25,932.0)
Debt Service	550	6,000	0	6,000	5,672	(328.0)
Other Financing Uses	0	0	0	0	360,000	360,000.0
Total Expenses	76,706	167,566	145	167,711	518,794	351,082.7
Capital Outlay & Projects	359,980	0	(20)	-20	0	20.0
Future Projects & Services	0	360,000	20	360,020	0	(360,020.0)
Ending Fund Balance	359,980	360,000	0	360,000	0	(360,000.0)

DESCRIPTION	FY2017 ACTUALS	FY2018 ADOPTED	FY2018 CHANGES	FY2018 REVISED	FY2019 ADOPTED	\$ Change From REVI
Sales & Use Tax	9,013,106	9,145,236	471,794	9,617,030	7,959,539	(1,657,491.0)
Interest Earnings	12,725	12,110	5,897	18,007	10,538	(7,469.0)
Transfers from County Funds	0	7,326	0	7,326	0	(7,326.0)
Total Revenue	9,025,831	9,164,672	477,691	9,642,363	7,970,077	(1,672,286.0)
Personnel	43,408	44,781	0	44,781	62,105	17,323.7
Operating Costs	8,982,423	9,119,891	477,691	9,597,582	7,907,972	(1,689,610.0)
Total Expenses	9,025,831	9,164,672	477,691	9,642,363	7,970,077	(1,672,286.3)
Capital Outlay & Projects	0	0	0	0	0	0.0
Ending Fund Balance	0	0	0	0	0	0.0

DESCRIPTION	FY2017 ACTUALS	FY2018 ADOPTED	FY2018 CHANGES	FY2018 REVISED	FY2019 ADOPTED	\$ Change From REVI
Interest Earnings	2,970	0	0	0	0	0.0
Total Revenue	2,970	0	0	0	0	0.0
Operating Costs	35,954	0	0	0	0	0.0
Other Financing Uses	366,246	0	0	0	0	0.0
Total Expenses	402,201	0	0	0	0	0.0

DESCRIPTION	FY2017 ACTUALS	FY2018 ADOPTED	FY2018 CHANGES	FY2018 REVISED	FY2019 ADOPTED	\$ Change From REVI
Beginning Fund Balance	0	2,705,031	279,954	2,984,985	3,256,063	271,078.0
Sales & Use Tax	492,587	252,058	602,001	854,059	262,141	(591,918.0)
Interest Earnings	60,906	6,175	490	6,665	10,000	3,335.0
Total Revenue	553,493	258,233	602,491	860,724	272,141	(588,583.0)
Personnel	43,408	44,781	0	44,781	62,105	17,323.7
Operating Costs	42,090	122,785	145	122,930	141,317	18,387.0
Other Financing Uses	1,061,473	0	421,935	421,935	2,000,000	1,578,065.0
Total Expenses	1,146,971	167,566	422,080	589,646	2,203,422	1,613,775.7
Capital Outlay & Projects	2,984,986	0	0	0	0	0.0
Future Projects & Services	0	2,795,698	460,365	3,256,063	1,324,782	(1,931,281.0)
Ending Fund Balance	2,984,986	2,795,698	460,365	3,256,063	1,324,782	(1,931,281.0)

DESCRIPTION	FY2017 ACTUALS	FY2018 ADOPTED	FY2018 CHANGES	FY2018 REVISED	FY2019 ADOPTED	\$ Change From REVI
Beginning Fund Balance	0	4,387,884	(2,208,470)	2,179,414	241,641	(1,937,773.0)
Sales & Use Tax	2,219,612	45,983	4,018	50,001	10,000	(40,000.5)
Interest Earnings	13,190	47	205,000	205,047	10,000	(195,047.3)
Total Revenue	2,232,802	46,030	209,018	255,048	20,000	(235,047.8)
Personnel	43,408	44,781	0	44,781	0	(44,781.3)
Operating Costs	9,980	2,148,040	0	2,148,040	61,641	(2,086,399.0)
Total Expenses	53,388	2,192,821	0	2,192,821	61,641	(2,131,180.3)
Capital Outlay & Projects	2,179,414	0	(2,199,452)	-2,199,452	0	2,199,452.0
Future Projects & Services	0	2,241,093	200,000	2,441,093	200,000	(2,241,093.0)
Ending Fund Balance	2,179,414	2,241,093	(1,999,452)	241,641	200,000	(41,641.0)

DESCRIPTION	FY2017 ACTUALS	FY2018 ADOPTED	FY2018 CHANGES	FY2018 REVISED	FY2019 ADOPTED	\$ Change From REVI
Beginning Fund Balance	0	1,120,505	708,236	1,828,741	1,932,782	104,041.0
Intergovernmental Revenue	24,860	226,000	20,877	246,877	226,877	(20,000.0)
Licenses & Permits	2,946,524	2,908,120	(10,000)	2,898,120	3,016,134	118,014.0
External Charges for Services	247,503	204,285	0	204,285	235,535	31,250.0
Miscellaneous Revenues	0	100,000	(24,000)	76,000	73,000	(3,000.0)
Transfers from County Funds	445,346	576,790	246,266	823,056	524,241	(298,814.9)
Internal Charges for Services	11,772	11,111	0	11,111	11,111	0.0
Total Revenue	3,676,005	4,026,306	233,143	4,259,449	4,086,898	(172,550.9)
Personnel	1,294,003	1,727,826	70,227	1,798,053	1,934,973	136,920.2
Operating Costs	1,566,840	1,916,548	70,535	1,987,083	1,936,396	(50,687.0)
Capital Outlay	0	0	173,000	173,000	0	(173,000.0)
Other Financing Uses	282,115	0	197,272	197,272	459,954	262,682.0
Total Expenses	3,142,959	3,644,374	511,034	4,155,408	4,331,323	175,915.2
Future Projects & Services	1,828,741	1,502,437	430,345	1,932,782	1,688,357	(244,425.0)
Ending Fund Balance	1,828,741	1,502,437	430,345	1,932,782	1,688,357	(244,425.0)

DESCRIPTION	FY2017 ACTUALS	FY2018 ADOPTED	FY2018 CHANGES	FY2018 REVISED	FY2019 ADOPTED	\$ Change From REVI
Beginning Fund Balance	0	-349,375	150,235	-199,140	-415,562	(216,422.0)
Intergovernmental Revenue	258,664	0	123,529	123,529	400,000	276,471.0
External Charges for Services	1,867	6,200	0	6,200	6,200	0.0
Miscellaneous Revenues	101,400	0	1,000	1,000	0	(1,000.0)
Sale of Capital Assets	13,740	0	0	0	0	0.0
Transfers from County Funds	1,704,781	1,967,500	(161,867)	1,805,633	2,726,667	921,034.0
Total Revenue	2,080,452	1,973,700	(37,338)	1,936,362	3,132,867	1,196,505.0
Personnel	1,638,683	1,637,971	58,448	1,696,419	1,697,275	856.5
Operating Costs	-852,917	-1,503,565	177,328	-1,326,237	-1,628,762	(302,525.0)
Capital Outlay	1,017,378	1,842,000	(171,663)	1,670,337	2,983,735	1,313,398.0
Other Financing Uses	94,102	54,514	57,750	112,264	0	(112,264.0)
Total Expenses	1,897,246	2,030,920	121,863	2,152,783	3,052,248	899,465.5
Future Projects & Services	-199,139	-406,595	(8,967)	-415,562	-334,943	80,619.0
Ending Fund Balance	-199,139	-406,595	(8,967)	-415,562	-334,943	80,619.0

DESCRIPTION	FY2017 ACTUALS	FY2018 ADOPTED	FY2018 CHANGES	FY2018 REVISED	FY2019 ADOPTED	\$ Change From REVI
Beginning Fund Balance	0	753,511	106,044	859,555	906,891	47,336.0
Property Taxes	541,321	621,462	0	621,462	621,462	0.0
Other Taxes	53,178	40,000	0	40,000	40,000	0.0
Intergovernmental Revenue	164,360	67	117,541	117,608	117,608	0.0
External Charges for Services	183,791	215,252	(21,200)	194,052	194,052	0.0
Miscellaneous Revenues	26	0	0	0	0	0.0
Transfers from County Funds	6,317	6,000	3,749	9,749	6,160	(3,589.0)
Internal Charges for Services	114,942	94,000	20,800	114,800	114,800	0.0
Total Revenue	1,063,935	976,781	120,890	1,097,671	1,094,082	(3,589.0)
Personnel	619,139	594,186	118,450	712,636	762,988	50,351.9
Operating Costs	321,220	310,368	27,331	337,699	360,497	22,798.0
Other Financing Uses	48,111	0	0	0	0	0.0
Total Expenses	988,470	904,554	145,781	1,050,335	1,123,485	73,149.9
Reserved for Emergencies	26,800	87,501	(54,571)	32,930	32,823	(107.0)
Working Capital	26,952	26,952	78,082	105,034	112,349	7,315.0
Future Projects & Services	805,803	711,285	57,642	768,927	732,316	(36,611.0)
Ending Fund Balance	859,555	825,738	81,153	906,891	877,488	(29,403.0)

DESCRIPTION	FY2017 ACTUALS	FY2018 ADOPTED	FY2018 CHANGES	FY2018 REVISED	FY2019 ADOPTED	\$ Change From REVI
Beginning Fund Balance	0	341,928	(341,928)	0	0	0.0
External Charges for Services	0	415,000	(31,000)	384,000	375,000	(9,000.0)
Interest Earnings	0	4,000	0	4,000	4,000	0.0
Miscellaneous Revenues	0	2,000	0	2,000	2,000	0.0
Total Revenue	0	421,000	(31,000)	390,000	381,000	(9,000.0)
Personnel	0	300,000	0	300,000	300,000	0.0
Operating Costs	0	90,000	0	90,000	81,000	(9,000.0)
Other Financing Uses	0	42,928	(42,928)	0	0	0.0
Total Expenses	0	432,928	(42,928)	390,000	381,000	(9,000.0)
Working Capital	0	330,000	(330,000)	0	0	0.0
Ending Fund Balance	0	330,000	(330,000)	0	0	0.0

DESCRIPTION	FY2017 ACTUALS	FY2018 ADOPTED	FY2018 CHANGES	FY2018 REVISED	FY2019 ADOPTED	\$ Change From REVI
Beginning Fund Balance	0	16,614,145	(1,060,709)	15,553,436	17,011,396	1,457,960.0
Property Taxes	4,738,235	5,010,871	0	5,010,871	5,144,569	133,698.0
Other Taxes	10,553,031	10,540,596	223,496	10,764,092	11,194,655	430,563.0
Intergovernmental Revenue	27,466,233	50,776,717	(21,155,755)	29,620,962	30,787,453	1,166,491.0
External Charges for Services	734,550	732,216	(78,848)	653,368	710,415	57,047.0
Miscellaneous Revenues	697,565	42,750	1,015,661	1,058,411	4,250	(1,054,161.0)
Other Revenues	0	32,000	(32,000)	0	51,320	51,320.0
Transfers from County Funds	1,246,016	6,081,931	(3,874,022)	2,207,909	4,222,769	2,014,860.0
Internal Charges for Services	124,382	5,000	35,980	40,980	0	(40,980.0)
Total Revenue	45,560,012	73,222,081	(23,865,488)	49,356,593	52,115,431	2,758,838.0
Personnel	5,477,138	6,603,657	(729,152)	5,874,505	6,762,561	888,056.2
Operating Costs	39,673,038	72,650,513	(31,843,507)	40,807,006	46,325,938	5,518,932.0
Capital Outlay	348,725	1,285,000	(558,983)	726,017	545,000	(181,017.0)
Other Financing Uses	658,542	589,039	(166,906)	422,133	185,194	(236,939.0)
Inventory Reporting	-29,456	55,000	13,972	68,972	55,000	(13,972.0)
Total Expenses	46,127,987	81,183,209	(33,284,576)	47,898,633	53,873,693	5,975,060.2
Working Capital	5,669,077	5,669,302	(122,200)	5,547,102	5,907,928	360,826.0
Capital Outlay & Projects	23,802,761	13,234,962	9,384,176	22,619,138	18,946,280	(3,672,858.0)
Future Projects & Services	-13,918,402	-10,251,247	(903,597)	-11,154,844	-9,601,074	1,553,770.0
Ending Fund Balance	15,553,436	8,653,017	8,358,379	17,011,396	15,253,134	(1,758,262.0)

DESCRIPTION	FY2017 ACTUALS	FY2018 ADOPTED	FY2018 CHANGES	FY2018 REVISED	FY2019 ADOPTED	\$ Change From REVI
Beginning Fund Balance	0	6,971,179	450,581	7,421,760	7,381,269	(40,491.0)
Licenses & Permits	1,330,669	1,021,000	(1,000)	1,020,000	980,000	(40,000.0)
Interest Earnings	76,148	53,500	(1,580)	51,920	83,000	31,080.0
Total Revenue	1,406,818	1,074,500	(2,580)	1,071,920	1,063,000	(8,920.0)
Operating Costs	8,077	24,040	144,960	169,000	28,000	(141,000.0)
Other Financing Uses	486,400	1,360,000	(416,589)	943,411	960,000	16,589.0
Total Expenses	494,477	1,384,040	(271,629)	1,112,411	988,000	(124,411.0)
Working Capital	0	1,599,158	(1,599,158)	0	0	0.0
Future Projects & Services	7,421,759	5,062,481	2,318,788	7,381,269	7,456,269	75,000.0
Ending Fund Balance	7,421,759	6,661,639	719,630	7,381,269	7,456,269	75,000.0

DESCRIPTION	FY2017 ACTUALS	FY2018 ADOPTED	FY2018 CHANGES	FY2018 REVISED	FY2019 ADOPTED	\$ Change From REVI
Beginning Fund Balance	0	10,545,749	1,267,832	11,813,581	10,476,812	(1,336,769.0)
Property Taxes	8,526,003	8,957,335	0	8,957,335	9,197,553	240,218.0
Intergovernmental Revenue	34,251,251	36,826,391	0	36,826,391	37,809,661	983,270.0
Miscellaneous Revenues	1,845,673	1,362,741	0	1,362,741	1,632,506	269,765.3
Transfers from County Funds	253,218	263,262	0	263,262	270,322	7,060.0
Total Revenue	44,876,146	47,409,729	0	47,409,729	48,910,042	1,500,313.3
Personnel	26,291,866	30,092,683	0	30,092,683	31,185,940	1,093,257.1
Operating Costs	17,809,991	18,640,815	0	18,640,815	18,086,869	(553,946.0)
Capital Outlay	57,167	13,000	0	13,000	5,000	(8,000.0)
Other Financing Uses	422,615	0	0	0	0	0.0
Total Expenses	44,581,639	48,746,498	0	48,746,498	49,277,809	531,311.1
Reserved for Emergencies	0	700,000	0	700,000	700,000	0.0
Reserved for Loan Advances	135,815	295,254	0	295,254	295,254	0.0
Working Capital	6,322,129	6,322,129	1,267,832	7,589,961	7,222,196	(367,765.0)
Capital Outlay & Projects	700,000	0	0	0	0	0.0
Future Projects & Services	4,655,637	1,891,597	0	1,891,597	1,891,595	(2.0)
Ending Fund Balance	11,813,581	9,208,980	1,267,832	10,476,812	10,109,045	(367,767.0)

DESCRIPTION	FY2017 ACTUALS	FY2018 ADOPTED	FY2018 CHANGES	FY2018 REVISED	FY2019 ADOPTED	\$ Change From REVI
Sales & Use Tax	0	0	0	0	15,659,313	15,659,313.0
Interest Earnings	0	0	0	0	20,732	20,732.0
Total Revenue	0	0	0	0	15,680,045	15,680,045.0
Personnel	0	0	0	0	359,953	359,953.0
Operating Costs	0	0	0	0	1,326,550	1,326,550.0
Capital Outlay	0	0	0	0	2,680,000	2,680,000.0
Total Expenses	0	0	0	0	4,366,503	4,366,503.0
Reserved for Emergencies	0	0	0	0	25,000	25,000.0
Working Capital	0	0	0	0	100,000	100,000.0
Future Projects & Services	0	0	0	0	11,188,542	11,188,542.0
Ending Fund Balance	0	0	0	0	11,313,542	11,313,542.0

DESCRIPTION	FY2017 ACTUALS	FY2018 ADOPTED	FY2018 CHANGES	FY2018 REVISED	FY2019 ADOPTED	\$ Change From REVI
Beginning Fund Balance	0	344,469	3,728	348,197	432,197	84,000.0
External Charges for Services	89,584	90,000	0	90,000	90,000	0.0
Interest Earnings	3,301	2,000	0	2,000	5,500	3,500.0
Total Revenue	92,885	92,000	0	92,000	95,500	3,500.0
Operating Costs	6,758	8,000	0	8,000	8,000	0.0
Total Expenses	6,758	8,000	0	8,000	8,000	0.0
Future Projects & Services	348,197	428,469	3,728	432,197	519,697	87,500.0
Ending Fund Balance	348,197	428,469	3,728	432,197	519,697	87,500.0

DESCRIPTION	FY2017 ACTUALS	FY2018 ADOPTED	FY2018 CHANGES	FY2018 REVISED	FY2019 ADOPTED	\$ Change From REVI
Beginning Fund Balance	0	7,264,370	984,653	8,249,023	7,021,458	(1,227,565.0)
Property Taxes	2,138,276	2,027,281	(15,004)	2,012,277	2,080,895	68,618.0
Other Taxes	198,241	141,701	(498)	141,203	145,922	4,719.0
Interest Earnings	102,678	72,390	2,491	74,881	98,935	24,054.0
Miscellaneous Revenues	16,435	0	12,630	12,630	0	(12,630.0)
Other Revenues & Debt Proceeds	2,625,030	0	74,000	74,000	23,000	(51,000.0)
Transfers from County Funds	21,601	21,601	300,000	321,601	221,601	(100,000.0)
Total Revenue	5,102,260	2,262,973	373,619	2,636,592	2,570,353	(66,239.0)
Operating Costs	2,894,920	1,476,304	1,798,093	3,274,397	1,238,155	(2,036,242.0)
Debt Service	261,967	217,760	0	217,760	218,280	520.0
Other Financing Uses	0	0	300,000	300,000	200,000	(100,000.0)
Other Expenses	0	0	72,000	72,000	25,000	(47,000.0)
Total Expenses	3,516,887	1,694,064	2,170,093	3,864,157	1,681,435	(2,182,722.0)
Reserved for Debt/Emergencies	2,625,030	20	0	20	0	(20.0)
Future Projects & Services	5,624,003	7,833,259	(811,821)	7,021,438	7,910,376	888,938.0
Ending Fund Balance	8,249,023	7,833,279	(811,821)	7,021,458	7,910,376	888,918.0

DESCRIPTION	FY2017 ACTUALS	FY2018 ADOPTED	FY2018 CHANGES	FY2018 REVISED	FY2019 ADOPTED	\$ Change From REVI
Beginning Fund Balance	0	201,511	9,632	211,143	237,504	26,361.0
Property Taxes	74,990	37,754	0	37,754	40,206	2,452.0
Other Taxes	6,883	2,643	(23)	2,620	2,814	194.0
Interest Earnings	4,819	630	0	630	4,500	3,870.0
Transfers from County Funds	166,140	0	14,610	14,610	0	(14,610.0)
Total Revenue	252,832	41,027	14,587	55,614	47,520	(8,094.0)
Operating Costs	11,243	14,643	0	14,643	14,814	171.0
Other Financing Uses	459,518	0	14,610	14,610	0	(14,610.0)
Total Expenses	470,760	14,643	14,610	29,253	14,814	(14,439.0)
Future Projects & Services	211,143	227,895	9,609	237,504	270,210	32,706.0
Ending Fund Balance	211,143	227,895	9,609	237,504	270,210	32,706.0

DESCRIPTION	FY2017 ACTUALS	FY2018 ADOPTED	FY2018 CHANGES	FY2018 REVISED	FY2019 ADOPTED	\$ Change From REVI
Beginning Fund Balance	0	1,171,709	70,637	1,242,346	1,189,577	(52,769.0)
Interest Earnings	124,143	123,141	0	123,141	121,797	(1,344.0)
Other Revenues	361	0	0	0	2,000	2,000.0
Assessments	353,419	259,610	0	259,610	261,488	1,878.0
Total Revenue	477,923	382,751	0	382,751	385,285	2,534.0
Operating Costs	1,061	0	674	674	0	(674.0)
Debt Service	259,354	357,580	75,266	432,846	375,022	(57,824.0)
Other Expenses	0	0	2,000	2,000	0	(2,000.0)
Total Expenses	260,415	357,580	77,940	435,520	375,022	(60,498.0)
Future Projects & Services	1,242,347	1,196,880	(7,303)	1,189,577	1,199,840	10,263.0
Ending Fund Balance	1,242,347	1,196,880	(7,303)	1,189,577	1,199,840	10,263.0

DESCRIPTION	FY2017 ACTUALS	FY2018 ADOPTED	FY2018 CHANGES	FY2018 REVISED	FY2019 ADOPTED	\$ Change From REVI
Beginning Fund Balance	0	1,477,530	(8,259)	1,469,271	1,317,646	(151,625.0)
Sales & Use Tax	4,306,729	4,226,351	(3,554)	4,222,797	2,539,243	(1,683,554.0)
Interest Earnings	29,249	21,024	3,554	24,578	45,139	20,561.0
Total Revenue	4,335,978	4,247,375	0	4,247,375	2,584,382	(1,662,993.0)
Debt Service	4,306,000	4,399,000	0	4,399,000	3,902,028	(496,972.0)
Total Expenses	4,306,000	4,399,000	0	4,399,000	3,902,028	(496,972.0)
Reserved for Debt	0	1,325,905	(8,259)	1,317,646	0	(1,317,646.0)
Future Projects & Services	1,469,271	0	0	0	0	0.0
Ending Fund Balance	1,469,271	1,325,905	(8,259)	1,317,646	0	(1,317,646.0)

DESCRIPTION	FY2017 ACTUALS	FY2018 ADOPTED	FY2018 CHANGES	FY2018 REVISED	FY2019 ADOPTED	\$ Change From REVI
Beginning Fund Balance	0	310,613	7,389	318,002	0	(318,002.0)
Sales & Use Tax	1,227,889	919,183	(11,535)	907,648	0	(907,648.0)
Interest Earnings	9,127	1,217	483	1,700	0	(1,700.0)
Total Revenue	1,237,016	920,400	(11,052)	909,348	0	(909,348.0)
Debt Service	1,230,588	1,227,350	0	1,227,350	0	(1,227,350.0)
Other Financing Uses	0	3,663	(3,663)	0	0	0.0
Total Expenses	1,230,588	1,231,013	(3,663)	1,227,350	0	(1,227,350.0)
Reserved for Debt	318,002	0	0	0	0	0.0
Ending Fund Balance	318,002	0	0	0	0	0.0

DESCRIPTION	FY2017 ACTUALS	FY2018 ADOPTED	FY2018 CHANGES	FY2018 REVISED	FY2019 ADOPTED	\$ Change From REVI
Sales & Use Tax	3,846,160	0	0	0	0	0.0
Interest Earnings	24,766	0	0	0	0	0.0
Total Revenue	3,870,926	0	0	0	0	0.0
Debt Service	6,621,608	0	0	0	0	0.0
Total Expenses	6,621,608	0	0	0	0	0.0

DESCRIPTION	FY2017 ACTUALS	FY2018 ADOPTED	FY2018 CHANGES	FY2018 REVISED	FY2019 ADOPTED	\$ Change From REVI
Transfers from County Funds	0	0	0	0	4,891,803	4,891,803.0
Total Revenue	0	0	0	0	4,891,803	4,891,803.0
Debt Service	0	0	0	0	4,891,803	4,891,803.0
Total Expenses	0	0	0	0	4,891,803	4,891,803.0

DESCRIPTION	FY2017 ACTUALS	FY2018 ADOPTED	FY2018 CHANGES	FY2018 REVISED	FY2019 ADOPTED	\$ Change From REVI
Beginning Fund Balance	0	33,900	121,807	155,707	0	(155,707.0)
Interest Earnings	33,743	0	0	0	0	0.0
Total Revenue	33,743	0	0	0	0	0.0
Personnel	302	0	0	0	0	0.0
Operating Costs	0	0	155,707	155,707	0	(155,707.0)
Capital Outlay	6,360,100	0	0	0	0	0.0
Total Expenses	6,360,401	0	155,707	155,707	0	(155,707.0)
Capital Outlay & Projects	155,707	0	(33,900)	-33,900	0	33,900.0
Future Projects & Services	0	33,900	0	33,900	0	(33,900.0)
Ending Fund Balance	155,707	33,900	(33,900)	0	0	0.0

DESCRIPTION	FY2017 ACTUALS	FY2018 ADOPTED	FY2018 CHANGES	FY2018 REVISED	FY2019 ADOPTED	\$ Change From REVI
Beginning Fund Balance	0	15,543,684	1,590,046	17,133,730	19,236,727	2,102,997.0
Property Taxes	-9,852	0	0	0	0	0.0
Intergovernmental Revenue	950,000	1,761,614	0	1,761,614	500,000	(1,261,614.0)
External Charges for Services	260,694	255,000	0	255,000	260,100	5,100.0
Interest Earnings	197,799	40,000	150,000	190,000	150,000	(40,000.0)
Sale of Capital Assets	0	0	1,000,000	1,000,000	0	(1,000,000.0)
Debt Proceeds	0	0	0	0	75,488,491	75,488,491.0
Transfers from County Funds	6,934,333	18,000,000	(300,624)	17,699,376	34,607,000	16,907,624.0
Internal Charges for Services	5,716	0	0	0	0	0.0
Total Revenue	8,338,690	20,056,614	849,376	20,905,990	111,005,591	90,099,601.0
Personnel	113,204	125,405	0	125,405	132,463	7,058.5
Operating Costs	1,555,982	836,071	422,915	1,258,986	328,364	(930,622.0)
Capital Outlay	7,309,180	28,568,604	(11,150,002)	17,418,602	31,065,000	13,646,398.0
Debt Service	0	0	0	0	488,491	488,491.0
Other Financing Uses	20,000	0	0	0	0	0.0
Total Expenses	8,998,366	29,530,080	(10,727,087)	18,802,993	32,014,318	13,211,325.5
Working Capital	1,000,000	0	0	0	1,000,000	1,000,000.0
Capital Outlay & Projects	16,133,730	6,070,218	13,166,509	19,236,727	97,228,000	77,991,273.0
Ending Fund Balance	17,133,730	6,070,218	13,166,509	19,236,727	98,228,000	78,991,273.0

DESCRIPTION	FY2017 ACTUALS	FY2018 ADOPTED	FY2018 CHANGES	FY2018 REVISED	FY2019 ADOPTED	\$ Change From REVI
Beginning Fund Balance	0	6,752,083	2,203,980	8,956,063	8,842,218	(113,845.0)
External Charges for Services	26,878	25,500	83,145	108,645	26,010	(82,635.0)
Miscellaneous Revenues	40,651	0	0	0	0	0.0
Sale of Capital Assets	12,650	0	0	0	0	0.0
Transfers from County Funds	1,437,915	1,275,923	9,975	1,285,898	1,046,157	(239,741.0)
Total Revenue	1,518,094	1,301,423	93,120	1,394,543	1,072,167	(322,376.0)
Operating Costs	931,948	338,319	113,978	452,297	858,590	406,293.0
Capital Outlay	519,431	405,728	435,755	841,483	439,136	(402,347.0)
Other Financing Uses	1,500,000	19,608	195,000	214,608	5,750,000	5,535,392.0
Total Expenses	2,951,380	763,655	744,733	1,508,388	7,047,726	5,539,338.0
Capital Outlay & Projects	0	0	0	0	2,866,659	2,866,659.0
Future Projects & Services	8,956,063	7,289,851	1,536,266	8,826,117	0	(8,826,117.0)
Undesignated/Unrestricted	0	0	16,101	16,101	0	(16,101.0)
Ending Fund Balance	8,956,063	7,289,851	1,552,367	8,842,218	2,866,659	(5,975,559.0)

DESCRIPTION	FY2017 ACTUALS	FY2018 ADOPTED	FY2018 CHANGES	FY2018 REVISED	FY2019 ADOPTED	\$ Change From REVI
Beginning Fund Balance	0	117,227	720,011	837,238	328,345	(508,893.0)
Property Taxes	0	0	50	50	0	(50.0)
External Charges for Services	108,660	110,000	0	110,000	98,519	(11,481.0)
Interest Earnings	439	0	1,996	1,996	21,092	19,096.0
Other Revenues	609,633	0	600,000	600,000	10,663	(589,337.0)
Assessments	58,000	0	210,341	210,341	42,243	(168,098.0)
Transfers from County Funds	0	0	24,663	24,663	15,000	(9,663.0)
Total Revenue	776,733	110,000	837,050	947,050	187,517	(759,533.0)
Operating Costs	3,042,479	0	947,738	947,738	35,416	(912,322.0)
Debt Service	0	0	196,434	196,434	0	(196,434.0)
Other Financing Uses	0	90,000	14,322	104,322	107,790	3,468.0
Other Expenses	0	0	207,449	207,449	31,580	(175,869.0)
Total Expenses	3,042,479	90,000	1,365,943	1,455,943	174,786	(1,281,157.0)
Capital Outlay & Projects	837,239	137,227	191,118	328,345	341,076	12,731.0
Ending Fund Balance	837,239	137,227	191,118	328,345	341,076	12,731.0

DESCRIPTION	FY2017 ACTUALS	FY2018 ADOPTED	FY2018 CHANGES	FY2018 REVISED	FY2019 ADOPTED	\$ Change From REVI
Beginning Fund Balance	0	35,015,682	2,189,009	37,204,691	38,395,974	1,191,283.0
Licenses & Permits	1,975	1,000	1,500	2,500	2,400	(100.0)
External Charges for Services	8,695,093	7,800,900	952,300	8,753,200	8,075,530	(677,670.0)
Interest Earnings	389,734	375,000	125,000	500,000	525,000	25,000.0
Miscellaneous Revenues	56,231	12,520	14,000	26,520	12,530	(13,990.0)
Sale of Capital Assets	495	0	0	0	0	0.0
Internal Charges for Services	22,418	8,000	4,500	12,500	12,000	(500.0)
Total Revenue	9,165,946	8,197,420	1,097,300	9,294,720	8,627,460	(667,260.0)
Personnel	2,207,720	2,572,221	12,300	2,584,521	2,664,917	80,396.1
Operating Costs	3,100,120	5,164,870	(16,900)	5,147,970	7,537,129	2,389,159.0
Capital Outlay	172,783	330,346	40,600	370,946	920,500	549,554.0
Other Financing Uses	15,719	36,000	(36,000)	0	0	0.0
Total Expenses	5,496,341	8,103,437	0	8,103,437	11,122,546	3,019,109.1
Reserved for Emergencies	0	0	0	0	1,632,100	1,632,100.0
Working Capital	1,751,664	1,400,820	(806)	1,400,014	11,579,797	10,179,783.0
Capital Outlay & Projects	10,508,438	9,938,857	(1,435,308)	8,503,549	0	(8,503,549.0)
Future Projects & Services	24,944,589	23,769,988	4,722,423	28,492,411	22,688,991	(5,803,420.0)
Ending Fund Balance	37,204,691	35,109,665	3,286,309	38,395,974	35,900,888	(2,495,086.0)

DESCRIPTION	FY2017 ACTUALS	FY2018 ADOPTED	FY2018 CHANGES	FY2018 REVISED	FY2019 ADOPTED	\$ Change From REVI
Beginning Fund Balance	0	13,907,154	1,106,906	15,014,060	11,793,321	(3,220,739.0)
Intergovernmental Revenue	261,613	0	0	0	0	0.0
External Charges for Services	158,975	134,000	10,000	144,000	142,000	(2,000.0)
Miscellaneous Revenues	17,478	0	0	0	0	0.0
Sale of Capital Assets	9,700	0	0	0	0	0.0
Transfers from County Funds	10,987,814	9,803,217	37,215	9,840,432	10,367,904	527,472.0
Internal Charges for Services	6,467,562	6,361,000	(86,569)	6,274,431	6,571,466	297,035.0
Total Revenue	17,903,141	16,298,217	(39,354)	16,258,863	17,081,370	822,507.0
Personnel	8,349,559	9,073,896	0	9,073,896	9,701,866	627,970.1
Operating Costs	6,276,751	7,742,154	239,080	7,981,234	9,902,406	1,921,172.0
Capital Outlay	1,880,127	1,105,449	92,647	1,198,096	1,753,627	555,531.0
Other Financing Uses	363,385	897,000	329,376	1,226,376	0	(1,226,376.0)
Total Expenses	16,869,822	18,818,499	661,103	19,479,602	21,357,899	1,878,297.1
Working Capital	155,006	155,006	12,392	167,398	213,460	46,062.0
Capital Outlay & Projects	2,226,671	2,226,671	(145,197)	2,081,474	2,089,966	8,492.0
Future Projects & Services	29,285,777	9,005,195	539,254	9,544,449	5,213,366	(4,331,083.0)
Ending Fund Balance	31,667,454	11,386,872	406,449	11,793,321	7,516,792	(4,276,529.0)

DESCRIPTION	FY2017 ACTUALS	FY2018 ADOPTED	FY2018 CHANGES	FY2018 REVISED	FY2019 ADOPTED	\$ Change From REVI
Beginning Fund Balance	0	15,660,327	993,067	16,653,394	4,898,569	(11,754,825.0)
External Charges for Services	97,688	95,208	0	95,208	95,948	740.0
Miscellaneous Revenues	52,142	0	0	0	0	0.0
Transfers from County Funds	6,529,858	7,087,984	195,000	7,282,984	7,638,377	355,393.3
Internal Charges for Services	1,815,903	2,130,748	(200,000)	1,930,748	2,273,074	342,326.0
Total Revenue	8,495,591	9,313,940	(5,000)	9,308,940	10,007,399	698,459.3
Personnel	2,069,802	2,384,475	96,000	2,480,475	2,717,211	236,736.1
Operating Costs	5,175,821	5,635,809	(90,420)	5,545,389	5,527,668	(17,721.0)
Capital Outlay	13,127	667,900	0	667,900	100,000	(567,900.0)
Other Financing Uses	69,233	12,000,000	370,000	12,370,000	750,000	(11,620,000.0)
Total Expenses	7,327,983	20,688,184	375,580	21,063,764	9,094,879	(11,968,884.9)
Working Capital	0	0	0	0	466,589	466,589.0
Capital Outlay & Projects	0	7,225,226	0	7,225,226	666,000	(6,559,226.0)
Future Projects & Services	0	-2,939,144	612,487	-2,326,657	4,678,500	7,005,157.0
Ending Fund Balance	0	4,286,082	612,487	4,898,569	5,811,089	912,520.0

DESCRIPTION	FY2017 ACTUALS	FY2018 ADOPTED	FY2018 CHANGES	FY2018 REVISED	FY2019 ADOPTED	\$ Change From REVI
Beginning Fund Balance	0	10,796,042	2,535,934	13,331,976	11,924,216	(1,407,760.0)
Intergovernmental Revenue	53,614	0	0	0	0	0.0
External Charges for Services	233,031	204,510	0	204,510	225,520	21,010.0
Miscellaneous Revenues	44,780	0	0	0	0	0.0
Sale of Capital Assets	802,608	500,000	0	500,000	600,000	100,000.0
Transfers from County Funds	1,184,079	233,749	0	233,749	99,513	(134,236.0)
Internal Charges for Services	8,288,567	8,710,447	0	8,710,447	9,208,370	497,923.0
Total Revenue	10,606,679	9,648,706	0	9,648,706	10,133,403	484,697.0
Personnel	1,532,732	1,623,772	0	1,623,772	1,656,634	32,862.0
Operating Costs	3,475,129	3,506,358	320,000	3,826,358	3,613,258	(213,100.0)
Capital Outlay	6,056,804	3,406,336	2,200,000	5,606,336	3,314,784	(2,291,552.0)
Other Financing Uses	0	0	0	0	6,000,000	6,000,000.0
Total Expenses	11,064,665	8,536,466	2,520,000	11,056,466	14,584,676	3,528,210.0
Working Capital	600,000	600,000	(270,000)	330,000	700,000	370,000.0
Capital Outlay & Projects	11,064,265	11,064,265	185,934	11,250,199	6,626,261	(4,623,938.0)
Future Projects & Services	1,667,711	244,017	100,000	344,017	146,682	(197,335.0)
Ending Fund Balance	13,331,976	11,908,282	15,934	11,924,216	7,472,943	(4,451,273.0)

DESCRIPTION	FY2017 ACTUALS	FY2018 ADOPTED	FY2018 CHANGES	FY2018 REVISED	FY2019 ADOPTED	\$ Change From REVI
Beginning Fund Balance	0	6,285,965	511,700	6,797,665	7,282,446	484,781.0
Interest Earnings	103,464	98,000	0	98,000	154,000	56,000.0
Miscellaneous Revenues	434,398	200,000	0	200,000	300,000	100,000.0
Transfers from County Funds	0	0	0	0	400,000	400,000.0
Internal Charges for Services	23,569,758	29,251,453	(148,000)	29,103,453	29,977,904	874,451.0
Total Revenue	24,107,620	29,549,453	(148,000)	29,401,453	30,831,904	1,430,451.0
Personnel	83,111	137,473	21,249	158,722	588,286	429,563.9
Operating Costs	24,339,421	28,832,199	(74,249)	28,757,950	31,395,818	2,637,868.0
Total Expenses	24,422,532	28,969,672	(53,000)	28,916,672	31,984,104	3,067,431.9
Future Projects & Services	6,797,665	6,865,746	416,700	7,282,446	6,130,246	(1,152,200.0)
Ending Fund Balance	6,797,665	6,865,746	416,700	7,282,446	6,130,246	(1,152,200.0)

DESCRIPTION	FY2017 ACTUALS	FY2018 ADOPTED	FY2018 CHANGES	FY2018 REVISED	FY2019 ADOPTED	\$ Change From REVI
Beginning Fund Balance	0	1,394,255	239,538	1,633,793	1,458,793	(175,000.0)
Interest Earnings	20,657	17,000	0	17,000	26,000	9,000.0
Internal Charges for Services	111,059	108,000	0	108,000	116,000	8,000.0
Total Revenue	131,715	125,000	0	125,000	142,000	17,000.0
Operating Costs	195,465	300,000	0	300,000	275,000	(25,000.0)
Total Expenses	195,465	300,000	0	300,000	275,000	(25,000.0)
Future Projects & Services	1,633,793	1,219,255	239,538	1,458,793	1,325,793	(133,000.0)
Ending Fund Balance	1,633,793	1,219,255	239,538	1,458,793	1,325,793	(133,000.0)

DESCRIPTION	FY2017 ACTUALS	FY2018 ADOPTED	FY2018 CHANGES	FY2018 REVISED	FY2019 ADOPTED	\$ Change From REVI
Beginning Fund Balance	0	10,354,986	569,754	10,924,740	10,265,252	(659,488.0)
Interest Earnings	150,671	50,000	0	50,000	50,000	0.0
Miscellaneous Revenues	217,972	50,000	0	50,000	50,000	0.0
Transfers from County Funds	196,100	0	0	0	0	0.0
Internal Charges for Services	2,461,537	2,519,358	0	2,519,358	2,651,067	131,709.0
Total Revenue	3,026,280	2,619,358	0	2,619,358	2,751,067	131,709.0
Personnel	295,192	309,450	0	309,450	293,615	(15,835.4)
Operating Costs	2,613,352	2,344,468	561,740	2,906,208	2,457,451	(448,757.0)
Capital Outlay	0	63,188	0	63,188	0	(63,188.0)
Total Expenses	2,908,544	2,717,106	561,740	3,278,846	2,751,066	(527,780.4)
Working Capital	518,324	518,324	0	518,324	518,324	0.0
Capital Outlay & Projects	0	0	0	0	0	0.0
Future Projects & Services	10,406,416	9,738,914	8,014	9,746,928	9,746,929	1.0
Ending Fund Balance	10,924,740	10,257,238	8,014	10,265,252	10,265,253	1.0

DESCRIPTION	FY2017 ACTUALS	FY2018 ADOPTED	FY2018 CHANGES	FY2018 REVISED	FY2019 ADOPTED	\$ Change From REVI
Beginning Fund Balance	0	530,567	32,418	562,985	398,072	(164,913.0)
External Charges for Services	50,434	42,800	0	42,800	13,200	(29,600.0)
Interest Earnings	5,428	5,178	0	5,178	4,633	(545.0)
Transfers from County Funds	0	21,000	0	21,000	31,000	10,000.0
Total Revenue	55,862	68,978	0	68,978	48,833	(20,145.0)
Operating Costs	29,859	52,502	166,389	218,891	43,502	(175,389.0)
Other Financing Uses	0	15,000	0	15,000	15,000	0.0
Total Expenses	0	67,502	166,389	233,891	58,502	(175,389.0)
Working Capital	0	-1,502	0	-1,502	0	1,502.0
Future Projects & Services	562,985	533,545	(133,971)	399,574	388,403	(11,171.0)
Ending Fund Balance	562,985	532,043	(133,971)	398,072	388,403	(9,669.0)

Section E – Budget Adoption Documents

12202018R073

2019 Budget Year (2018 Tax Year)
Certification of Levies and Revenue
by Larimer County Commissioners

Note - County Commissioners shall complete and return this Certification of Levies and Revenue form to the Property Tax Administrator no later than December 22 of each year, 39-1-111, C.R.S. The original must be signed by the Chairman of the Board of County Commissioners.

Distribution:

- Property Tax Administrator 1 copy c/o Dept of Local Affairs, 1313 Sherman St. #419, Denver, Co 80203
- Division of Local Govt 1 copy c/o Dept of Local Affairs, 1313 Sherman St. #521, Denver, Co 80203
- Colo. Dept of Education 1 copy Attn: Public School Finance Unit, 201 E. Colfax Ave. #508, Denver, Co 80203
- County Assessor 1 copy
- County Commissioner 1 copy

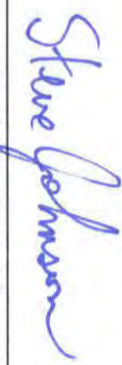
Prepared by Josh Fudge, Budget Manager
Phone - 970-498-7017
Business Objects Report - Budget System/Cert.rpt

Larimer County Certification of Valuation and Revenue

Certification:
State of Colorado)
) SS:
County of Larimer)

As Chair of the Board of County Commissioners of Larimer County, State of Colorado, I do hereby certify that the above and foregoing are true copies of valuations as certified to the County Commissioners by the County Assessor, the levies are true copies of levies certified by each taxing authority and the levies and revenue herein are hereby certified to the Assessor and Property Tax Administrator by the Larimer County Board of County Commissioners.

IN WITNESS WHEREOF, I have hereto set my hand at Fort Collins, Colorado, the 29th day of December, 2018.



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	103,691,461	9.636	999,171	-0.345	-35,774	-	-	-	-	0.036	3,733	-	-	-	-	9.327	967,130
Yes	Town of Estes Park	209,492,271	1.822	381,695	-	-	-	-	-	-	-	-	-	-	-	-	1.822	381,695
Yes	City of Fort Collins	2,602,403,639	9.797	25,495,748	-	-	-	-	-	-	-	-	-	-	-	-	9.797	25,495,748
Yes	City of Loveland	1,223,496,449	9.564	11,701,520	-	-	-	-	-	-	-	-	-	-	-	-	9.564	11,701,520
Yes	Town of Timnath	95,768,978	6.688	640,503	-	-	-	-	-	-	-	-	-	-	-	-	6.688	640,503
Yes	Town of Wellington	89,941,206	12.439	1,118,779	-	-	0.954	85,804	-	-	-	-	-	-	-	-	13.393	1,204,583
Yes	Town of Windsor	133,900,472	12.030	1,610,823	-	-	-	-	-	-	-	-	-	-	-	-	12.030	1,610,823
Yes	Town of Johnstown	116,259,559	23.947	2,784,068	-	-	-	-	-	-	-	-	-	-	-	-	23.947	2,784,068
Sub-Total				44,732,306		-35,774		85,804		0		3,733		0				44,786,069

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	441,653	6.299	2,782	-	-	-	-	-	-	0.006	3	-	-	-	-	6.305	2,785
Sub-Total				2,782		0		0		0		3		0				2,785

County Districts

Rec'd	Taxing Authority Name	Total Assessed Value	Gen Levy	Gen Revenue	Temp Credit Levy	Temp Credit Revenue	Bond Redem Levy	Bond Redem Revenue	Cont Oblig Levy	Cont Oblig Revenue	Abate Refnd Levy	Abate Refnd Revenue	Tax Cred Levy	Tax Cred Revenue	Cap Exp Levy	Cap Exp Revenue	Tot Levy	Tot Revenue
Yes	Larimer County - Developmentally Disabled	5,802,338,808	0.750	4,351,754	-	-	-	-	-	-	-	-	-	-	-	-	0.750	4,351,754

Rec'd	Taxing Authority Name	Total Assessed Value	Gen Levy	Gen Revenue	Temp Credit Levy	Temp Credit Revenue	Bond Redem Levy	Bond Redem Revenue	Cont Oblig Levy	Cont Oblig Revenue	Abate Refnd Levy	Abate Refnd Revenue	Tax Cred Levy	Tax Cred Revenue	Cap Exp Levy	Cap Exp Revenue	Tot Levy	Tot Revenue
Yes	Larimer County - General Fund	5,802,338,808	18.316	106,275,638	-	-	-	-	-	-	0.082	475,792	-	-	-	-	18.398	106,751,429
Yes	Larimer County - Health & Environment	5,802,338,808	0.642	3,725,102	-	-	-	-	-	-	-	-	-	-	-	-	0.642	3,725,102
Yes	Larimer County - Road and Bridge	5,802,338,808	0.937	5,436,791	-	-	-	-	-	-	-	-	-	-	-	-	0.937	5,436,791
Yes	Larimer County - Social Services	5,802,338,808	1.676	9,724,720	-	-	-	-	-	-	-	-	-	-	-	-	1.676	9,724,720
Yes	Larimer County - Tax Credit	5,802,338,808	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
	Sub-Total			129,514,005		0		0		0		475,792		0		0		129,989,796

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	322,813,933	1.950	629,487	-	-	-	-	-	-	-	-	-	-	-	-	1.950	629,487
Yes	Front Range Fire Rescue Fire Protection District	7,140,696	8.961	63,988	-	-	-	-	0.500	3,570	0.007	50	-	-	2,000	14,281	11,468	81,890
Yes	Allenspark Fire Protection District	6,625,004	7.507	49,734	-	-	-	-	-	-	-	-	-	-	-	-	7.507	49,734
Yes	Berthoud Fire Protection District	182,967,110	12.531	2,292,761	-	-	-	-	-	-	0.031	5,665	-	-	1,243	227,428	13,805	2,526,854
Yes	Loveland Rural Fire Protection District	374,679,729	8.708	3,262,711	-	-	-	-	-	-	0.038	14,238	-	-	-	-	8,746	3,276,949
Yes	Pinewood Springs Fire Protection District	10,819,540	8.778	94,974	-	-	-	-	-	-	-	-	-	-	-	-	8,778	94,974
Yes	Poudre Canyon Fire Protection District	9,233,278	21.142	195,210	-	-	-	-	-	-	-	-	-	-	-	-	21,142	195,210
Yes	Poudre Valley Fire Protection District	596,892,958	10.595	6,324,081	-	-	-	-	-	-	-	-	-	-	-	-	10,595	6,324,081
Yes	Red Feather Lakes Fire Protection District	13,652,475	12.112	165,359	-	-	-	-	-	-	-	-	-	-	-	-	12,112	165,359
Yes	Wellington Fire Protection District	142,498,970	14.989	2,137,342	-	-	-	-	-	-	-	-	-	-	-	-	14,989	2,137,342
Yes	Windsor - Severance Fire Protection District	162,266,745	7.194	1,167,347	-	-	-	-	0.365	59,227	-	-	-	-	-	-	7,559	1,228,574
Yes	Lyons Fire Protection District	13,284,673	11.330	150,515	-0.162	-2,152	1.300	17,270	-	-	0.064	850	-	-	-	-	12,532	166,484

Rec'd	Taxing Authority Name	Total Assessed Value	Gen Levy	Gen Revenue	Temp Credit Levy	Temp Credit Revenue	Bond Redem Levy	Bond Redem Revenue	Cont Oblig Levy	Cont Oblig Revenue	Cont Abate Refnd Levy	Cont Abate Refnd Revenue	Tax Cred Levy	Tax Cred Revenue	Cap Exp Levy	Cap Exp Revenue	Tot Levy	Tot Revenue
Yes	Glacier View Fire Protection District	21,542,232	6.500	140,025	-	-	-	-	1.150	24,774	-	-	-	-	-	-	7,650	164,798
Yes	Crystal Lakes Fire Protection District	21,054,776	5.000	105,274	-	-	4,000	84,219	-	-	-	-	-	-	-	-	9,000	189,493
Yes	Livemore Fire Protection District	18,973,631	6.522	123,746	-	-	-	-	-	-	-	-	-	-	-	-	6,522	123,746
Yes	Pinewood Lake Fire Protection District	2,754,490	6.271	17,273	-0.087	-240	-	-	-	-	-	-	-	-	-	-	6,184	17,034
	Sub-Total			16,919,827		-2,392		160,717		28,344		20,803		0		241,710		17,389,007

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	Cont Abate Refnd Levy	Cont Abate Refnd Revenue	Tax Cred Levy	Tax Cred Revenue	Cap Exp Levy	Cap Exp Revenue	Tot Levy	Tot Revenue
Yes	Estes Park Health	362,090,664	7.505	2,717,490	-	-	-	-	-	-	-	-	-	-	-	-	7,505	2,717,490
Yes	Health District Of Northern Larimer Co.	3,516,716,966	2.167	7,620,726	-	-	-	-	-	-	-	-	-	-	-	-	2,167	7,620,726
Yes	Thompson Valley Health Services District	1,923,531,178	1.757	3,379,644	-	-	-	-	-	0.006	12,311	12,311	-	-	-	-	1,753	3,391,955
	Sub-Total			13,717,860		0		0		0		12,311		0		0		13,730,171

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	Cont Abate Refnd Levy	Cont 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	201,191,431	5.000	1,005,957	-	-	-	-	-	-	-	-	-	-	-	-	5,000	1,005,957
Yes	Fort Collins G.I.D. No. 1	117,985,626	4.924	580,961	-	-	-	-	-	-	-	-	-	-	-	-	4,924	580,961
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	1,693,981	8.948	15,158	-	-	-	-	-	-	-	-	-	-	-	-	8,948	15,158
Yes	Larimer County P.I.D. No. 35 Bruins	972,080	104.222	101,312	-99,078	-96,312	-	-	-	-	-	-	-	-	-	-	5,144	5,000
Yes	Larimer County P.I.D. No. 36 Bonnell West	5,053,959	13.580	68,633	-2,000	-10,108	-	-	-	-	-	-	-	-	-	-	11,580	58,525

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 G.I.D. No. 1 Imperial Estates	6,942,202	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	0
Yes	Larimer County G.I.D. No. 2 Pinewood Springs	9,352,177	10,000	93,522	-	-	-	-	-	-	-	-	-	-	-	-	10,000	93,522	
Yes	Larimer County G.I.D. No. 4 Carriage Hills	15,009,855	10,000	150,099	-	-	-	-	-	-	-	-	-	-	-	-	10,000	150,099	
Yes	Larimer County G.I.D. No. 6 Shideler Subdivision	1,171,042	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	0
Yes	Larimer County G.I.D. No. 8 Namaqua Hills	4,464,598	8,382	37,422	-	-	-	-	-	-	-	-	-	-	-	-	8,382	37,422	
Yes	Larimer County G.I.D. No. 10 Homestead Estates	1,248,943	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	0
Yes	Larimer County G.I.D. No. 11 Meadowdale Hills	4,515,877	5,770	26,057	-	-	-	-	-	-	-	-	-	-	-	-	5,770	26,057	
Yes	Larimer County G.I.D. No. 1991-1 Arapahoe Pines	560,277	40,204	22,525	-10,475	-5,869	-	-	-	-	-	-	-	-	-	-	29,729	16,656	
Yes	Larimer County G.I.D. No. 13A Red Feather Lakes	2,332,455	11,660	27,196	-	-	-	-	-	-	-	-	-	-	-	-	11,660	27,196	
Yes	Larimer County G.I.D. No. 14 Little Valley Road	5,979,941	15,000	89,699	-	-	-	-	-	-	-	-	-	-	-	-	15,000	89,699	
Yes	Larimer County G.I.D. No. 12 Club Estates	1,325,092	25,000	33,127	-12,500	-16,564	-	-	-	-	-	-	-	-	-	-	12,500	16,564	
Yes	Larimer County G.I.D. No. 15 Skyview South	3,219,546	10,000	32,195	-	-	-	-	-	-	-	-	-	-	-	-	10,000	32,195	
Yes	Larimer County G.I.D. No. 16 Kitchell Sub	681,911	9,600	6,546	-	-	-	-	-	-	-	-	-	-	-	-	9,600	6,546	
Yes	Larimer County G.I.D. No. 17 County Meadows	3,334,953	8,500	28,347	-	-	-	-	-	-	-	-	-	-	-	-	8,500	28,347	
Yes	Larimer County G.I.D. No. 18 Venner Ranch Estates	1,839,729	19,000	34,955	-7,000	-12,878	-	-	-	-	-	-	-	-	-	-	12,000	22,077	
Yes	Loveland General Improvement District 1	21,228,525	2,684	56,977	-0.091	-1,932	-	-	-	-	-	-	-	-	-	-	2,593	55,046	
Yes	Larimer County P.I.D. No. 19 Highland Hills	6,233,679	12,104	75,452	-	-	-	-	-	-	-	-	-	-	-	-	12,104	75,452	
Yes	Larimer County P.I.D. No. 20 Plarrigan	13,958,973	11,785	164,506	-2,295	-31,896	-	-	-	-	-	-	-	-	-	-	9,500	132,610	
Yes	Larimer County P.I.D. No. 21 Solar Ridge	2,592,454	11,765	30,500	-	-	-	-	-	-	-	-	-	-	-	-	11,765	30,500	
Yes	Larimer County P.I.D. No. 22 Saddleback	934,080	12,400	11,583	-	-	-	-	-	-	-	-	-	-	-	-	12,400	11,583	
Yes	Larimer County P.I.D. No. 24 Westridge	2,998,228	9,358	28,057	-	-	-	-	-	-	-	-	-	-	-	-	9,358	28,057	

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. 28 Totwood	970,741	22.603	21,942	-12,302	-11,942	-	-	-	-	-	-	-	-	-	-	10,301	10,000
Yes	Larimer County P.I.D. No. 29 Vine Drive	789,917	15.191	12,000	-	-	-	-	-	-	-	-	-	-	-	-	15,191	12,000
Yes	Larimer County P.I.D. No. 30 Poudre Overlook	3,210,940	12.457	39,999	-4,048	-12,998	-	-	-	-	-	-	-	-	-	-	8,409	27,001
Yes	Larimer County P.I.D. No. 23 Eagle Rock Ranches	772,186	15.000	11,583	-3,000	-2,317	-	-	-	-	-	-	-	-	-	-	12,000	9,266
Yes	Larimer County P.I.D. No. 25 Estes Park Estates	1,359,678	19.637	26,700	-4,928	-5,700	-	-	-	-	-	-	-	-	-	-	14,709	20,000
Yes	Larimer County P.I.D. No. 26 Eagle Ranch Estates	8,724,302	10.149	88,543	-	-	-	-	-	-	-	-	-	-	-	-	10,149	88,543
Yes	Larimer County P.I.D. No. 31 Foothills Shadow	652,923	122.904	80,247	-106,775	-69,716	-	-	-	-	-	-	-	-	-	-	16,129	10,531
Yes	Larimer County P.I.D. No. 33 Prairie Trails	2,393,253	15.364	36,770	-	-	-	-	-	-	-	-	-	-	-	-	15,364	36,770
Yes	Larimer County P.I.D. No. 34 Mtn. Range Shadows	3,427,917	21.067	72,216	-3,067	-10,513	-	-	-	-	-	-	-	-	-	-	18,000	61,703
Yes	Larimer County P.I.D. No. 38 Centro Business Park	13,134,868	3.061	40,206	-	-	-	-	-	-	-	-	-	-	-	-	3,061	40,206
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	958,941	8.969	8,601	-	-	-	-	-	-	-	-	-	-	-	-	8,969	8,601
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	1,887,807	20.407	38,524	-5,778	-10,908	-	-	-	-	-	-	-	-	-	-	14,629	27,617
Yes	Larimer County P.I.D. No. 39 Rainbow Lakes Estates	3,310,974	9.988	33,070	-	-	-	-	-	-	-	-	-	-	-	-	9,988	33,070
Yes	Larimer County P.I.D. No. 43 Grayhawk Knolls	1,372,421	20.522	28,165	-12,567	-17,247	-	-	-	-	-	-	-	-	-	-	7,955	10,918
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	264,912	16.762	4,440	-	-	-	-	-	-	-	-	-	-	-	-	16,762	4,440
Yes	Larimer County P.I.D. No. 48 Puebla Vista Estates	614,058	99.339	61,000	-78,983	-48,500	-	-	-	-	-	-	-	-	-	-	20,356	12,500
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 Clydesdale Estates	2,139,615	17.396	37,221	-5,712	-12,221	-	-	-	-	-	-	-	-	-	-	11,684	24,999

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. 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	-6,712	-26,586	-	-	-	-	-	-	-	-	-	-	7,574	30,000
Yes	Larimer County P.I.D. 45 Willows	731,179	44.017	32,184	-16,664	-12,184	-	-	-	-	-	-	-	-	-	-	27,353	20,000
Yes	Larimer County P.I.D. 55 Storm Mountain	8,991,109	20.000	179,822	-	-	-	-	-	-	-	-	-	-	-	-	20,000	179,822
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	566,662	19.854	11,251	-	-	-	-	-	-	-	-	-	-	-	-	19,854	11,251
Yes	Larimer County P.I.D. 59 Grasslands	2,295,195	34.310	78,748	-	-	-	-	-	-	-	-	-	-	-	-	34,310	78,748
Yes	Loveland Downtown Dev. Auth	41,605,437	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	Larimer County P.I.D. 60 Smithfield	17,041,398	3.610	61,519	-	-	-	-	-	-	-	-	-	-	-	-	3,610	61,519
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	3,106,395	14.626	45,434	-	-	-	-	-	-	-	-	-	-	-	-	14,626	45,434
Yes	Larimer County PID 63 Autumn Creek	551,198	25.210	13,896	-1,625	-896	-	-	-	-	-	-	-	-	-	-	23,585	13,000
Yes	Larimer County PID 64 Soaring Peaks Ranches	969,960	25.630	24,860	-	-	-	-	-	-	-	-	-	-	-	-	25,630	24,860
Yes	Larimer County PID 65 Riviera Estates	732,932	27.290	20,002	-0,002	-1	-	-	-	-	-	-	-	-	-	-	27,288	20,000
Yes	Larimer County PID 66 Carter Lake Heights	1,038,804	18.213	18,920	-	-	-	-	-	-	-	-	-	-	-	-	18,213	18,920
Sub-Total				4,293,992		-498,690		0		0		0		0		0		3,795,302

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	362,173,013	4.520	1,637,022	-	-	-	-	-	-	0.013	4,708	-	-	-	-	4.533	1,641,730
Yes	Red Feather Mountain Library	57,210,685	4.750	271,751	-	-	-	-	-	-	-	-	-	-	-	-	4.750	271,751
Yes	Berthoud Community Library District	183,225,738	2.400	439,742	-	-	-	-	-	-	-	-	-	-	-	-	2.400	439,742
Yes	Poudre River Public Library District	3,394,516,024	3.000	10,183,548	-	-	-	-	-	-	-	-	-	-	-	-	3.000	10,183,548
Yes	Lyons Regional Library District	12,925,196	5.850	75,612	-	-	-	-	-	-	0.027	349	-	-	-	-	5.877	75,961
	Sub-Total			12,607,675		0		0		0		5,057		0		0		12,612,732

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	41,624,465	1.500	62,437	-	-	18,500	770,053	-	-	-	-	-	-	-	-	20,000	832,489
Yes	Thompson Crossing Metropolitan District No. 3	1,351	90.074	122	-	-	-	-	-	-	-	-	-	-	-	-	90.074	122
Yes	Van De Water Metropolitan District No. 1	23	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	Van De Water Metropolitan District No. 2	20,345,301	-	-	-	-	42,596	866,628	8.037	163,515	-	-	-	-	-	-	50,633	1,030,144
Yes	Van De Water Metropolitan District No. 3	7,583,596	-	-	-	-	31,963	242,394	8.037	60,949	-	-	-	-	-	-	40,000	303,344
Yes	Windsor Highlands Metropolitan District No. 1	6,396,066	-	-	-	-	30,000	191,882	-	-	-	-	-	-	-	-	30,000	191,882
Yes	Windsor Highlands Metropolitan District No. 2	6,952,769	-	-	-	-	35,000	243,347	-	-	-	-	-	-	-	-	35,000	243,347
Yes	Windsor Highlands Metropolitan District No. 3	6,221,026	-	-	-	-	35,000	217,736	-	-	-	-	-	-	-	-	35,000	217,736
Yes	Windsor Highlands Metropolitan District No. 4	8,878,288	-	-	-	-	35,000	310,740	-	-	-	-	-	-	-	-	35,000	310,740
Yes	Windsor Highlands Metropolitan District No. 5	681	-	-	-	-	35,000	24	-	-	-	-	-	-	-	-	35,000	24
Yes	Centerra Metropolitan District No. 1	3,501	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0

Rec'd	Taxing Authority Name	Total Assessed Value	Gen Levy	Gen Revenue	Temp Credit Levy	Temp Credit Revenue	Bond Redem Levy	Bond Redem Revenue	Cont Oblig Levy	Cont Oblig Revenue	Abate Refund Levy	Abate Refund Revenue	Tax Cred Levy	Tax Cred Revenue	Cap Exp Levy	Cap Exp Revenue	Tot Levy	Tot Revenue
Yes	Centerra Metropolitan District No. 2	118,626,633	-	-	-	-	21,913	2,599,465	25,687	3,047,162	-	-	-	-	-	-	47,600	5,646,628
Yes	Centerra Metropolitan District No. 3	53,832	-	-	-	-	5,000	269	-	-	-	-	-	-	-	-	5,000	269
Yes	Centerra Metropolitan District No. 4	118,551,366	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	Waterfront Metropolitan District	8,228,409	4,000	32,914	-	-	-	-	33,000	271,537	-	-	-	-	-	-	37,000	304,451
Yes	Loveland Midtown Metropolitan District	4,543,302	24,322	110,502	-	-	19,900	90,412	-	-	-	-	-	-	-	-	44,222	200,914
Yes	Centerra Metropolitan District No. 5	8,175,390	-	-	-	-	15,000	122,631	-	-	-	-	-	-	-	-	15,000	122,631
Yes	Thompson Crossing Metropolitan District No. 4	15,850,529	26,533	420,562	-	-	63,541	1,007,158	-	-	-	-	-	-	-	-	90,074	1,427,721
Yes	Thompson Crossing Metropolitan District No. 5	158,367	90,074	14,265	-	-	-	-	-	-	-	-	-	-	-	-	90,074	14,265
Yes	Thompson Crossing Metropolitan District No. 6	3,792,246	26,533	100,620	-	-	63,541	240,963	-	-	-	-	-	-	-	-	90,074	341,583
Yes	Highpointe Vista Metropolitan District No. 2	15,014,172	13,819	207,481	-	-	24,875	373,478	-	-	-	-	-	-	-	-	38,694	580,958
Yes	Deer Meadows Metropolitan District	2,768,373	11,055	30,604	-	-	55,275	153,022	-	-	-	-	-	-	-	-	66,330	183,626
Yes	Timnath Farms North Metropolitan District No. 1	16,122	35,000	564	-	-	-	-	-	-	-	-	-	-	-	-	35,000	564
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	Saratoga Falls Metropolitan District No. 1	10	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	Saratoga Falls Metropolitan District No. 2	2,391,119	27,240	65,134	-	-	26,000	62,169	-	-	-	-	-	-	-	-	53,240	127,303
Yes	Saratoga Falls Metropolitan District No. 3	755,281	25,000	18,882	-	-	25,000	18,882	-	-	-	-	-	-	-	-	50,000	37,764
Yes	South Timnath Metropolitan District No. 1	145	-	-	-	-	35,000	5	-	-	-	-	-	-	-	-	35,000	5
Yes	South Timnath Metropolitan District No. 2	21,524,333	-	-	-	-	35,000	753,352	-	-	-	-	-	-	-	-	36,000	753,352
Yes	Johnstown North Metropolitan District No. 1	27	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	Johnstown North Metropolitan District No. 2	11,318,889	-	-	-	-	18,542	209,875	6,458	73,097	-	-	-	-	-	-	25,000	282,972

Rec'd	Taxing Authority Name	Total Assessed Value	Gen Levy	Gen Revenue	Temp Credit Levy	Temp Credit Revenue	Bond Redem Levy	Bond Redem Revenue	Cont Oblig Levy	Cont Oblig Revenue	Abate Refnd Levy	Abate Refnd Revenue	Tax Cred Levy	Tax Cred Revenue	Cap Exp Levy	Cap Exp Revenue	Tot Levy	Tot Revenue
Yes	Johnstown North Metropolitan District No. 3	7,665	-	-	-	-	18,542	142	6,458	50	-	-	-	-	-	-	25,000	192
Yes	Tinnah Ranch Metropolitan District No. 1	558,128	11,056	6,171	-	-	38,694	21,596	-	-	-	-	-	-	-	-	49,750	27,767
Yes	Tinnah Ranch Metropolitan District No. 2	12,273,706	-	-	-	-	38,694	474,919	11,056	135,698	-	-	-	-	-	-	49,750	610,617
Yes	Tinnah Ranch Metropolitan District No. 3	43,140	-	-	-	-	25,000	1,079	10,000	431	-	-	-	-	-	-	35,000	1,510
Yes	Tinnah Ranch Metropolitan District No. 4	3,055,983	-	-	-	-	25,000	76,400	10,000	30,560	-	-	-	-	-	-	35,000	106,959
Yes	Centera Metropolitan District No. 2 Bond	2,090,658	-	-	-	-	6,235	13,035	-	-	-	-	-	-	-	-	6,235	13,035
Yes	Sundance At Daubert Farm Metropolitan District	14,681	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	The Lakes At Centera Metropolitan District No. 1	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	The Lakes At Centera Metropolitan District No. 2	12,295,103	-	-	-	-	59,545	732,112	16,240	199,672	-	-	-	-	-	-	75,785	931,784
Yes	The Lakes At Centera Metropolitan District No. 3	32,416	-	-	-	-	55,000	1,783	15,000	486	-	-	-	-	-	-	70,000	2,269
Yes	Wildwing Metropolitan District No. 1	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	Wildwing Metropolitan District No. 2	6,229,064	-	-	-	-	42,282	263,377	12,630	78,673	-	-	-	-	-	-	54,912	342,050
Yes	Cascade Ridge Metropolitan District	5,980	5,527	33	-	-	55,277	331	5,526	33	-	-	-	-	-	-	66,330	397
Yes	Waterfall Metropolitan District No. 1	4,577,280	15,663	71,694	-	-	29,337	134,284	-	-	-	-	-	-	-	-	45,000	205,978
Yes	Waterfall Metropolitan District No. 2	79,959	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	Berthoud-Heritage Metropolitan District No. 1	10	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	Berthoud-Heritage Metropolitan District No. 2	1,222,607	-	-	-	-	50,062	61,206	15,018	18,361	-	-	-	-	-	-	65,080	79,567
Yes	Berthoud-Heritage Metropolitan District No. 3	100	-	-	-	-	-	-	50,000	5	-	-	-	-	-	-	50,000	5
Yes	Berthoud-Heritage Metropolitan District No. 4	1,005,210	-	-	-	-	35,000	35,182	15,000	15,078	-	-	-	-	-	-	50,000	50,281
Yes	Berthoud-Heritage Metropolitan District No. 5	49,272	-	-	-	-	-	-	50,750	2,501	-	-	-	-	-	-	50,750	2,501
Yes	Berthoud-Heritage Metropolitan District No. 6	810,595	-	-	-	-	50,000	40,530	15,000	12,159	-	-	-	-	-	-	65,000	52,689

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. 7	300	-	-	-	-	-	-	20,000	6	-	-	-	-	-	-	20,000	6
Yes	Berthoud-Heritage Metropolitan District No. 8	396,609	-	-	-	-	50,000	19,830	15,000	5,949	-	-	-	-	-	-	65,000	25,780
Yes	Berthoud-Heritage Metropolitan District No. 9	1,568	-	-	-	-	-	-	50,000	78	-	-	-	-	-	-	50,000	78
Yes	Windsor Highlands Metropolitan District No. 6	2,174,610	39,000	84,810	-	-	-	-	-	-	-	-	-	-	-	-	39,000	84,810
Yes	Lakeview Metropolitan District	255,316	60,000	15,319	-	-	-	-	-	-	-	-	-	-	-	-	60,000	15,319
Yes	Harmony Technology Park Metro Dist No. 2	14,196,646	5,000	70,983	-	-	15,000	212,950	-	-	-	-	-	-	-	-	20,000	283,933
Yes	Centerra Metropolitan District No. 2 Res Debt	4,577,039	-	-	-	-	10,744	49,176	-	-	-	-	-	-	-	-	10,744	49,176
Yes	PrairieStar Metropolitan District No. 1	10	11,055	0	-	-	-	-	38,694	0	-	-	-	-	-	-	49,749	0
Yes	PrairieStar Metropolitan District No. 2	4,868,126	11,055	53,817	-	-	38,694	188,367	-	-	-	-	-	-	-	-	48,749	242,184
Yes	PrairieStar Metropolitan District No. 3	51	10,000	1	-	-	25,000	1	-	-	-	-	-	-	-	-	35,000	2
Yes	PrairieStar Metropolitan District No. 4	10	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	Foothills Metropolitan District	35,520,136	10,058	357,262	-	-	50,293	1,786,414	-	-	-	-	-	-	-	-	60,351	2,143,676
Yes	Encore On 34 Metropolitan District NO.1	12	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	Encore On 34 Metropolitan District NO.2	12,975,109	50,000	648,755	-	-	-	-	-	-	-	-	-	-	-	-	50,000	648,755
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	3,103,073	-	-	-	-	50,000	155,154	-	-	-	-	-	-	-	-	50,000	155,154
Yes	Southwest Timnath Metropolitan District NO.3	1,230,093	-	-	-	-	50,000	61,505	-	-	-	-	-	-	-	-	50,000	61,505
Yes	Southwest Timnath Metropolitan District NO.4	1,947,595	-	-	-	-	50,000	97,380	-	-	-	-	-	-	-	-	50,000	97,380
Yes	Brands Metropolitan District NO 1	12	39,000	0	-	-	-	-	-	-	-	-	-	-	-	-	39,000	0
Yes	Brands Metropolitan District NO 2	709,413	39,000	27,667	-	-	-	-	-	-	-	-	-	-	-	-	39,000	27,667

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 Metropolitan District NO.3	12	39.000	0	-	-	-	-	-	-	-	-	-	-	-	-	39,000	0
Yes	Brands Metropolitan District NO.4	12	39.000	0	-	-	-	-	-	-	-	-	-	-	-	-	39,000	0
Yes	Brands East Metropolitan District NO.1	145	39.000	6	-	-	-	-	-	-	-	-	-	-	-	-	39,000	6
Yes	Brands East Metropolitan District NO.2	744	-	-	-	-	-	-	39,000	29	-	-	-	-	-	-	39,000	29
Yes	Brands East Metropolitan District NO.3	1,059	-	-	-	-	-	-	43,116	46	-	-	-	-	-	-	43,116	46
Yes	Brands East Metropolitan District NO.4	1,156,965	-	-	-	-	30,000	34,709	-	-	-	-	-	-	-	-	30,000	34,709
Yes	Heritage Ridge Metropolitan District	4,408,888	15,000	66,133	-	55,278	243,715	-	-	-	-	-	-	-	-	-	70,278	309,848
Yes	Wildwing Metropolitan District NO.3	1,565,126	-	-	-	40,356	63,162	12,054	18,866	-	-	-	-	-	-	-	52,410	82,028
Yes	Wildwing Metropolitan District NO.4	1,344,892	-	-	-	38,864	52,268	11,609	15,613	-	-	-	-	-	-	-	50,473	67,881
Yes	Wildwing Metropolitan District NO.5	115,130	-	-	-	38,500	4,433	11,500	1,324	-	-	-	-	-	-	-	50,000	5,757
Yes	Johnstown Plaza Metropolitan District No.2	11,651,640	11,598	135,136	-	15,000	174,775	-	-	-	-	-	-	-	-	-	26,598	309,910
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	3,558,773	16,206	57,673	-	54,019	192,241	-	-	-	-	-	-	-	-	-	70,225	249,914
Yes	Hammond Farm Metropolitan District NO.3	145	15,036	2	-	-	-	50,121	7	-	-	-	-	-	-	-	65,157	9
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	11,651,640	-	-	-	4,157	48,436	-	-	-	-	-	-	-	-	-	4,157	48,436
Yes	Foundry Loveland Metropolitan District	462,452	25,000	11,561	-	-	-	25,000	11,561	-	-	-	-	-	-	-	50,000	23,123

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	BLOCK 23 METRO DISTRICT NO. 1	870,041	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	0
Yes	BLOCK 23 METRO DISTRICT NO. 2	686,848	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	0
Yes	HARMONY I-25 METRO DISTRICT NO. 1	435	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	0
Yes	HARMONY I-25 METRO DISTRICT NO. 2	312,841	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	0
Yes	HARMONY I-25 METRO DISTRICT NO. 3	16,357	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	0
Yes	WILDMING METRO DISTRICT NO. 1 BOND	9,254,212	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	0
Yes	Mulberry Frontage Metro District	8,262	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	0
Yes	Brands West Metro District No. 1	10	39,000	0	-	-	-	-	-	-	-	-	-	-	-	-	39,000	0	0
Yes	Brands West Metro District No. 2	10	39,000	0	-	-	-	-	-	-	-	-	-	-	-	-	39,000	0	0
Yes	Brands West Metro District No. 3	10	39,000	0	-	-	-	-	-	-	-	-	-	-	-	-	39,000	0	0
Yes	Brands West Metro District No. 4	10	39,000	0	-	-	-	-	-	-	-	-	-	-	-	-	39,000	0	0
Yes	Windsor Highlands Metro District No. 7	93,078	39,000	3,630	-	-	-	-	-	-	-	-	-	-	-	-	39,000	3,630	39,000
Yes	Windsor Highlands Metro District No. 8	554	39,000	22	-	-	-	-	-	-	-	-	-	-	-	-	39,000	22	39,000
Yes	Windsor Highlands Metro District No. 9	104	39,000	4	-	-	-	-	-	-	-	-	-	-	-	-	39,000	4	39,000
Yes	Windsor Highlands Metro District No. 10	548	39,000	21	-	-	-	-	-	-	-	-	-	-	-	-	39,000	21	39,000
Yes	Windsor Highlands Metro District No. 11	992,983	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	0
Yes	The Villages at Johnstown Metro District No. 1	189	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	0
Yes	The Villages at Johnstown Metro District No. 2	59	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	0
Yes	The Villages at Johnstown Metro District No. 3	59	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	0
Yes	The Villages at Johnstown Metro District No. 4	59	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	0
Yes	The Villages at Johnstown Metro District No. 5	59	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	0

Rec'd	Taxing Authority Name	Total Assessed Value	Gen Levy	Gen Revenue	Temp Credit Levy	Temp Credit Revenue	Bond Redem Levy	Bond Redem Revenue	Cont Oblig Levy	Cont Oblig Revenue	Abate Refnd Levy	Abate Refnd Revenue	Tax Cred Levy	Tax Cred Revenue	Cap Exp Levy	Cap Exp Revenue	Tot Levy	Tot Revenue
Yes	The Villages at Johnstown Metro District No. 6	59	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	The Villages at Johnstown Metro District No. 7	59	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	The Villages at Johnstown Metro District No. 8	59	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	Rendezvous Metro District No. 1	24,324	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	Rendezvous Metro District No. 2	10,511	10,000	105	-	-	40,000	420	-	-	-	-	-	-	-	-	50,000	526
Yes	Rendezvous Metro District No. 3	23,786	10,000	238	-	-	40,000	951	-	-	-	-	-	-	-	-	50,000	1,189
Yes	Rendezvous Metro District No. 4	6,960	10,000	70	-	-	40,000	278	-	-	-	-	-	-	-	-	50,000	348
Yes	Rendezvous Metro District No. 5	2,900	3,000	9	-	-	15,000	44	-	-	-	-	-	-	-	-	18,000	52
Yes	Plamigan West Metro District No. 1	145	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	Plamigan West Metro District No. 2	280,682	39,000	10,947	-	-	-	-	-	-	-	-	-	-	-	-	39,000	10,947
Yes	Plamigan West Metro District No. 3	625,899	20,000	12,518	-	-	-	-	-	-	-	-	-	-	-	-	20,000	12,518
Yes	Gateway at Prospect Metro District No. 1	5,003	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	Gateway at Prospect Metro District No. 2	4,536	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	Gateway at Prospect Metro District No. 3	183	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	Gateway at Prospect Metro District No. 4	183	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	Gateway at Prospect Metro District No. 5	183	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	Gateway at Prospect Metro District No. 6	183	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	Gateway at Prospect Metro District No. 7	183	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	SW Prospect 125 Metro District No. 1	12,336	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	SW Prospect 125 Metro District No. 2	78	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	SW Prospect 125 Metro District No. 3	78	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0

Rec'd	Taxing Authority Name	Total Assessed Value	Gen Levy	Gen Revenue	Temp Credit Levy	Temp Credit Revenue	Bond Redem Levy	Bond Redem Revenue	Cont Oblig Levy	Cont Oblig Revenue	Abate Refnd Levy	Abate Refnd Revenue	Tax Cred Levy	Tax Cred Revenue	Cap Exp Levy	Cap Exp Revenue	Tot Levy	Tot Revenue
Yes	SW Prospect 125 Metro District No. 4	78	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	SW Prospect 125 Metro District No. 5	78	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	SW Prospect 125 Metro District No. 6	78	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	SW Prospect 125 Metro District No. 7	78	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	Rudolph Farms Metro District No. 1	5,446	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	Rudolph Farms Metro District No. 2	209	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	Rudolph Farms Metro District No. 3	209	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	Rudolph Farms Metro District No. 4	209	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	Rudolph Farms Metro District No. 5	209	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	Rudolph Farms Metro District No. 6	209	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	1-25/Prospect Interchange Metro District	336,529	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	CENTERRA 2 FLATS	318,534	-	-	-	15,441	4,918	-	-	-	-	-	-	-	-	-	15,441	4,918
Yes	BERTHOUD-HERITAGE METRO DISTRICT NO. 10	841	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	BERTHOUD-HERITAGE METRO DISTRICT NO. 11	23	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	Berthoud-Heritage Metro Dist No. 12	23	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	BERTHOUD-HERITAGE METRO DISTRICT NO. 13	23	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	BERTHOUD-HERITAGE METRO DISTRICT NO. 14	23	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	BERTHOUD-HERITAGE METRO DISTRICT NO. 15	23	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	BERTHOUD-HERITAGE METRO DISTRICT NO. 16	23	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	BERTHOUD-HERITAGE METRO DISTRICT NO. 17	23	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Sub-Total				2,699,519		0	13,658,675		4,226,830		0		0		0		0	20,585,024

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	4,744,950,386	0.142	673,783	-	-	-	-	-	-	-	-	-	-	-	-	0.142	673,783
	Sub-Total			673,783		0		0		0		0		0		0		673,783

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	362,617,046	3.504	1,270,610	-0.150	-54,393	3,909	1,417,470	-	-	0.018	6,527	-	-	-	-	7,281	2,640,215
Yes	Thompson Rivers Park And Recreation District	29,629	3.594	106	-	-	-	-	-	-	-	-	-	-	-	-	3,594	106
Yes	Longmont Soil Conservation District	1,397,867	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
	Sub-Total			1,270,717		-54,393		1,417,470		0		6,527		0		0		2,640,321

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	249,403,530	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	Cherry Hills Sanitation District	62,105,221	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	Estes Park Sanitation District	107,031,494	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	South Fort Collins Sanitation District	833,194,932	0.500	416,592	-0.006	-4,999	-	-	-	-	-	-	-	-	-	-	0.494	411,593
Yes	Upper Thompson Sanitation District	195,034,828	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
	Sub-Total			416,592		-4,999		0		0		0		0		0		411,593

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 RE-1-J School District	13,157,618	38.585	507,687	-	-	17,550	230,916	-	-	0.250	3,289	-	-	-	-	56,385	741,892
Yes	Poudre R-1 School District	3,460,856,403	40.097	138,769,959	-	-	12,330	42,672,359	-	-	0.203	702,554	-	-	-	-	52,630	182,144,872
Yes	Thompson R2-J School District	1,966,738,446	37.276	73,312,142	-	-	10,022	19,710,653	-	-	0.130	255,676	-	-	-	-	47,428	93,278,471
Yes	Park (Estes Park) R-3 School District	361,144,688	28.192	10,181,391	-	-	4,370	1,578,202	-	-	0.094	33,948	-	-	-	-	32,656	11,793,541
Yes	Johnstown - Milliken RE-5-J School District	441,653	19.316	8,531	-	-	4,800	2,120	-	-	0.011	5	-	-	-	-	24,127	10,656
	Sub-Total			222,779,710		0		64,194,251		0		995,472		0		0		287,969,432

Urban Renewal Authority Districts

Rec'd	Taxing Authority Name	Total Assessed Value	Gen Levy	Gen Revenue	Temp Credit Levy	Temp Credit Revenue	Bond Redem Levy	Bond Redem Revenue	Cont Oblig Levy	Cont Oblig Revenue	Abate Refnd Levy	Abate Refnd Revenue	Tax Cred Levy	Tax Cred Revenue	Cap Exp Levy	Cap Exp Revenue	Tot Levy	Tot Revenue
Yes	Timnath Urban Renewal Authority	75,485,801	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	Blk 41 - Finleys Add URP	4,669,283	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	North College Avenue Urban Renewal Authority	45,487,882	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	Loveland Urban Renewal Authority	35,404,935	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	US 34/Crossroads Corridor Renewal Plan	131,784,933	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	Midtown URA Prospect South	16,489,868	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	Midtown URA Foothills Mall	36,958,332	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
	Sub-Total			0		0		0		0		0		0		0		0

Water Districts

Rec'd	Taxing Authority Name	Total Assessed Value	Gen Levy	Gen Revenue	Temp Credit Levy	Temp Credit Revenue	Bond Redem Levy	Bond Redem Revenue	Cont Oblig Levy	Cont Oblig Revenue	Abate Refnd Levy	Abate Refnd Revenue	Tax Cred Levy	Tax Cred Revenue	Cap Exp Levy	Cap Exp Revenue	Tot Levy	Tot Revenue
Yes	East Larimer County Water District	476,673,522	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0

Rec'd	Taxing Authority Name	Total Assessed Value	Gen Levy	Gen Revenue	Temp Credit Levy	Temp Credit Revenue	Bond Redem Levy	Bond Redem Revenue	Cont Oblig Levy	Cont Oblig Revenue	Abate Refnd Levy	Abate Refnd Revenue	Tax Cred Levy	Tax Cred Revenue	Cap Exp Levy	Cap Exp Revenue	Tot Levy	Tot Revenue
Yes	Fort Collins - Loveland Water District	859,201,201	1.500	1,288,802	-	-	-	-	-	-	-	-	-	-	-	-	1,500	1,288,802
Yes	Little Thompson Water District	525,838,667	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	North Carter Lake Water District	4,379,607	8.200	35,913	-	-	-	-	-	-	-	-	-	-	-	-	8,200	35,913
Yes	North Weld County Water District	18,669,708	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	Northern Colorado Water Cons. District	5,556,100,666	-	-	-	-	-	-	1,000	5,556,101	-	-	-	-	-	-	1,000	5,556,101
Yes	Pinewood Springs Water District	8,398,895	-	-	-	-	-	-	29,171	245,004	-	-	-	-	-	-	29,171	245,004
Yes	Spring Canyon Water & Sanitation District	16,152,938	3.626	58,571	-	-	-	-	-	-	-	-	-	-	-	-	3,626	58,571
Yes	St. Vrain & Left Hand Water Cons District	5,008,346	0.156	781	-	-	-	-	-	-	-	-	-	-	-	-	0,156	781
Yes	West Fort Collins Water District	48,986,601	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Sub-Total				1,384,066		0		0		5,801,105		0		0		0		7,185,171

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	3,460,856,403	52.630	72,899,755	3,836,714
Timnath Ranch Metropolitan District No. 1	558,128	49.750	539,007	26,816
Timnath Ranch Metropolitan District No. 2	12,273,706	49.750	11,853,225	589,698
Timnath Farms North Metropolitan District No. 1	16,122	35,000	15,570	545
Timnath Farms North Metropolitan District No. 2	244	35,000	236	8
Timnath Farms North Metropolitan District No. 3	244	35,000	236	8
South Timnath Metropolitan District No. 1	145	35,000	140	5
South Timnath Metropolitan District No. 2	21,524,333	35,000	20,699,189	724,472

Name	Total Assessed Value	Total Mill	Timnath Urban Renewal Authority Valuation	Revenue Attributable to TIF
Timnath Ranch Metropolitan District No. 3	43,140	35.000	41,662	1,458
Timnath Ranch Metropolitan District No. 4	3,055,983	35.000	2,951,289	103,295
Larimer County	5,802,338,808	22.403	72,899,755	1,633,173
Poudre Valley Fire Protection District	596,892,958	10.595	72,837,876	771,717
Windsor - Severance Fire Protection District	162,266,745	7.559	61,879	468
Town of Timnath	95,768,978	6.688	72,899,755	487,554
Poudre River Public Library District	3,394,516,024	3.000	72,899,755	218,699
Health District Of Northern Larimer Co.	3,516,716,966	2.167	72,899,755	157,974
Fort Collins - Loveland Water District	859,201,201	1.500	72,822,889	109,234
Northern Colorado Water Cons. District	5,556,100,666	1.000	72,899,755	72,900
South Fort Collins Sanitation District	833,184,932	0.494	71,209,517	35,178
Larimer County Pest Control	4,744,950,386	0.142	70,706,381	10,040
Timnath Urban Renewal Authority	75,485,801	-	72,899,755	0
Boxelder Sanitation District	248,403,530	-	1,489,329	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	1,966,738,446	47.428	4,445,128	210,824
Larimer County	5,802,338,808	22.403	4,445,128	99,584
City of Loveland	1,223,496,449	9.564	4,445,128	42,513
Loveland General Improvement District 1	21,228,525	2.593	4,445,128	11,526

Name	Total Assessed Value	Total Mill	Block 41- Finleys Add Urban Renewal Plan Valuation	Revenue Attributable to TIF
Thompson Valley Health Services District	1,923,531,178	1.763	4,445,128	7,839
Northern Colorado Water Cons. District	5,556,100,666	1.000	4,445,128	4,445
Larimer County Pest Control	4,744,950,386	0.142	4,233,609	601
Blk 41 - Finleys Add URP	4,669,283	-	4,445,128	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	3,460,856,403	52.630	54,167,886	2,850,856
Larimer County	5,802,338,808	22.403	54,167,886	1,213,523
City of Fort Collins	2,602,403,639	9.797	108,335,772	1,061,366
Fort Collins Downtown Dev. Auth	201,191,431	5.000	54,167,886	270,839
Fort Collins G.I.D. No. 1	117,985,626	4.924	57,338,796	282,336
Poudre River Public Library District	3,394,516,024	3.000	54,167,886	162,504
Health District Of Northern Larimer Co.	3,516,716,966	2.167	54,167,886	117,382
Northern Colorado Water Cons. District	5,556,100,666	1.000	54,167,886	54,168
Larimer County Pest Control	4,744,950,386	0.142	44,802,342	6,362
Boxelder Sanitation District	248,403,530	-	2,598,412	0
East Larimer County Water District	476,673,522	-	9,455,254	0
BLOCK 23 METRO DISTRICT NO. 1	870,041	-	244,162	0
BLOCK 23 METRO DISTRICT NO. 2	666,848	-	192,752	0

North College Avenue Urban Renewal Authority - Tax Increment Financing Breakdown

Name	Total Assessed Value	Total Mill	North College Avenue Urban Renewal Authority Valuation	Revenue Attributable to TIF
Poudre R-1 School District	3,460,856,403	52.630	21,781,028	1,146,336
Larimer County	5,802,338,808	22.403	21,781,028	487,960
City of Fort Collins	2,602,403,639	9.797	21,781,028	213,389
Poudre River Public Library District	3,394,516,024	3.000	21,781,028	65,343
Health District Of Northern Larimer Co.	3,516,716,966	2.167	21,781,028	47,199
Northern Colorado Water Cons. District	5,556,100,666	1.000	21,781,028	21,781
Larimer County Pest Control	4,744,950,386	0.142	20,348,847	2,890
North College Avenue Urban Renewal Authority	45,487,882	-	21,781,028	0
Cherry Hills Sanitation District	62,105,221	-	7,625	0
East Larimer County Water District	476,673,522	-	6,112,297	0

Loveland Urban Renewal Authority - Tax Increment Financing Breakdown

Name	Total Assessed Value	Total Mill	Loveland Urban Renewal Authority Valuation	Revenue Attributable to TIF
Foundry Loveland Metropolitan District	462,452	50.000	5,899	295
Thompson R2-J School District	1,966,738,446	47.428	441,508	20,940
Larimer County	5,802,338,808	22.403	441,508	9,891
City of Loveland	1,223,496,449	9.564	441,508	4,223
Loveland General Improvement District 1	21,228,525	2.593	175,116	454
Thompson Valley Health Services District	1,923,531,178	1.763	441,508	779
Northern Colorado Water Cons. District	5,556,100,666	1.000	441,508	442
Larimer County Pest Control	4,744,950,386	0.142	425,228	60

Name	Total Assessed Value	Total Mill	Loveland Urban Renewal Authority Valuation	Revenue Attributable to TIF
Loveland Urban Renewal Authority	35,404,935	-	441,508	0
Loveland Downtown Dev. Auth	41,605,437	-	420,663	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	20,345,301	50.633	6,378	323
Centerra Metropolitan District No. 2	118,626,633	47.600	117,384,688	5,587,511
Thompson R2-J School District	1,966,738,446	47.428	130,479,686	6,188,391
Larimer County	5,802,338,808	22.403	130,479,686	2,923,136
CENTERRA 2 FLATS	318,534	15.441	315,399	4,870
Centerra Metropolitan District No. 5	8,175,390	15.000	8,094,935	121,424
Centerra Metropolitan District No. 2 Res Debt	4,577,039	10.744	4,531,996	48,692
City of Loveland	1,223,496,449	9.564	130,479,686	1,247,908
Centerra Metropolitan District No. 2 Bond	2,090,658	6.235	91,110	568
Centerra Metropolitan District No. 3	53,832	5.000	5,275	26
Thompson Valley Health Services District	1,923,531,178	1.763	130,479,686	230,088
Northern Colorado Water Cons. District	5,556,100,666	1.000	130,479,686	130,480
Larimer County Pest Control	4,744,950,386	0.142	120,676,235	17,136
US 34/Crossroads Corridor Renewal Plan	131,784,933	-	130,479,686	0
Little Thompson Water District	525,838,667	-	103,519,751	0
Centerra Metropolitan District No. 1	3,501	-	414	0

Name	Total Assessed Value	Total Mill	US34 Urban Renewal Authority Valuation	Revenue Attributable to TIF
Centerra Metropolitan District No. 4	118,551,366	-	117,384,688	0

Midtown Urban Renewal Authority South Prospect - Tax Increment Financing Breakdown

Name	Total Assessed Value	Total Mill	Midtown Urban Renewal Authority South Prospect Valuation	Revenue Attributable to TIF
Poudre R-1 School District	3,460,856,403	52.630	6,659,764	350,503
Larimer County	5,802,338,808	22.403	6,659,764	149,199
City of Fort Collins	2,602,403,639	9.797	6,659,764	65,246
Poudre River Public Library District	3,394,516,024	3.000	6,659,764	19,979
Health District Of Northern Larimer Co.	3,516,716,966	2.167	6,659,764	14,432
Northern Colorado Water Cons. District	5,556,100,666	1.000	6,659,764	6,660
Larimer County Pest Control	4,744,950,386	0.142	6,233,807	885
Midtown URA Prospect South	16,489,868	-	6,659,764	0

Midtown URA Foothills Mall - Tax Increment Financing Breakdown

Name	Total Assessed Value	Total Mill	Midtown URA Foothills Mall Valuation	Revenue Attributable to TIF
Foothills Metropolitan District	35,520,136	60.351	20,533,566	1,239,221
Poudre R-1 School District	3,460,856,403	52.630	21,344,053	1,123,338
Larimer County	5,802,338,808	22.403	21,344,053	478,171
City of Fort Collins	2,602,403,639	9.797	21,344,053	209,108
Poudre River Public Library District	3,394,516,024	3.000	21,344,053	64,032
Health District Of Northern Larimer Co.	3,516,716,966	2.167	21,344,053	48,253

Name	Total Assessed Value	Total Mill	Total Mill	Midtown URA Foothills Mall Valuation	Revenue Attributable to TIF
Northern Colorado Water Cons. District	5,556,100,666	1.000	0.142	21,344,053	21,344
Larimer County Pest Control	4,744,950,386	-	0.142	19,151,455	2,720
Midtown URA Foothills Mall	36,958,332	-	-	21,344,053	0

Loveland Downtown Development Authority - Tax Increment Financing Breakdown

Name	Total Assessed Value	Total Mill	Loveland Downtown Development Authority Valuation	Revenue Attributable to TIF
Foundry Loveland Metropolitan District	462,452	50.000	9,938	497
Thompson R2-J School District	1,966,738,446	47.428	821,965	38,984
Larimer County	5,802,338,808	22.403	821,965	18,414
City of Loveland	1,223,496,449	9.564	821,965	7,861
Loveland General Improvement District 1	21,228,525	2.593	294,877	765
Thompson Valley Health Services District	1,923,531,178	1.763	821,965	1,449
Northern Colorado Water Cons. District	5,556,100,666	1.000	821,965	822
Larimer County Pest Control	4,744,950,386	0.142	785,373	112
Loveland Urban Renewal Authority	35,404,935	-	708,628	0
Loveland Downtown Dev. Auth	41,605,437	-	821,965	0

NOTICE AND RESOLUTION TO TRANSFER FUNDS AND AMEND BUDGET**A Resolution to Amend the 2018 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 Thursday, December 20, 2018, at 1:30 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>2018 Adopted</u>	<u>2018 Revised</u>	<u>2018 Change</u>
Assessor	\$4,322,366	\$4,322,366	\$0
Clerk & Recorder	\$9,926,680	\$10,167,276	\$240,596
County Manager	\$49,083,878	\$45,840,767	(\$3,243,111)
CPIRS	\$9,375,931	\$12,868,481	\$3,492,550
Coroner	\$1,396,951	\$1,396,951	\$0
District Attorney	\$9,053,656	\$9,074,464	\$20,808
Finance	\$2,277,677	\$2,340,077	\$62,400
Human Services(a)	\$1,845,905	\$2,008,249	\$162,344
Sheriff	\$54,181,231	\$56,714,971	\$2,533,740
Surveyor	\$20,880	\$20,880	\$0
Treasurer	\$1,559,940	\$1,559,940	\$0
General Fund Memo Total	\$143,045,095	\$146,314,422	\$3,269,327

(a) = Includes Economic Development, which merged with Workforce Center during 2018

Spending Agency

<u>Fund 101: General, Contingency, & Natural Disaster Fund</u>	<u>2018</u>	<u>2018 Rev.</u>	<u>FY2018</u>
	<u>Appropriation</u>	<u>Appropriation</u>	<u>CHANGE</u>
<u>39999 Budgeted Beginning Fund</u>			
Balance	57,001,669	64,862,967	7,861,298
Total Revenue	136,178,305	139,131,865	2,953,560
Total Expense	143,045,095	146,314,422	3,269,327
31600 Reserved for Emergencies	6,400,000	6,400,000	0
31840 Working Capital	12,890,000	12,890,000	0
31850 Future Programs/Services	27,309,564	37,008,949	9,699,385
31900 Undesignated/Unrestricted	3,535,315	1,381,462	-2,153,853

<u>Fund 112: Criminal Justice Services Fund</u>	<u>2018</u>	<u>2018 Rev.</u>	<u>FY2018</u>
	<u>Appropriation</u>	<u>Appropriation</u>	<u>CHANGE</u>
<u>39999 Budgeted Beginning Fund</u>			
Balance	2,899,760	3,666,261	766,501
Total Revenue	18,627,527	19,286,978	659,451
Total Expense	19,561,334	20,185,247	623,913
31840 Working Capital	535,000	535,000	0
31845 Capital Outlay and Projects	50,000	50,000	0
31850 Future Programs/Services	1,380,953	2,182,992	802,039

<u>Fund 118: Building Inspection</u>	2018	2018 Rev.	FY2018
<u>Fund</u>	Appropriation	Appropriation	CHANGE
39999 Budgeted Beginning Fund Balance	3,053,952	3,546,762	492,810
Total Revenue	1,915,000	2,004,000	89,000
Total Expense	1,972,245	2,120,018	147,773
31840 Working Capital	2,002,245	2,007,245	5,000
31845 Capital Outlay and Projects	130,910	130,910	0
31850 Future Programs/Services	863,552	1,292,589	429,037

<u>Fund 122 – Conservation Trust</u>	2018	2018 Rev.	FY2018
<u>Fund</u>	Appropriation	Appropriation	CHANGE
39999 Budgeted Beginning Fund Balance	1,908,284	2,218,289	310,005
Total Revenue	646,800	646,800	0
Total Expense	117,728	1,000,277	882,549
31850 Future Programs/Services	2,437,356	1,864,812	-572,544

<u>Fund 142 – Workforce Center</u>	2018	2018 Rev.	FY2018
<u>Fund</u>	Appropriation	Appropriation	CHANGE
39999 Budgeted Beginning Fund Balance	372,982	433,483	60,501
Total Revenue	6,857,932	8,910,460	2,052,528
Total Expense	7,333,883	8,879,145	1,545,262
31850 Future Programs/Services	-102,969	464,798	567,767

<u>Fund 162 – Ranch Fund</u>	2018	2018 Rev.	FY2018
<u>Fund</u>	Appropriation	Appropriation	CHANGE
39999 Budgeted Beginning Fund Balance	10,975,214	12,145,436	1,170,222
Total Revenue	11,750,093	11,789,884	39,791
Total Expense	12,477,208	13,386,481	909,273
31845 Capital Outlay and Projects	10,271,056	11,464,278	1,193,222
31850 Future Programs/Services	-22,957	-915,439	-892,482

<u>Fund 168 – Developmental Disabilities</u>	2018	2018 Rev.	FY2018
<u>Fund</u>	Appropriation	Appropriation	CHANGE
Total Revenue	4,062,084	4,062,084	0
Total Expense	4,062,084	4,062,084	0

<u>Fund 182 – Health & Environment</u>	2018	2018 Rev.	FY2018
<u>Fund</u>	Appropriation	Appropriation	CHANGE
39999 Budgeted Beginning Fund Balance	1,763,688	1,981,196	217,508
Total Revenue	10,737,422	10,491,134	-246,288
Total Expense	11,531,752	10,543,604	-988,148
31600 Reserved for Emergencies	163,605	163,605	0
31840 Working Capital	794,926	794,926	0
31850 Future Programs/Services	10,827	970,195	959,368

<u>Fund 212 – Open Lands Fund</u>	2018	2018 Rev.	FY2018
<u>Fund</u>	Appropriation	Appropriation	CHANGE
39999 Budgeted Beginning Fund Balance	3,752,891	4,212,513	459,622
Total Revenue	10,662,148	17,813,115	7,150,967
Total Expense	9,724,721	22,155,058	12,430,337
31600 Reserved for Emergencies	338,118	338,118	0
31840 Working Capital	1,238	979	-259
31850 Future Programs/Services	4,350,962	-468,526	-4,819,488

<u>Fund 220 – Sales Tax Fund</u>	2018	2018 Rev.	FY2018
<u>Fund</u>	Appropriation	Appropriation	CHANGE
39999 Budgeted Beginning Fund Balance	7,452,915	5,524,379	-1,928,536
Total Revenue	9,636,501	10,925,866	1,289,365
Total Expense	11,692,626	12,592,542	899,916
31845 Capital Outlay and Projects	0	-2,199,472	-2,199,472
31850 Future Programs/Services	5,396,791	6,057,176	660,385

<u>Fund 226 – Parks Funds</u>	2018	2018 Rev.	FY2018
<u>Fund</u>	Appropriation	Appropriation	CHANGE
39999 Budgeted Beginning Fund Balance	771,130	1,629,601	858,471
Total Revenue	6,000,006	6,195,811	195,805
Total Expense	5,675,293	6,308,190	632,897
31850 Future Programs/Services	1,095,842	1,517,220	421,378

<u>Fund 242 – Pest Control District Fund</u>	2018	2018 Rev.	FY2018
	Appropriation	Appropriation	CHANGE
39999 Budgeted Beginning Fund Balance	753,511	859,555	106,044
Total Revenue	976,781	1,097,671	120,890
Total Expense	904,554	1,050,335	145,781
31600 Reserved for Emergencies	87,501	32,930	-54,571
31840 Working Capital	26,952	105,034	78,082
31850 Future Programs/Services	711,285	768,927	57,642

<u>Fund 246 – Public Trustee Fund</u>	2018	2018 Rev.	FY2018
	Appropriation	Appropriation	CHANGE
39999 Budgeted Beginning Fund Balance	341,928	0	-341,928
Total Revenue	421,000	390,000	-31,000
Total Expense	432,928	390,000	-42,928
31840 Working Capital	330,000	0	-330,000

<u>Fund 252 – Road & Bridge Fund</u>	2018	2018 Rev.	FY2018
	Appropriation	Appropriation	CHANGE
39999 Budgeted Beginning Fund Balance	23,585,324	22,975,196	-610,128
Total Revenue	74,296,581	50,428,513	-23,868,068
Total Expense	82,567,249	49,011,044	-33,556,205
31840 Working Capital	7,268,460	5,547,102	-1,721,358
31845 Capital Outlay and Projects	13,234,962	22,619,138	9,384,176
31850 Future Programs/Services	-5,188,766	-3,773,575	1,415,191

<u>Fund 262 – Human Services Fund</u>	2018	2018 Rev.	FY2018
	Appropriation	Appropriation	CHANGE
39999 Budgeted Beginning Fund Balance	10,545,749	11,813,581	1,267,832
Total Revenue	47,409,729	47,409,729	0
Total Expense	48,746,498	48,746,498	0
31600 Reserved for Emergencies	700,000	700,000	0
31700 Reserved for Loan Advances	295,254	295,254	0
31840 Working Capital	6,322,129	7,589,961	1,267,832
31850 Future Programs	1,891,597	1,891,597	0

<u>Fund 301 – West Vine Stormwater</u>	2018	2018 Rev.	FY2018
<u>Basin Fund</u>	Appropriation	Appropriation	CHANGE
39999 Budgeted Beginning Fund Balance	344,469	348,197	3,728
Total Revenue	92,000	92,000	0
Total Expense	8,000	8,000	0
31850 Future Programs/Services	428,469	432,197	3,728
<u>General & Improvement</u>	2018	2018 Rev.	FY2018
<u>District Funds</u>	Appropriation	Appropriation	CHANGE
39999 Budgeted Beginning Fund Balance	7,264,370	8,249,023	984,653
Total Revenue	2,262,973	2,636,592	373,619
Total Expense	1,694,064	3,864,157	2,170,093
31600 Reserved for Emergencies	20	20	0
31850 Future Programs/Services	7,833,259	7,021,438	-811,821
<u>Fund 384 – Centro Business Park</u>	2018	2018 Rev.	FY2018
<u>PID #38 Roll-up Fund</u>	Appropriation	Appropriation	CHANGE
39999 Budgeted Beginning Fund Balance	201,511	211,143	9,632
Total Revenue	41,027	55,614	14,587
Total Expense	14,643	29,253	14,610
31850 Future Programs/Services	227,895	237,504	9,609
<u>Assessment Debt Service Funds</u>	2018	2018 Rev.	FY2018
	Appropriation	Appropriation	CHANGE
39999 Budgeted Beginning Fund Balance	1,171,709	1,242,346	70,637
Total Revenue	382,751	382,751	0
Total Expense	357,580	435,520	77,940
31850 Future Programs/Services	1,196,880	1,189,577	-7,303
<u>Fund 482 – Revenue Bond Debt</u>	2018	2018 Rev.	FY2018
<u>Fund</u>	Appropriation	Appropriation	CHANGE
39999 Budgeted Beginning Fund Balance	1,788,143	1,787,273	-870
Total Revenue	5,167,775	5,156,723	-11,052
Total Expense	5,630,013	5,626,350	-3,663
31500 Reserved for Debt	1,325,905	1,317,646	-8,259

<u>Fund 510 – Larimer Humane Society</u>	2018	2018 Rev.	FY2018
<u>Fund</u>	Appropriation	Appropriation	CHANGE
39999 Budgeted Beginning Fund Balance	33,900	155,707	121,807
Total Expense	0	155,707	155,707
31850 Future Programs/Services	33,900	0	-33,900
<u>Fund 512 – Capital Expenditures</u>	2018	2018 Rev.	FY2018
<u>Fund</u>	Appropriation	Appropriation	CHANGE
39999 Budgeted Beginning Fund Balance	15,543,684	17,133,730	1,590,046
Total Revenue	20,056,614	20,905,990	849,376
Total Expense	29,530,080	18,802,993	-10,727,087
31845 Capital Outlay and Projects	6,070,218	19,236,727	13,166,509
<u>Fund 522 –Replacement Fund</u>	2018	2018 Rev.	FY2018
<u>Fund</u>	Appropriation	Appropriation	CHANGE
39999 Budgeted Beginning Fund Balance	6,752,083	8,956,063	2,203,980
Total Revenue	1,301,423	1,394,543	93,120
Total Expense	763,655	1,508,388	744,733
31850 Future Programs/Services	7,289,851	8,826,117	1,536,266
31900 Undesignated/Unrestricted	0	16,101	16,101
<u>Improvement District Construction</u>	2018	2018 Rev.	FY2018
<u>Funds</u>	Appropriation	Appropriation	CHANGE
39999 Budgeted Beginning Fund Balance	117,227	837,238	720,011
Total Revenue	110,000	947,050	837,050
Total Expense	90,000	1,455,943	1,365,943
31845 Capital Outlay and Projects	137,227	328,345	191,118
<u>Fund 552 – Solid Waste Fund</u>	2018	2018 Rev.	FY2018
<u>Fund</u>	Appropriation	Appropriation	CHANGE
39999 Budgeted Beginning Fund Balance	35,015,682	37,204,691	2,189,009
Total Revenue	8,197,420	9,294,720	1,097,300
Total Expense	8,103,437	8,103,437	0
31840 Working Capital	1,400,820	1,400,014	-806
31845 Capital Outlay and Projects	9,938,857	8,503,549	-1,435,308
31850 Future Programs/Services	23,769,988	28,492,411	4,722,423

<u>Fund 608 – Information</u>	2018	2018 Rev.	FY2018
<u>Technology Fund</u>	Appropriation	Appropriation	CHANGE
39999 Budgeted Beginning Fund Balance	13,907,154	15,014,060	1,106,906
Total Revenue	16,298,217	16,258,863	-39,354
Total Expense	18,818,499	19,479,602	661,103
31840 Working Capital	155,006	167,398	12,392
31845 Capital Outlay and Projects	2,226,671	2,081,474	-145,197
31850 Future Programs/Services	9,005,195	9,544,449	539,254

<u>Fund 610 – Facilities Mgmt Fund</u>	2018	2018 Rev.	FY2018
	Appropriation	Appropriation	CHANGE
39999 Budgeted Beginning Fund Balance	15,660,327	16,653,394	993,067
Total Revenue	9,313,940	9,308,940	-5,000
Total Expense	20,688,184	21,063,764	375,580
31845 Capital Outlay and Projects	7,225,226	7,225,226	0
31850 Future Programs/Services	-2,939,144	-2,326,657	612,487

<u>Fund 612 – Fleet Services Fund</u>	2018	2018 Rev.	FY2018
	Appropriation	Appropriation	CHANGE
39999 Budgeted Beginning Fund Balance	10,796,042	13,331,976	2,535,934
Total Revenue	9,648,706	9,648,706	0
Total Expense	8,536,466	11,056,466	2,520,000
31840 Working Capital	600,000	330,000	-270,000
31845 Capital Outlay and Projects	11,064,265	11,250,199	185,934
31850 Future Programs/Services	244,017	344,017	100,000

<u>Fund 645 – Self Insured Employee</u>	2018	2018 Rev.	FY2018
<u>Benefits Fund</u>	Appropriation	Appropriation	CHANGE
39999 Budgeted Beginning Fund Balance	6,285,965	6,797,665	511,700
Total Revenue	29,549,453	29,401,453	-148,000
Total Expense	28,969,672	28,916,672	-53,000
31850 Future Programs/Services	6,865,746	7,282,446	416,700

<u>Fund 672 – Self-Insured</u>	2018	2018 Rev.	FY2018
<u>Unemployment Fund</u>	Appropriation	Appropriation	CHANGE
39999 Budgeted Beginning Fund Balance	1,394,255	1,633,793	239,538
Total Revenue	125,000	125,000	0
Total Expense	300,000	300,000	0
31850 Future Programs/Services	1,219,255	1,458,793	239,538

<u>Fund 682 – Self-Insured Risk</u>	2018	2018 Rev.	FY2018
<u>Management Fund</u>	Appropriation	Appropriation	CHANGE
39999 Budgeted Beginning Fund Balance	10,354,986	10,924,740	569,754
Total Revenue	2,619,358	2,619,358	0
Total Expense	2,717,106	3,278,846	561,740
31840 Working Capital	518,324	518,324	0
31850 Future Projects	9,738,914	9,746,928	8,014

<u>Drainage & Street Improvement Fees Funds</u>	2018	2018 Rev.	FY2018
	Appropriation	Appropriation	CHANGE
39999 Budgeted Beginning Fund Balance	530,567	562,985	32,418
Total Revenue	68,978	68,978	0
Total Expense	67,502	233,891	166,389
31840 Working Capital	-1,502	-1,502	0
31850 Future Programs/Services	533,545	398,072	-133,971

<u>Spending Agency</u>	2018	2018 Rev.	FY2018
	<u>Appropriation</u>	<u>Appropriation</u>	<u>CHANGE</u>
Grand Total Appropriations (Memo Only)	\$486,134,100	\$471,063,935	(\$15,070,165)

PASSED AND ADOPTED
 by the Board of County Commissioners of the County of Larimer on the 20th Day of December, 2018

BOARD OF COUNTY COMMISSIONERS
 COUNTY OF LARIMER, COLORADO

By: Steve Johnson
 Chairperson

**COUNTY OF LARIMER
RESOLUTION TO ADOPT THE 2019 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, 2019, AND ENDING ON THE LAST DAY OF DECEMBER, 2019.

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 5 and 8, 2018, 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 \$5,489,298,035 for the taxable year 2018;

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 2019 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 2019 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 2019 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 2018:

<u>Fund</u>	<u>Mill Levy</u>
General Fund (excludes credits/refunds/abatelements)	18.316
Road & Bridge Fund	0.937
Capital Expenditures Fund	0.000
Health & Environment Fund	0.642
Welfare (Human Services) Fund	<u>1.676</u>
General Operating Expenses Mill Levy	21.571

Section 5. That for the purpose of meeting all **debt service expenses** of the County of Larimer during the 2019 budget year, there is 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 2018.

Section 6. That for the purpose of recovering all **refunds/abatelements** applicable to the County of Larimer during the 2019 budget year, there is hereby levied a General Fund mill levy of **0.082 mills** upon each dollar of the total valuation for assessment of all taxable property within the County of Larimer for the taxable year 2018.

Section 7. That for the purpose of purchasing services and support for persons with **developmental disabilities** during the 2019 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 2018.

Section 8. That for the purpose of providing a one-time property tax credit, there is hereby provided a General Fund mill levy credit of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the County of Larimer for the taxable year 2018.

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 2019 for principal and interest:

Involving Real Property

Fairgrounds	\$3,902,028
Jail Expansion Certificates of Participation	<u>\$4,891,304</u>
	\$8,793,332

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

Involving Real Property

Fairgrounds	\$0
Jail Expansion Certificates of Participation	<u>\$97,016,900</u>
	\$97,016,900

ADOPTED THIS 20th day of December, 2018.

BOARD OF COUNTY COMMISSIONERS
OF LARIMER COUNTY, COLORADO

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

ATTEST:

Deborah Lee
Deputy Clerk to the Board



ADOPTED 2019 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	\$0	\$0	\$0	\$0	\$0	\$0
512 Capital Expenditures	\$19,236,727	\$111,005,591	\$32,014,318	\$0	\$98,228,000	\$0
522 Replacement	\$8,842,218	\$1,072,167	\$7,047,726	\$0	\$2,866,659	\$0
532 Impvnm District Construction-Admin	\$350,004	\$109,858	\$107,790	\$0	\$352,072	\$0
536 Imprvm District Const U Bar U LID		\$66,320	\$66,320	\$0	\$0	\$0
537 Imprvm Dist Const Rustic Bridge LID	(\$21,659)	\$11,339	\$676	\$0	(\$10,996)	\$0
Subtotal - Capital Projects	\$28,407,290	\$112,265,275	\$39,236,830	\$0	\$101,435,735	\$0
DEBT SERVICE						
400 LCID-Surplus and Deficiency	\$833,271	\$14,000		\$0	\$847,271	\$0
433 LCID-Berthoud Estates	\$103,167	\$122,911	\$125,648	\$0	\$100,430	\$0
434 LCID-Fish Creek	\$19,016	\$17,055	\$17,201	\$0	\$18,870	\$0
435 LCID-Western Mini Ranches	\$147,597	\$96,154	\$96,617	\$0	\$147,134	\$0
440 LCID Wonderview	\$18,041	\$19,971	\$20,330	\$0	\$17,682	\$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	\$39,352	\$26,864	\$25,162	\$0	\$41,054	\$0
446 LCID-Hidden View Estates	\$15,286	\$14,965	\$15,870	\$0	\$14,381	\$0
448 LCID-Linmar	\$0	\$0	\$0	\$0	\$0	\$0
452 LCID-Miravalle	\$0	\$0	\$0	\$0	\$0	\$0
453 LCID-Riverglen	\$13,847	\$73,365	\$74,194	\$0	\$13,018	\$0
481 Larimer County Building Authority Debt Ser	\$0	\$0	\$0	\$0	\$0	\$0
482 The Ranch Debt Service	\$1,317,646	\$2,584,382	\$3,902,028	\$0	\$0	\$0
483 Open Space Debt Service	\$0	\$0	\$0	\$0	\$0	\$0
484 Larimer Humane Society Debt Service	\$0	\$0	\$0	\$0	\$0	\$0
485 Jail COP Debt Service	\$0	\$4,891,803	\$4,891,803	\$0	\$0	\$0
Subtotal - Debt Service	\$2,507,223	\$7,861,470	\$9,168,853	\$0	\$1,199,840	\$0
ENTERPRISE						
552 Solid Waste	\$38,395,974	\$8,627,460	\$11,122,546	\$1,632,100	\$34,268,788	\$0
Subtotal - Enterprise	\$38,395,974	\$8,627,460	\$11,122,546	\$1,632,100	\$34,268,788	\$0
GENERAL FUND						
101 General	\$52,525,410	\$140,729,487	\$162,503,173	\$7,300,000	\$23,451,724	\$0
102 Contingent	\$0	\$0	\$0	\$0	\$0	\$0
105 Natural Disaster	\$5,155,001	\$3,071,887	\$4,755,783	\$0	\$279,328	\$3,191,777
Subtotal - General Fund	\$57,680,411	\$143,801,374	\$167,258,956	\$7,300,000	\$23,731,052	\$3,191,777
INTERNAL SERVICE						
608 Facilities and Information Technology Divisic	\$11,793,321	\$17,081,370	\$21,357,899	\$0	\$7,516,792	\$0
610 Facilities Management	\$4,898,569	\$10,007,399	\$9,094,879	\$0	\$5,811,089	\$0
612 Fleet Services	\$11,924,216	\$10,133,403	\$14,584,676	\$0	\$7,472,943	\$0
645 Employee Benefits	\$7,282,446	\$30,831,904	\$31,984,104	\$0	\$6,130,246	\$0
672 Unemployment	\$1,458,793	\$142,000	\$275,000	\$0	\$1,325,793	\$0
682 Risk Management	\$10,265,252	\$2,751,067	\$2,751,066	\$0	\$10,265,253	\$0
Subtotal - Internal Service	\$47,622,597	\$70,947,143	\$80,047,624	\$0	\$38,522,116	\$0
SPECIAL REVENUE						
112 Criminal Justice Services	\$2,767,992	\$10,235,728	\$11,283,110	\$0	\$1,720,610	\$0
118 Building Inspection	\$3,430,744	\$2,033,500	\$2,175,581	\$0	\$3,288,663	\$0
122 Conservation Trust	\$1,864,812	\$646,800	\$1,079,367	\$0	\$1,432,245	\$0
142 Workforce Center	\$464,798	\$7,606,726	\$7,816,602	\$0	\$254,922	\$0
162 The Ranch	\$10,548,839	\$14,610,367	\$10,829,442	\$0	\$14,329,764	\$0
168 Developmental Disabilities	\$0	\$4,116,974	\$4,116,974	\$0	\$0	\$0
182 Health and Environment	\$1,928,716	\$10,535,767	\$11,176,951	\$163,605	\$1,123,937	\$0
212 Open Lands-Acquisitions and Impr	(\$4,569,204)	\$1,838,000	\$3,494,960	\$0	(\$6,226,164)	\$0
214 Open Lands-Long-Term Mgmt	\$4,371,798	\$0	\$78,891	\$0	\$4,292,907	\$0
216 Open Lands-Community Park Fees	\$0	\$8,255	\$8,255	\$0	\$0	\$0

Fund Type/Fund Name	Beginning Balance	Revenues	Expenses	Reserved	Designated	Undesignated
217 Open Lands-Regional Park Fees	\$67,977	\$60,442	\$0	\$0	\$128,419	\$0
218 Open Lands-Acquisition & Conserv	\$0	\$2,716,449	\$822,854	\$0	\$1,893,595	\$0
219 Open Lands-LTM & Improvement	\$0	\$6,569,502	\$5,895,873	\$0	\$673,629	\$0
221 Sales Tax-Fairgrounds	\$360,000	\$158,794	\$518,794	\$0	\$0	\$0
222 Sales Tax-Open Space	\$0	\$7,970,077	\$7,970,077	\$0	\$0	\$0
223 Sales Tax-Courthouse Project 97	\$0	\$0	\$0	\$0	\$0	\$0
224 Sales Tax-Jail Expansion 97	\$3,256,063	\$272,141	\$2,203,422	\$0	\$1,324,782	\$0
225 Sales Tax-Larimer Humane Soc	\$241,641	\$20,000	\$61,641	\$0	\$200,000	\$0
226 Parks Operations	\$1,932,782	\$4,086,898	\$4,331,323	\$0	\$1,688,357	\$0
228 Parks Projects and Cost Pools	(\$415,562)	\$3,132,867	\$3,052,248	\$0	(\$334,943)	\$0
242 Pest Control	\$906,891	\$1,094,082	\$1,123,485	\$32,823	\$844,665	\$0
246 Public Trustee	\$0	\$381,000	\$381,000	\$0	\$0	\$0
252 Road and Bridge	\$17,011,396	\$52,115,431	\$53,873,693	\$0	\$15,253,134	\$0
255 Transportation Expansion	\$7,381,269	\$1,063,000	\$988,000	\$0	\$7,456,269	\$0
262 Human Services	\$10,476,812	\$48,910,042	\$49,277,809	\$995,254	\$9,113,791	\$0
265 Behavioral Health	\$0	\$15,680,045	\$4,366,503	\$25,000	\$11,288,542	\$0
301 West Vine Stormwater Basin	\$432,197	\$95,500	\$8,000	\$0	\$519,697	\$0
310 PID52-Soldier Canyon Estates	\$10,480	\$9,340	\$9,626	\$0	\$10,194	\$0
311 PID53-Horseshoe View Est Nth	\$54,445	\$68,894	\$9,514	\$0	\$113,825	\$0
312 PID54-Terry Shores	\$659	\$32,250	\$3,150	\$0	\$29,759	\$0
313 PID56-Boyd's West	\$8,997	\$6,540	\$1,930	\$0	\$13,607	\$0
314 PID45-Willows	\$1,206	\$21,450	\$5,125	\$0	\$17,531	\$0
315 PID55-Storm Mountain	\$44,752	\$199,193	\$182,687	\$0	\$61,258	\$0
316 PID57-Cobblestone Farms	\$19,081	\$12,358	\$9,295	\$0	\$22,144	\$0
317 PID58-Misty Creek	\$12,065	\$12,239	\$6,298	\$0	\$18,006	\$0
318 PID59-Grasslands	\$377	\$84,660	\$84,062	\$0	\$975	\$0
319 PID62-Ridgewood Meadows	\$71,008	\$40,272	\$3,708	\$0	\$107,572	\$0
321 PID60-Smithfield Maintenance	\$124,229	\$67,504	\$21,406	\$0	\$170,327	\$0
322 PID60-Smithfield Debt	\$93,921	\$200,600	\$218,280	\$0	\$76,241	\$0
323 PID60-Smithfield Construction	\$579,695	\$6,000	\$200,000	\$0	\$385,695	\$0
324 PID 61 - Little Thompson	\$173	\$48,915	\$44,281	\$0	\$4,807	\$0
325 PID 63- Autumn Creek	\$0	\$13,910	\$2,460	\$0	\$11,450	\$0
326 PID 64- Soaring Peaks Ranches	\$0	\$26,600	\$3,290	\$0	\$23,310	\$0
327 PID 65- Riviera Estates	\$0	\$21,400	\$2,950	\$0	\$18,450	\$0
328 PID 66- Carter Lake Heights	\$0	\$20,244	\$4,424	\$0	\$15,820	\$0
350 GID1-Imperial Estates	\$0	\$0	\$0	\$0	\$0	\$0
351 GID2-Pinewood Springs	\$28,187	\$108,095	\$91,896	\$0	\$44,386	\$0
352 GID4-Carriage Hills	\$139,899	\$170,082	\$150,606	\$0	\$159,375	\$0
353 GID8-Namaqua Hills	\$572,093	\$48,041	\$23,269	\$0	\$596,865	\$0
354 GID10-Homestead Estates	\$16,392	\$250	\$0	\$0	\$16,642	\$0
355 GID11-Meadowdale	\$750	\$28,081	\$23,899	\$0	\$4,932	\$0
356 GID13A-Red Feather	\$52,580	\$29,700	\$18,669	\$0	\$63,611	\$0
357 GID14-Little Valley Road	\$5,249	\$98,791	\$99,379	\$0	\$4,661	\$0
358 GID12-Club Estates	\$162,919	\$20,123	\$2,331	\$0	\$180,711	\$0
360 GID16-Kitchell Subdivision	\$28,291	\$7,454	\$2,458	\$0	\$33,287	\$0
361 GID17-Country Meadows	\$270,172	\$34,581	\$3,034	\$0	\$301,719	\$0
362 GID18-Venner Ranch	\$65,733	\$24,823	\$30,596	\$0	\$59,960	\$0
363 PID19-Highland Hills	\$444,200	\$87,233	\$20,357	\$0	\$511,076	\$0
364 PID20-Ptarmigan	\$857,801	\$149,893	\$109,533	\$0	\$898,161	\$0
365 PID21-Solar Ridge	\$16,678	\$56,186	\$27,311	\$0	\$45,553	\$0
366 PID22-Saddleback	\$71,589	\$12,794	\$2,811	\$0	\$81,572	\$0
367 PID24-Westridge	\$263,147	\$33,821	\$9,564	\$0	\$287,404	\$0
368 GID1991-1-Arapahoe Pines	\$95,150	\$19,022	\$2,206	\$0	\$111,966	\$0
369 PID28-Trotwood	\$21,360	\$10,950	\$2,200	\$0	\$30,110	\$0
370 PID29-Vine Drive	\$11,663	\$13,060	\$12,190	\$0	\$12,533	\$0
371 PID30-Poudre Overlook	\$200,321	\$31,967	\$14,940	\$0	\$217,348	\$0
372 PID23-Eagle Rock Ranches	\$8,886	\$10,114	\$10,648	\$0	\$8,352	\$0
373 PID25-Estes Park Estates	\$3,506	\$21,505	\$13,440	\$0	\$11,571	\$0
374 PID26-Eagle Ranch Estates	\$58,968	\$95,141	\$31,773	\$0	\$122,336	\$0

Fund Type/Fund Name	Beginning Balance	Revenues	Expenses	Reserved	Designated	Undesignated
375 PID31-Foothills Shadow	\$76,767	\$12,467	\$3,236	\$0	\$85,998	\$0
376 PID27-Crown Point	\$32,304	\$3,924	\$1,244	\$0	\$34,984	\$0
377 PID32-Charles Heights	\$7,602	\$16,419	\$14,661	\$0	\$9,360	\$0
378 PID35-Bruns	\$63,392	\$6,550	\$1,850	\$0	\$68,092	\$0
379 PID36-Bonnell West	\$431,393	\$68,621	\$9,646	\$0	\$490,368	\$0
380 PID33-Prairie Trails	\$155,668	\$41,548	\$18,571	\$0	\$178,645	\$0
381 PID34-Mountain Range Shadows	\$194,392	\$71,222	\$44,319	\$0	\$221,295	\$0
382 PID40-Paragon Estates	\$155,302	\$33,294	\$8,031	\$0	\$180,565	\$0
384 PID38-Centro Bus Park Maint	\$237,504	\$47,520	\$14,814	\$0	\$270,210	\$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	\$64,975	\$10,203	\$3,602	\$0	\$71,576	\$0
388 PID42-Cottonwood Shores	\$259,112	\$33,299	\$7,933	\$0	\$284,478	\$0
389 PID41-The Bluffs	\$169,056	\$23,968	\$4,411	\$0	\$188,613	\$0
390 PID39-Rainbow Lakes Estates	\$275,213	\$39,385	\$8,315	\$0	\$306,283	\$0
391 PID43-Grayhawk Knolls	\$55,738	\$12,532	\$8,264	\$0	\$60,006	\$0
392 PID46-Koral Heights	\$208	\$13,351	\$12,364	\$0	\$1,195	\$0
393 PID47-Park Hill	\$7,384	\$4,876	\$4,561	\$0	\$7,699	\$0
394 PID49-Wagon Wheel	\$8,876	\$4,583	\$1,291	\$0	\$12,168	\$0
395 PID48-Puebla Vista Estates	\$50,198	\$14,576	\$2,876	\$0	\$61,898	\$0
397 PID51-Clydsedale Estates	\$0	\$26,750	\$1,750	\$0	\$25,000	\$0
398 PID44-Horseshoe View Ests Sth	\$597,256	\$128,709	\$8,914	\$0	\$717,051	\$0
882 Drainage-Fox Meadows	\$1,482	\$20	\$0	\$0	\$1,502	\$0
883 Drainage-McClland/Mail Creek	\$0	\$0	\$0	\$0	\$0	\$0
884 Drainage-Evergreen/Greenbriar	\$1,800	\$25	\$0	\$0	\$1,825	\$0
885 Drainage-West Vine	\$30,350	\$1,250	\$0	\$0	\$31,600	\$0
886 Drainage-Canal/Spring Creek	\$4,543	\$68	\$0	\$0	\$4,611	\$0
887 Drainage-Fossil Creek	\$192,352	\$3,700	\$0	\$0	\$196,052	\$0
888 Drainage-Dry Creek	\$4,188	\$80	\$0	\$0	\$4,268	\$0
889 Drainage-Cooper Slough	\$3,723	\$50	\$0	\$0	\$3,773	\$0
890 Drainage-Boxelder Creek	\$25,377	\$32,500	\$42,000	\$0	\$15,877	\$0
892 Drainage-Loveland	\$59,293	\$2,000	\$0	\$0	\$61,293	\$0
893 Drainage-LaPorte	\$9,899	\$1,140	\$0	\$0	\$11,039	\$0
898 Development Review	\$65,065	\$8,000	\$15,000	\$0	\$58,065	\$0
899 Glacier View Meadows	\$0	\$0	\$1,502	\$0	(\$1,502)	\$0
Subtotal - Special Revenue	\$70,117,005	\$198,625,093	\$188,689,606	\$1,216,682	\$78,835,810	\$0
TOTAL - ALL FUNDS	\$244,730,500	\$542,127,815	\$495,524,415	\$10,148,782	\$277,993,341	\$3,191,777

Larimer County GID #1991-1 Arapahoe Pines
RESOLUTION TO ADOPT 2019 BUDGET AND SET LEVIES

A Resolution Adopting A Budget And Setting A Mill Levies For Larimer County GID #1991-1 Arapahoe Pines, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2019, And Ending On The Last Day Of December, 2019.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 5 and 8, 2018, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$560,277 for the district for the taxable year 2018;

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

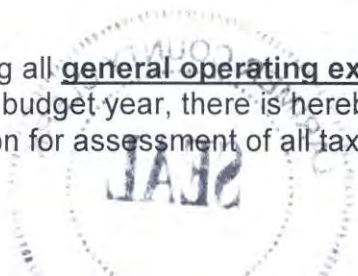
Section 1. That the Beginning balances, Revenues, Expenditures and Designated End balances for each fund are adopted as follows:

<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	95,150	19,022	2,206	111,966

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 2019 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 2018.



Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2019 budget year, there is hereby certified a **percentage tax credit of 26%** upon each dollar of the total property taxes due to the district for the taxable year 2018.

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 2019 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 2018.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County GID #1991-1 Arapahoe Pines during the 2019 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2018.

Section 8. That for the purpose of meeting all **refunds/abatements** applicable to the Larimer County GID #1991-1 Arapahoe Pines District during the 2019 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2018.

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

- a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.
- b. Proprietary funds shall be budgeted on a modified 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 2019:
 - 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, 2018.

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

ATTEST:

Robert Lee Holt
Deputy Clerk to the Board



**Larimer County GID #1 Imperial Estates
RESOLUTION TO ADOPT 2019 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For Larimer County GID #1 Imperial Estates, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2019, And Ending On The Last Day Of December, 2019.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 5 and 8, 2018, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$6,942,202 for the district for the taxable year 2018;

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

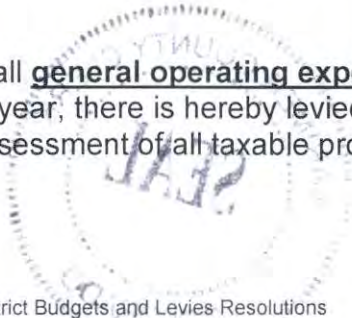
Section 1. That the Beginning balances, Revenues, Expenditures and Designated End balances for each fund are adopted as follows:

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

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

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

Section 4. That for the purpose of meeting all general operating expenses of Larimer County GID #1 Imperial Estates during the 2019 budget year, there is hereby levied a mill levy of 0.000 mills upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2018.



Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2019 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 2018.

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 2019 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 2018.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County GID #1 Imperial Estates during the 2019 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2018.

Section 8. That for the purpose of meeting all **refunds/abateements** applicable to the Larimer County GID #1 Imperial Estates District during the 2019 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2018.

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

- a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.
- b. Proprietary funds shall be budgeted on a modified 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 2019:
 - 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, 2018.

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

ATTEST:

Elizabeth Lee
Deputy Clerk to the Board



Larimer County GID #2 Pinewood Springs
RESOLUTION TO ADOPT 2019 BUDGET AND SET LEVIES

A Resolution Adopting A Budget And Setting A Mill Levies For Larimer County GID #2 Pinewood Springs, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2019, And Ending On The Last Day Of December, 2019.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 5 and 8, 2018, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$9,352,177 for the district for the taxable year 2018;

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

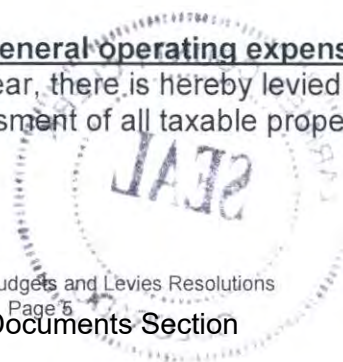
Section 1. That the Beginning balances, Revenues, Expenditures and Designated End balances for each fund are adopted as follows:

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Larimer County GID #2 Pinewood Springs	28,187	108,095	91,896	44,386

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 2019 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 2018.



Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2019 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 2018.

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 2019 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 2018.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County GID #2 Pinewood Springs during the 2019 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2018.

Section 8. That for the purpose of meeting all **refunds/abateements** applicable to the Larimer County GID #2 Pinewood Springs District during the 2019 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2018.

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

- a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.
- b. Proprietary funds shall be budgeted on a modified 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 2019:
 - 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, 2018.

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

ATTEST:

Chloe K. Lutz
Deputy Clerk to the Board



17202018 R008

**Larimer County GID #4 Carriage Hills
RESOLUTION TO ADOPT 2019 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For Larimer County GID #4 Carriage Hills, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2019, And Ending On The Last Day Of December, 2019.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 5 and 8, 2018, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$15,009,855 for the district for the taxable year 2018;

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

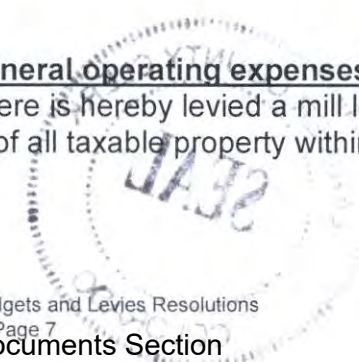
Section 1. That the Beginning balances, Revenues, Expenditures and Designated End balances for each fund are adopted as follows:

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Larimer County GID #4 Carriage Hills	139,899	170,082	150,606	159,375

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 2019 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 2018.



Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2019 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 2018.

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 2019 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 2018.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County GID #4 Carriage Hills during the 2019 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2018.

Section 8. That for the purpose of meeting all **refunds/abateements** applicable to the Larimer County GID #4 Carriage Hills District during the 2019 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2018.

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

- a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.
- b. Proprietary funds shall be budgeted on a modified 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 2019:
 - 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, 2018.

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

ATTEST:

Elizabeth Perrett
Deputy Clerk to the Board



12202018 R009

**Larimer County GID #8 Namaqua Hills
RESOLUTION TO ADOPT 2019 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For Larimer County GID #8 Namaqua Hills, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2019, And Ending On The Last Day Of December, 2019.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 5 and 8, 2018, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$4,464,598 for the district for the taxable year 2018;

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

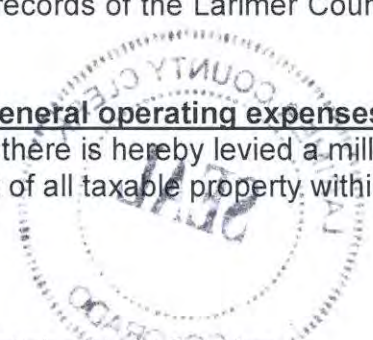
Section 1. That the Beginning balances, Revenues, Expenditures and Designated End balances for each fund are adopted as follows:

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Larimer County GID #8 Namaqua Hills	572,093	48,041	23,269	596,865

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 2019 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 2018.



Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2019 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 2018.

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 2019 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 2018.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County GID #8 Namaqua Hills during the 2019 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2018.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to the Larimer County GID #8 Namaqua Hills District during the 2019 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2018.

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

- a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.
- b. Proprietary funds shall be budgeted on a modified 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 2019:
 - 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, 2018.

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

ATTEST:

Chereth Lee Gith
Deputy Clerk to the Board



Larimer County Gid #10 Homestead Estates
RESOLUTION TO ADOPT 2019 BUDGET AND SET LEVIES

A Resolution Adopting A Budget And Setting A Mill Levies For Larimer County Gid #10 Homestead Estates, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2019, And Ending On The Last Day Of December, 2019.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 5 and 8, 2018, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$1,248,943 for the district for the taxable year 2018;

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

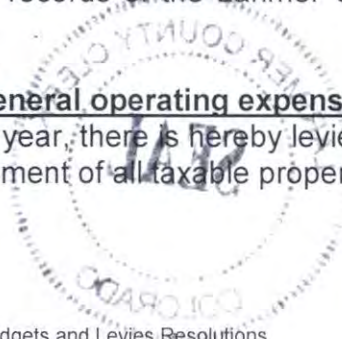
Section 1. That the Beginning balances, Revenues, Expenditures and Designated End balances for each fund are adopted as follows:

FUND	Beginning Balance	Revenues	Expenditures	Designated End Balance
Larimer County Gid #10 Homestead Estates	16,392	250	0	16,642

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 2019 budget year, there is hereby levied a mill levy of 0.000 mills upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2018.



Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2019 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 2018.

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 2019 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 2018.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County Gid #10 Homestead Estates during the 2019 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2018.

Section 8. That for the purpose of meeting all **refunds/abateements** applicable to the Larimer County Gid #10 Homestead Estates District during the 2019 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2018.

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

- a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.
- b. Proprietary funds shall be budgeted on a modified 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 2019:
 - 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, 2018.

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

ATTEST:

Edward Lee
Deputy Clerk to the Board



**Larimer County GID #11 Meadowdale Hills
RESOLUTION TO ADOPT 2019 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For Larimer County GID #11 Meadowdale Hills, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2019, And Ending On The Last Day Of December, 2019.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 5 and 8, 2018, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$4,515,877 for the district for the taxable year 2018;

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

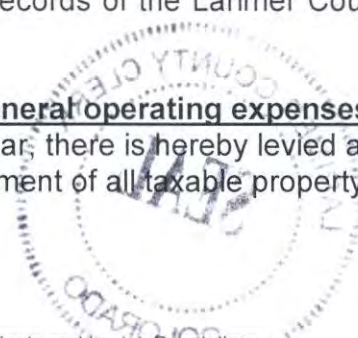
Section 1. That the Beginning balances, Revenues, Expenditures and Designated End balances for each fund are adopted as follows:

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Larimer County GID #11 Meadowdale Hills	750	28,081	23,899	4,932

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the Larimer County 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 2019 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 2018.



Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2019 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 2018.

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 2019 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 2018.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County GID #11 Meadowdale Hills during the 2019 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2018.

Section 8. That for the purpose of meeting all **refunds/abateements** applicable to the Larimer County GID #11 Meadowdale Hills District during the 2019 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2018.

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

- a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.
- b. Proprietary funds shall be budgeted on a modified 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 2019:
 - 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, 2018.

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

ATTEST:

Cheryl Lee Cut
Deputy Clerk to the Board



**Larimer County GID #12 Club Estates
RESOLUTION TO ADOPT 2019 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For Larimer County GID #12 Club Estates, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2019, And Ending On The Last Day Of December, 2019.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 5 and 8, 2018, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$1,325,092 for the district for the taxable year 2018;

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

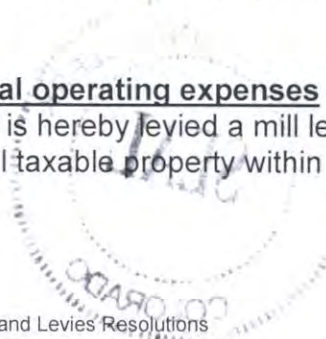
Section 1. That the Beginning balances, Revenues, Expenditures and Designated End balances for each fund are adopted as follows:

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Larimer County GID #12 Club Estates	162,919	20,123	2,331	180,711

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 2019 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 2018.



Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2019 budget year, there is hereby certified a **percentage tax credit of 50%** upon each dollar of the total property taxes due to the district for the taxable year 2018.

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 2019 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 2018.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County GID #12 Club Estates during the 2019 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2018.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to the Larimer County GID #12 Club Estates District during the 2019 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2018.

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

- a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.
- b. Proprietary funds shall be budgeted on a modified 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 2019:
 - 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, 2018.

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

ATTEST:

Cheryl L. Lutz
Deputy Clerk to the Board



**Larimer County GID #13A Red Feather
RESOLUTION TO ADOPT 2019 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For Larimer County GID #13A Red Feather, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2019, And Ending On The Last Day Of December, 2019.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 5 and 8, 2018, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$2,332,455 for the district for the taxable year 2018;

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

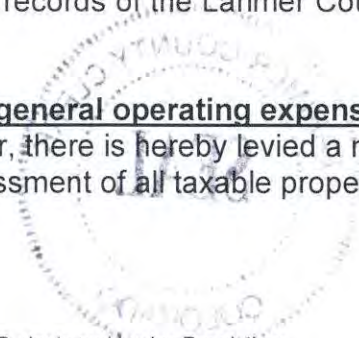
Section 1. That the Beginning balances, Revenues, Expenditures and Designated End balances for each fund are adopted as follows:

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Larimer County GID #13A Red Feather	52,580	29,700	18,669	63,611

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 2019 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 2018.



Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2019 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 2018.

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 2019 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 2018.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County GID #13A Red Feather during the 2019 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2018.

Section 8. That for the purpose of meeting all **refunds/abatements** applicable to the Larimer County GID #13A Red Feather District during the 2019 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2018.

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

- a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.
- b. Proprietary funds shall be budgeted on a modified 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 2019:
 - 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, 2018.

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

ATTEST:

Elbert Lee Pitt
Deputy Clerk to the Board



**Larimer County GID # 14 Little Valley Road
RESOLUTION TO ADOPT 2019 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For Larimer County GID # 14 Little Valley Road, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2019, And Ending On The Last Day Of December, 2019.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 5 and 8, 2018, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$5,979,941 for the district for the taxable year 2018;

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

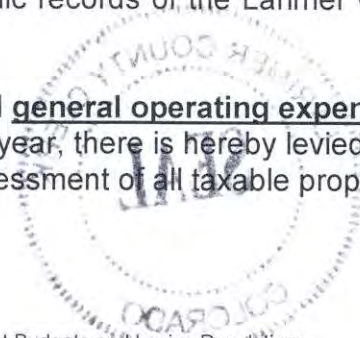
Section 1. That the Beginning balances, Revenues, Expenditures and Designated End balances for each fund are adopted as follows:

<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	5,249	98,791	99,379	4,661

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 2019 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 2018.



Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2019 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 2018.

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 2019 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 2018.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County GID # 14 Little Valley Road during the 2019 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2018.

Section 8. That for the purpose of meeting all **refunds/abateements** applicable to the Larimer County GID # 14 Little Valley Road District during the 2019 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2018.

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

- a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.
- b. Proprietary funds shall be budgeted on a modified 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 2019:
 - 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, 2018.

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

ATTEST:

Elizabeth J. Lutz
Deputy Clerk to the Board



**Larimer County GID #16 Kitchell Subdivision
RESOLUTION TO ADOPT 2019 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For Larimer County GID #16 Kitchell Subdivision, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2019, And Ending On The Last Day Of December, 2019.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 5 and 8, 2018, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$681,911 for the district for the taxable year 2018;

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

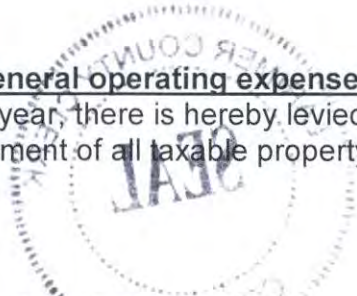
Section 1. That the Beginning balances, Revenues, Expenditures and Designated End balances for each fund are adopted as follows:

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Larimer County GID #16 Kitchell Subdivision	28,291	7,454	2,458	33,287

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 2019 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 2018.



Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2019 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 2018.

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 2019 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 2018.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County GID #16 Kitchell Subdivision during the 2019 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2018.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to the Larimer County GID #16 Kitchell Subdivision District during the 2019 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2018.

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

- a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.
- b. Proprietary funds shall be budgeted on a modified 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 2019:
 - 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, 2018.

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

ATTEST:

Elizabeth Lee
Deputy Clerk to the Board



**Lairmer County GID #17 Country Meadows
RESOLUTION TO ADOPT 2019 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For Lairmer County GID #17 Country Meadows, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2019, And Ending On The Last Day Of December, 2019.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 5 and 8, 2018, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$3,334,953 for the district for the taxable year 2018;

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

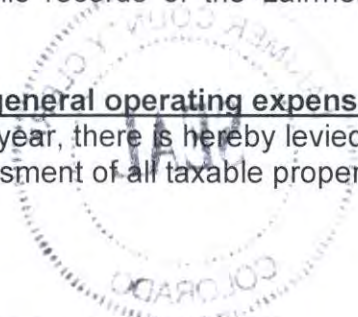
Section 1. That the Beginning balances, Revenues, Expenditures and Designated End balances for each fund are adopted as follows:

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Lairmer County GID #17 Country Meadows	270,172	34,581	3,034	301,719

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 2019 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 2018.



Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2019 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 2018.

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 2019 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 2018.

Section 7. That for the purpose of meeting all **debt service expenses** of Lairmer County GID #17 Country Meadows during the 2019 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2018.

Section 8. That for the purpose of meeting all **refunds/abateements** applicable to the Lairmer County GID #17 Country Meadows District during the 2019 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2018.

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

- a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.
- b. Proprietary funds shall be budgeted on a modified 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 2019:
 - 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, 2018.

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

ATTEST:

Robert Lee
Deputy Clerk to the Board



**Larimer County GID #18 Venner Ranch
RESOLUTION TO ADOPT 2019 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For Larimer County GID #18 Venner Ranch, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2019, And Ending On The Last Day Of December, 2019.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 5 and 8, 2018, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$1,839,729 for the district for the taxable year 2018;

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

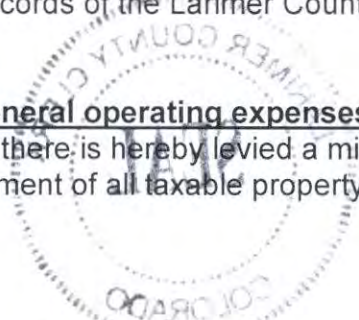
Section 1. That the Beginning balances, Revenues, Expenditures and Designated End balances for each fund are adopted as follows:

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Larimer County GID #18 Venner Ranch	65,733	24,823	30,596	59,960

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 2019 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 2018.



Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2019 budget year, there is hereby certified a **percentage tax credit of 36%** upon each dollar of the total property taxes due to the district for the taxable year 2018.

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 2019 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 2018.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County GID #18 Venner Ranch during the 2019 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2018.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to the Larimer County GID #18 Venner Ranch District during the 2019 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2018.

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

- a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.
- b. Proprietary funds shall be budgeted on a modified 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 2019:
 - 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, 2018.

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

ATTEST:

Elizabeth De Lute
Deputy Clerk to the Board



**Larimer County PID #19 Highland Hills
RESOLUTION TO ADOPT 2019 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For Larimer County PID #19 Highland Hills, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2019, And Ending On The Last Day Of December, 2019.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 5 and 8, 2018, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$6,233,679 for the district for the taxable year 2018;

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

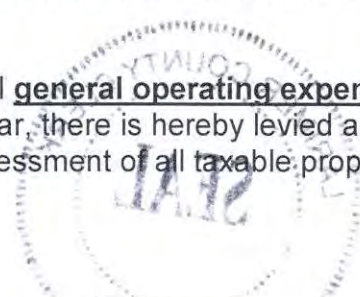
Section 1. That the Beginning balances, Revenues, Expenditures and Designated End balances for each fund are adopted as follows:

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Larimer County PID #19 Highland Hills	444,200	87,233	20,357	511,076

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 2019 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 2018.



Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2019 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 2018.

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 2019 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 2018.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County PID #19 Highland Hills during the 2019 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2018.

Section 8. That for the purpose of meeting all **refunds/abatements** applicable to the Larimer County PID #19 Highland Hills District during the 2019 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2018.

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

- a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.
- b. Proprietary funds shall be budgeted on a modified 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 2019:
 - 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, 2018.

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

ATTEST:

Robert Lee Lutz
Deputy Clerk to the Board



**Larimer County PID #20 Ptarmigan
RESOLUTION TO ADOPT 2019 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For Larimer County PID #20 Ptarmigan, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2019, And Ending On The Last Day Of December, 2019.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 5 and 8, 2018, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$13,958,973 for the district for the taxable year 2018;

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

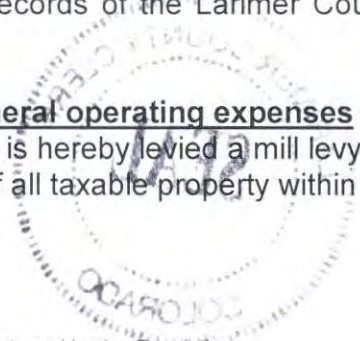
Section 1. That the Beginning balances, Revenues, Expenditures and Designated End balances for each fund are adopted as follows:

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Larimer County PID #20 Ptarmigan	857,801	149,893	109,533	898,161

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 2019 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 2018.



Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2019 budget year, there is hereby certified a **percentage tax credit of 19%** upon each dollar of the total property taxes due to the district for the taxable year 2018.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the Larimer County PID #20 Ptarmigan during the 2019 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 2018.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County PID #20 Ptarmigan during the 2019 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2018.

Section 8. That for the purpose of meeting all **refunds/abatements** applicable to the Larimer County PID #20 Ptarmigan District during the 2019 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2018.

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

- a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.
- b. Proprietary funds shall be budgeted on a modified 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 2019:
 - 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, 2018.

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

ATTEST:

Elizabeth Lee
Deputy Clerk to the Board



**Larimer County PID #21 Solar Ridge
RESOLUTION TO ADOPT 2019 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For Larimer County PID #21 Solar Ridge, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2019, And Ending On The Last Day Of December, 2019.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 5 and 8, 2018, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$2,592,454 for the district for the taxable year 2018;

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

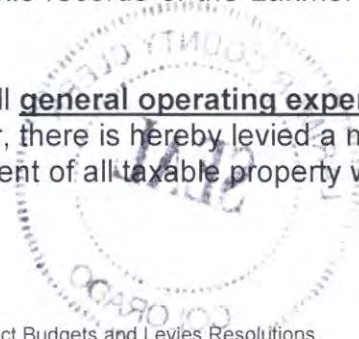
Section 1. That the Beginning balances, Revenues, Expenditures and Designated End balances for each fund are adopted as follows:

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Larimer County PID #21 Solar Ridge	16,678	56,186	27,311	45,553

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 2019 budget year, there is hereby levied a mill levy of 11.765 mills upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2018.



Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2019 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 2018.

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 2019 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 2018.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County PID #21 Solar Ridge during the 2019 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2018.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to the Larimer County PID #21 Solar Ridge District during the 2019 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2018.

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

- a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.
- b. Proprietary funds shall be budgeted on a modified 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 2019:
 - 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, 2018.

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

ATTEST:

Elizabeth Lee
Deputy Clerk to the Board



**Larimer County PID #22 Saddleback
RESOLUTION TO ADOPT 2019 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For Larimer County PID #22 Saddleback, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2019, And Ending On The Last Day Of December, 2019.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 5 and 8, 2018, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$934,080 for the district for the taxable year 2018;

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

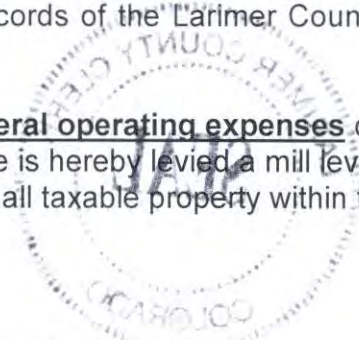
Section 1. That the Beginning balances, Revenues, Expenditures and Designated End balances for each fund are adopted as follows:

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Larimer County PID #22 Saddleback	71,589	12,794	2,811	81,572

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 2019 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 2018.



Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2019 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 2018.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the Larimer County PID #22 Saddleback during the 2019 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 2018.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County PID #22 Saddleback during the 2019 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2018.

Section 8. That for the purpose of meeting all **refunds/abateements** applicable to the Larimer County PID #22 Saddleback District during the 2019 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2018.

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

- a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.
- b. Proprietary funds shall be budgeted on a modified 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 2019:
 - 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, 2018.

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

ATTEST:

Charlotte Lee Carter
Deputy Clerk to the Board



Larimer County PID #23 Eagle Rock Ranches
RESOLUTION TO ADOPT 2019 BUDGET AND SET LEVIES

A Resolution Adopting A Budget And Setting A Mill Levies For Larimer County PID #23 Eagle Rock Ranches, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2019, And Ending On The Last Day Of December, 2019.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 5 and 8, 2018, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$772,186 for the district for the taxable year 2018;

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

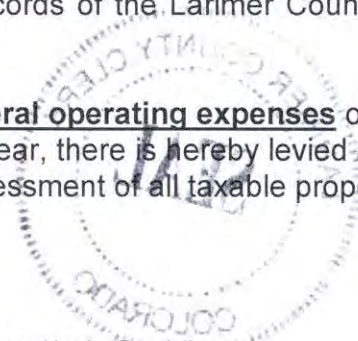
Section 1. That the Beginning balances, Revenues, Expenditures and Designated End balances for each fund are adopted as follows:

<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	8,886	10,114	10,648	8,352

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 2019 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 2018.



Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2019 budget year, there is hereby certified a **percentage tax credit of 20%** upon each dollar of the total property taxes due to the district for the taxable year 2018.

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 2019 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 2018.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County PID #23 Eagle Rock Ranches during the 2019 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2018.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to the Larimer County PID #23 Eagle Rock Ranches District during the 2019 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2018.

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

- a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.
- b. Proprietary funds shall be budgeted on a modified 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 2019:
 - 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, 2018.

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

ATTEST:

Christine Lee
Deputy Clerk to the Board



**Larimer County PID #24 Westridge
RESOLUTION TO ADOPT 2019 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For Larimer County PID #24 Westridge, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2019, And Ending On The Last Day Of December, 2019.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 5 and 8, 2018, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$2,998,228 for the district for the taxable year 2018;

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

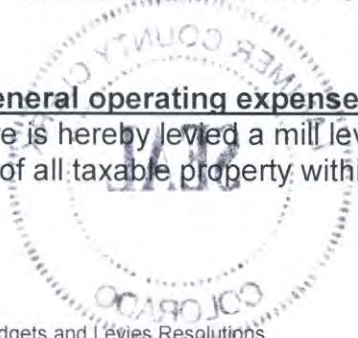
Section 1. That the Beginning balances, Revenues, Expenditures and Designated End balances for each fund are adopted as follows:

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Larimer County PID #24 Westridge	263,147	33,821	9,564	287,404

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 2019 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 2018.



Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2019 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 2018.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the Larimer County PID #24 Westridge during the 2019 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 2018.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County PID #24 Westridge during the 2019 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2018.

Section 8. That for the purpose of meeting all **refunds/abateements** applicable to the Larimer County PID #24 Westridge District during the 2019 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2018.

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

- a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.
- b. Proprietary funds shall be budgeted on a modified 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 2019:
 - 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, 2018.

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

ATTEST:

Robert Lee Galt
Deputy Clerk to the Board



**Larimer County PID # 25 Estes Park Estates
RESOLUTION TO ADOPT 2019 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For Larimer County PID # 25 Estes Park Estates, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2019, And Ending On The Last Day Of December, 2019.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 5 and 8, 2018, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$1,359,678 for the district for the taxable year 2018;

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

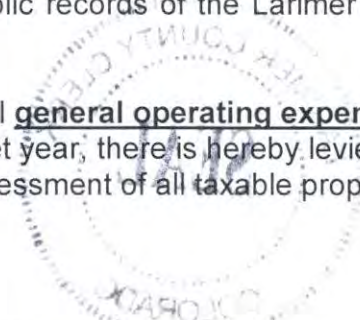
Section 1. That the Beginning balances, Revenues, Expenditures and Designated End balances for each fund are adopted as follows:

<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	3,506	21,305	13,240	11,571

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 2019 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 2018.



Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2019 budget year, there is hereby certified a **percentage tax credit of 25%** upon each dollar of the total property taxes due to the district for the taxable year 2018.

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 2019 budget year, there is hereby levied a **temporary mill levy reduction** (CRS 39-5-121 (SB 93-255)) of **-4.928 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2018.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County PID # 25 Estes Park Estates during the 2019 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2018.

Section 8. That for the purpose of meeting all **refunds/abatements** applicable to the Larimer County PID # 25 Estes Park Estates District during the 2019 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2018.

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

- a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.
- b. Proprietary funds shall be budgeted on a modified 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 2019:
 - 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, 2018.

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

ATTEST:

Elizabeth Lee Smith
Deputy Clerk to the Board



**Larimer County PID # 26 Eagle Ranch Estates
RESOLUTION TO ADOPT 2019 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For Larimer County PID # 26 Eagle Ranch Estates, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2019, And Ending On The Last Day Of December, 2019.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 5 and 8, 2018, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$8,724,302 for the district for the taxable year 2018;

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

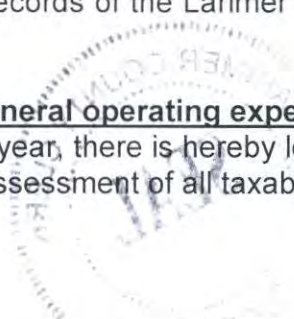
Section 1. That the Beginning balances, Revenues, Expenditures and Designated End balances for each fund are adopted as follows:

<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	58,968	95,141	31,773	122,336

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 2019 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 2018.



Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2019 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 2018.

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 2019 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 2018.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County PID # 26 Eagle Ranch Estates during the 2019 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2018.

Section 8. That for the purpose of meeting all **refunds/abateements** applicable to the Larimer County PID # 26 Eagle Ranch Estates District during the 2019 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2018.

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

- a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.
- b. Proprietary funds shall be budgeted on a modified 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 2019:
 - 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, 2018.

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

ATTEST:

Christine Lee
Deputy Clerk to the Board



**Larimer County PID #27 Crown Point
RESOLUTION TO ADOPT 2019 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For Larimer County PID #27 Crown Point, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2019, And Ending On The Last Day Of December, 2019.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 5 and 8, 2018, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

WHEREAS, whatever increases may have been made in the expenditures, increases were added to the revenues so 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 2018;

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

Section 1. That the Beginning balances, Revenues, Expenditures and Designated End balances for 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	32,304	3,924	1,244	34,984

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 2019 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 2018.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2019 budget year, there is hereby certified a **percentage tax credit of 91%** upon each dollar of the total property taxes due to the district for the taxable year 2018.

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 2019 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 2018.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County PID #27 Crown Point during the 2019 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2018.

Section 8. That for the purpose of meeting all **refunds/abateements** applicable to the Larimer County PID #27 Crown Point District during the 2019 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2018.

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

- a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.
- b. Proprietary funds shall be budgeted on a modified 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 2019:
 - 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, 2018.

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

ATTEST:

Cheryl Lee
Deputy Clerk to the Board



**Larimer County PID #28 Trotwood
RESOLUTION TO ADOPT 2019 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For Larimer County PID #28 Trotwood, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2019, And Ending On The Last Day Of December, 2019.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 5 and 8, 2018, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$970,741 for the district for the taxable year 2018;

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

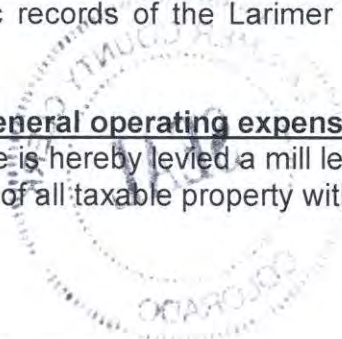
Section 1. That the Beginning balances, Revenues, Expenditures and Designated End balances for each fund are adopted as follows:

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Larimer County PID #28 Trotwood	21,360	10,950	2,200	30,110

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 2019 budget year, there is hereby levied a mill levy of 22.603 mills upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2018.



Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2019 budget year, there is hereby certified a **percentage tax credit of 54%** upon each dollar of the total property taxes due to the district for the taxable year 2018.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the Larimer County PID #28 Trotwood during the 2019 budget year, there is hereby levied a **temporary mill levy reduction** (CRS 39-5-121 (SB 93-255)) **of -12.302 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2018.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County PID #28 Trotwood during the 2019 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2018.

Section 8. That for the purpose of meeting all **refunds/abatements** applicable to the Larimer County PID #28 Trotwood District during the 2019 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2018.

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

- a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.
- b. Proprietary funds shall be budgeted on a modified 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 2019:
 - 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, 2018.

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

ATTEST:

Christine Lee Hill
Deputy Clerk to the Board



Larimer County PID #29 Vine Drive
RESOLUTION TO ADOPT 2019 BUDGET AND SET LEVIES

A Resolution Adopting A Budget And Setting A Mill Levies For Larimer County PID #29 Vine Drive, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2019, And Ending On The Last Day Of December, 2019.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 5 and 8, 2018, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$789,917 for the district for the taxable year 2018;

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

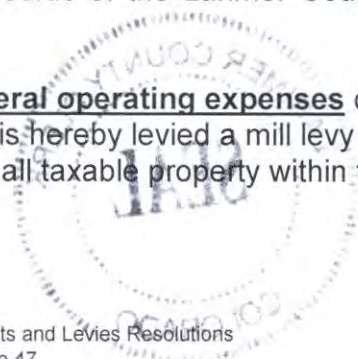
Section 1. That the Beginning balances, Revenues, Expenditures and Designated End balances for each fund are adopted as follows:

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Larimer County PID #29 Vine Drive	11,663	13,060	12,190	12,533

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 #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 2019 budget year, there is hereby levied a mill levy of 15.191 mills upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2018.



Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2019 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 2018.

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 2019 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 2018.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County PID #29 Vine Drive during the 2019 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2018.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to the Larimer County PID #29 Vine Drive District during the 2019 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2018.

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

- a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.
- b. Proprietary funds shall be budgeted on a modified 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 2019:
 - 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, 2018.

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

ATTEST:

Christine Lee
Deputy Clerk to the Board



**Larimer County PID #30 Poudre Overlook
RESOLUTION TO ADOPT 2019 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For Larimer County PID #30 Poudre Overlook, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2019, And Ending On The Last Day Of December, 2019.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 5 and 8, 2018, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$3,210,940 for the district for the taxable year 2018;

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

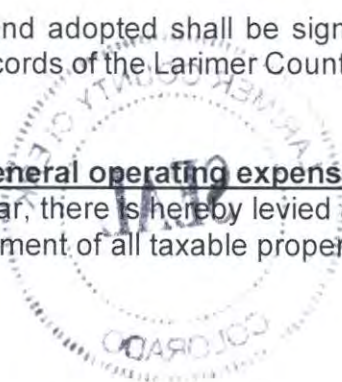
Section 1. That the Beginning balances, Revenues, Expenditures and Designated End balances for each fund are adopted as follows:

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Larimer County PID #30 Poudre Overlook	200,321	31,967	14,940	217,348

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 2019 budget year, there is hereby levied a mill levy of 12.457 mills upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2018.



Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2019 budget year, there is hereby certified a **percentage tax credit of 32%** upon each dollar of the total property taxes due to the district for the taxable year 2018.

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 2019 budget year, there is hereby levied a **temporary mill levy reduction** (CRS 39-5-121 (SB 93-255)) of **-4.048 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2018.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County PID #30 Poudre Overlook during the 2019 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2018.

Section 8. That for the purpose of meeting all **refunds/abateements** applicable to the Larimer County PID #30 Poudre Overlook District during the 2019 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2018.

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

- a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.
- b. Proprietary funds shall be budgeted on a modified 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 2019:
 - 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, 2018.

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

ATTEST:
Richard Hebert
Deputy Clerk to the Board



**Larimer County PID #31 Foothills Shadow
RESOLUTION TO ADOPT 2019 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For Larimer County PID #31 Foothills Shadow, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2019, And Ending On The Last Day Of December, 2019.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 5 and 8, 2018, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$652,923 for the district for the taxable year 2018;

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

Section 1. That the Beginning balances, Revenues, Expenditures and Designated End balances for 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	76,767	12,467	3,236	85,998

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 2019 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 2018.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2019 budget year, there is hereby certified a **percentage tax credit of 86%** upon each dollar of the total property taxes due to the district for the taxable year 2018.

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 2019 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 2018.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County PID #31 Foothills Shadow during the 2019 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2018.

Section 8. That for the purpose of meeting all **refunds/abateements** applicable to the Larimer County PID #31 Foothills Shadow District during the 2019 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2018.

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

- a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.
- b. Proprietary funds shall be budgeted on a modified 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 2019:
 - 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, 2018.

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

ATTEST:

Elizabeth Lee
Deputy Clerk to the Board



Larimer County PID #32 Charles Heights
RESOLUTION TO ADOPT 2019 BUDGET AND SET LEVIES

A Resolution Adopting A Budget And Setting A Mill Levies For Larimer County PID #32 Charles Heights, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2019, And Ending On The Last Day Of December, 2019.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 5 and 8, 2018, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$1,693,981 for the district for the taxable year 2018;

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

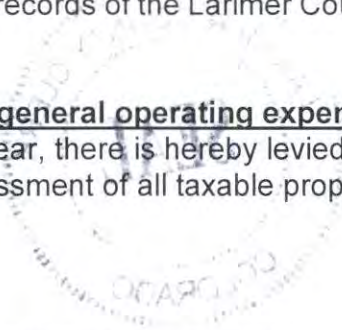
Section 1. That the Beginning balances, Revenues, Expenditures and Designated End balances for each fund are adopted as follows:

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Larimer County PID #32 Charles Heights	7,062	16,419	14,661	8,820

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 2019 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 2018.



Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2019 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 2018.

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 2019 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 2018.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County PID #32 Charles Heights during the 2019 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2018.

Section 8. That for the purpose of meeting all **refunds/abateements** applicable to the Larimer County PID #32 Charles Heights District during the 2019 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2018.

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

- a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.
- b. Proprietary funds shall be budgeted on a modified 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 2019:
 - 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, 2018.

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

ATTEST:

Elizabeth Lee
Deputy Clerk to the Board



**Larimer County PID #33 Prairie Trails
RESOLUTION TO ADOPT 2019 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For Larimer County PID #33 Prairie Trails, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2019, And Ending On The Last Day Of December, 2019.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 5 and 8, 2018, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$2,393,253 for the district for the taxable year 2018;

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

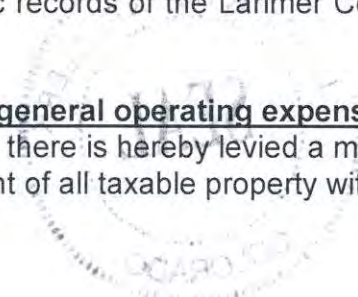
Section 1. That the Beginning balances, Revenues, Expenditures and Designated End balances for each fund are adopted as follows:

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Larimer County PID #33 Prairie Trails	155,668	41,548	18,571	178,645

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 2019 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 2018.



Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2019 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 2018.

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 2019 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 2018.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County PID #33 Prairie Trails during the 2019 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2018.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to the Larimer County PID #33 Prairie Trails District during the 2019 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2018.

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

- a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.
- b. Proprietary funds shall be budgeted on a modified 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 2019:
 - 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, 2018.

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

ATTEST:
Cheryl Lee
Deputy Clerk to the Board



**Larimer County PID #34 Mountain Range Shadows
RESOLUTION TO ADOPT 2019 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For Larimer County PID #34 Mountain Range Shadows, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2019, And Ending On The Last Day Of December, 2019.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 5 and 8, 2018, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$3,427,917 for the district for the taxable year 2018;

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

Section 1. That the Beginning balances, Revenues, Expenditures and Designated End balances for 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	194,392	71,222	44,319	221,295

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 2019 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 2018.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2019 budget year, there is hereby certified a **percentage tax credit of 14%** upon each dollar of the total property taxes due to the district for the taxable year 2018.

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 2019 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 2018.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County PID #34 Mountain Range Shadows during the 2019 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2018.

Section 8. That for the purpose of meeting all **refunds/abateements** applicable to the Larimer County PID #34 Mountain Range Shadows District during the 2019 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2018.

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

- a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.
- b. Proprietary funds shall be budgeted on a modified 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 2019:
 - 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, 2018.

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

ATTEST:

Christine Le...
Deputy Clerk to the Board



Larimer County PID #35 Bruns
RESOLUTION TO ADOPT 2019 BUDGET AND SET LEVIES

A Resolution Adopting A Budget And Setting A Mill Levies For Larimer County PID #35 Bruns, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2019, And Ending On The Last Day Of December, 2019.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 5 and 8, 2018, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$972,080 for the district for the taxable year 2018;

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

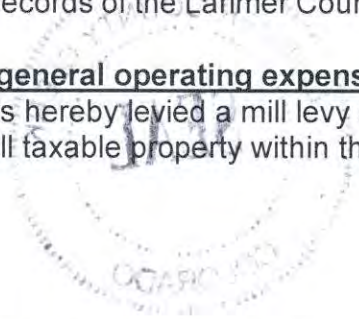
Section 1. That the Beginning balances, Revenues, Expenditures and Designated End balances for each fund are adopted as follows:

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Larimer County PID #35 Bruns	63,392	6,550	1,850	68,092

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 2019 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 2018.



Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2019 budget year, there is hereby certified a **percentage tax credit of 95%** upon each dollar of the total property taxes due to the district for the taxable year 2018.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the Larimer County PID #35 Bruns during the 2019 budget year, there is hereby levied a **temporary mill levy reduction** (CRS 39-5-121 (SB 93-255)) **of -99.078 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2018.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County PID #35 Bruns during the 2019 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2018.

Section 8. That for the purpose of meeting all **refunds/abateements** applicable to the Larimer County PID #35 Bruns District during the 2019 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2018.

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

- a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.
- b. Proprietary funds shall be budgeted on a modified 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 2019:
 - 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, 2018.

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

ATTEST:
Robert Lee
Deputy Clerk to the Board



**Larimer County PID #36 Bonnell West
RESOLUTION TO ADOPT 2019 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For Larimer County PID #36 Bonnell West, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2019, And Ending On The Last Day Of December, 2019.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 5 and 8, 2018, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$5,053,959 for the district for the taxable year 2018;

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

Section 1. That the Beginning balances, Revenues, Expenditures and Designated End balances for 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	431,393	68,621	9,646	490,368

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 2019 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 2018.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2019 budget year, there is hereby certified a **percentage tax credit of -15%** upon each dollar of the total property taxes due to the district for the taxable year 2018.

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 2019 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 2018.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County PID #36 Bonnell West during the 2019 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2018.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to the Larimer County PID #36 Bonnell West District during the 2019 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2018.

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

- a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.
- b. Proprietary funds shall be budgeted on a modified 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 2019: | |
| 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, 2018.

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

ATTEST:

Cheryl DeWitt
Deputy Clerk to the Board



**Larimer County PID #37 Terry Cove
RESOLUTION TO ADOPT 2019 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For Larimer County PID #37 Terry Cove, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2019, And Ending On The Last Day Of December, 2019.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 5 and 8, 2018, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$958,941 for the district for the taxable year 2018;

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

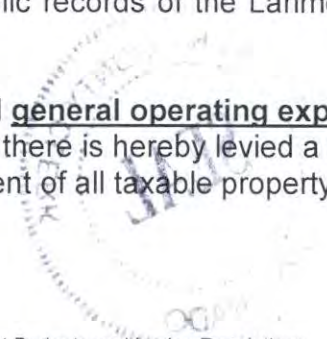
Section 1. That the Beginning balances, Revenues, Expenditures and Designated End balances for each fund are adopted as follows:

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Larimer County PID #37 Terry Cove	64,975	10,203	3,602	71,576

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 2019 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 2018.



Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2019 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 2018.

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 2019 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 2018.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County PID #37 Terry Cove during the 2019 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2018.

Section 8. That for the purpose of meeting all **refunds/abateements** applicable to the Larimer County PID #37 Terry Cove District during the 2019 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2018.

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

- a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.
- b. Proprietary funds shall be budgeted on a modified 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 2019:
 - 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, 2018.

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

ATTEST:
Charles Lee
Deputy Clerk to the Board



**Larimer County PID #38 Centro Business Park (Maintenance)
RESOLUTION TO ADOPT 2019 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For Larimer County PID #38 Centro Business Park, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2019, And Ending On The Last Day Of December, 2019.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 5 and 8, 2018, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$13,134,868 for the district for the taxable year 2018;

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

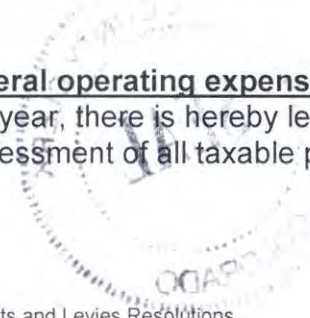
Section 1. That the Beginning balances, Revenues, Expenditures and Designated End balances for each fund are adopted as follows:

<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	237,504	47,520	14,814	270,210

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 2019 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 2018.



Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2019 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 2018.

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 2019 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 2018.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County PID #38 Centro Business Park during the 2019 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2018.

Section 8. That for the purpose of meeting all **refunds/abateements** applicable to the Larimer County PID #38 Centro Business Park District during the 2019 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2018.

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

- a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.
- b. Proprietary funds shall be budgeted on a modified 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 2019:
 - 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, 2018.

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

ATTEST:

Cheryl L. ...
Deputy Clerk to the Board



**Larimer County PID #38 Centro Business Park (Debt)
RESOLUTION TO ADOPT 2019 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For Larimer County PID #38 Centro Business Park (Debt), Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2019, And Ending On The Last Day Of December, 2019.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 5 and 8, 2018, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$13,134,868 for the district for the taxable year 2018;

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

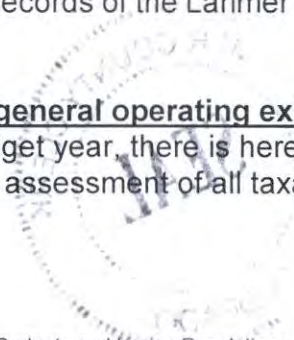
Section 1. That the Beginning balances, Revenues, Expenditures and Designated End balances for each fund are adopted as follows:

<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 2019 budget year, there is hereby levied a mill levy of 0.000 mills upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2018.



Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2019 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 2018.

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 2019 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 2018.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County PID #38 Centro Business Park during the 2019 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2018.

Section 8. That for the purpose of meeting all **refunds/abateements** applicable to the Larimer County PID #38 Centro Business Park District during the 2019 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2018.

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

- a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.
- b. Proprietary funds shall be budgeted on a modified 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 2019:
 - 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, 2018.

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

ATTEST:
Robert Lee
Deputy Clerk to the Board



**Larimer County PID #38 Centro Business Park (Construction)
RESOLUTION TO ADOPT 2019 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A 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, 2019, And Ending On The Last Day Of December, 2019.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 5 and 8, 2018, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$13,184,868 for the district for the taxable year 2018;

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

Section 1. That the Beginning balances, Revenues, Expenditures and Designated End balances for 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 2019 budget year, there is hereby levied a mill

levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2018.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2019 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 2018.

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 2019 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 2018.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County PID #38 Centro Business Park(construction) during the 2019 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2018.

Section 8. That for the purpose of meeting all **refunds/abatements** applicable to the Larimer County PID #38 Centro Business Park(construction) District during the 2019 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2018.

Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:
a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.
b. Proprietary funds shall be budgeted on a modified 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 2019:
 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, 2018.

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

ATTEST:

[Signature]
Deputy Clerk to the Board



**Larimer County PID #40 Paragon Estates
RESOLUTION TO ADOPT 2019 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For Larimer County PID #40 Paragon Estates, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2019, And Ending On The Last Day Of December, 2019.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 5 and 8, 2018, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

WHEREAS, whatever increases may have been made in the expenditures, increases were added to the revenues so 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 2018;

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

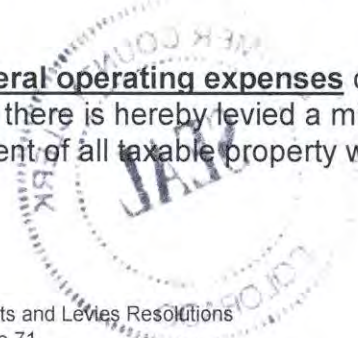
Section 1. That the Beginning balances, Revenues, Expenditures and Designated End balances for each fund are adopted as follows:

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Larimer County PID #40 Paragon Estates	155,302	33,294	8,031	180,565

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 2019 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 2018.



Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2019 budget year, there is hereby certified a **percentage tax credit of 29%** upon each dollar of the total property taxes due to the district for the taxable year 2018.

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 2019 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 2018.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County PID #40 Paragon Estates during the 2019 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2018.

Section 8. That for the purpose of meeting all **refunds/abateements** applicable to the Larimer County PID #40 Paragon Estates District during the 2019 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2018.

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

- a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.
- b. Proprietary funds shall be budgeted on a modified 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 2019:
 - 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, 2018.

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

ATTEST:

Elizabeth Lee
Deputy Clerk to the Board



**Larimer County PID #41 The Bluffs
RESOLUTION TO ADOPT 2019 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For Larimer County PID #41 The Bluffs, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2019, And Ending On The Last Day Of December, 2019.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 5 and 8, 2018, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

WHEREAS, whatever increases may have been made in the expenditures, increases were added to the revenues so 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 2018;

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

Section 1. That the Beginning balances, Revenues, Expenditures and Designated End balances for 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	169,056	23,968	4,411	188,613

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 2019 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 2018.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2019 budget year, there is hereby certified a **percentage tax credit of 39%** upon each dollar of the total property taxes due to the district for the taxable year 2018.

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 2019 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 2018.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County PID #41 The Bluffs during the 2019 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2018.

Section 8. That for the purpose of meeting all **refunds/abateements** applicable to the Larimer County PID #41 The Bluffs District during the 2019 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2018.

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

- a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.
- b. Proprietary funds shall be budgeted on a modified 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 2019:
 - 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, 2018.

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

ATTEST:

Chantal Lee
Deputy Clerk to the Board



**Larimer County PID #42 Cottonwood Shores
RESOLUTION TO ADOPT 2019 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For Larimer County PID #42 Cottonwood Shores, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2019, And Ending On The Last Day Of December, 2019.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 5 and 8, 2018, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$1,887,807 for the district for the taxable year 2018;

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

Section 1. That the Beginning balances, Revenues, Expenditures and Designated End balances for 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	259,112	33,299	7,933	284,478

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 2019 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 2018.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2019 budget year, there is hereby certified a **percentage tax credit of 28%** upon each dollar of the total property taxes due to the district for the taxable year 2018.

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 2019 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 2018.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County PID #42 Cottonwood Shores during the 2019 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2018.

Section 8. That for the purpose of meeting all **refunds/abateements** applicable to the Larimer County PID #42 Cottonwood Shores District during the 2019 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2018.

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

- a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.
- b. Proprietary funds shall be budgeted on a modified 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 2019:
 - 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, 2018.

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

ATTEST:

Elwood Lee
Deputy Clerk to the Board



**Larimer County PID #39 Rainbow Lakes Estates
RESOLUTION TO ADOPT 2019 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For Larimer County PID #39 Rainbow Lakes, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2019, And Ending On The Last Day Of December, 2019.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 5 and 8, 2018, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$3,310,974 for the district for the taxable year 2018;

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

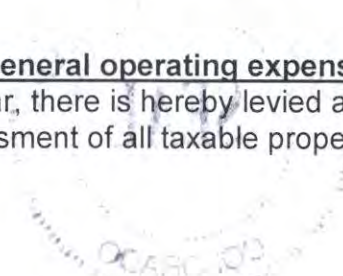
Section 1. That the Beginning balances, Revenues, Expenditures and Designated End balances for each fund are adopted as follows:

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Larimer County PID #39 Rainbow Lakes	275,213	39,385	8,315	306,283

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 2019 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 2018.



Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2019 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 2018.

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 2019 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 2018.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County PID #39 Rainbow Lakes during the 2019 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2018.

Section 8. That for the purpose of meeting all **refunds/abateements** applicable to the Larimer County PID #39 Rainbow Lakes District during the 2019 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2018.

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

- a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.
- b. Proprietary funds shall be budgeted on a modified 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 2019:
 - 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, 2018.

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

ATTEST:

Elizabeth Lee
Deputy Clerk to the Board



**Larimer County PID #43 Grayhawk Knolls
RESOLUTION TO ADOPT 2019 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For Larimer County PID #43 Grayhawk Knolls, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2019, And Ending On The Last Day Of December, 2019.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 5 and 8, 2018, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$1,372,421 for the district for the taxable year 2018;

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

Section 1. That the Beginning balances, Revenues, Expenditures and Designated End balances for 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	55,738	12,532	8,264	60,006

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 2019 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 2018.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2019 budget year, there is hereby certified a **percentage tax credit of 61%** upon each dollar of the total property taxes due to the district for the taxable year 2018.

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 2019 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 2018.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County PID #43 Grayhawk Knolls during the 2019 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2018.

Section 8. That for the purpose of meeting all **refunds/abateements** applicable to the Larimer County PID #43 Grayhawk Knolls District during the 2019 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2018.

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

- a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.
- b. Proprietary funds shall be budgeted on a modified 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 2019:
 - 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, 2018.

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

ATTEST:

Elizabeth Lee Cort
Deputy Clerk to the Board



**Larimer County PID #44 Horseshoe View Estates South
RESOLUTION TO ADOPT 2019 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For Larimer County PID #44 Horseshoe View Estates South, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2019, And Ending On The Last Day Of December, 2019.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 5 and 8, 2018, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

WHEREAS, whatever increases may have been made in the expenditures, increases were added to the revenues so 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 2018;

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

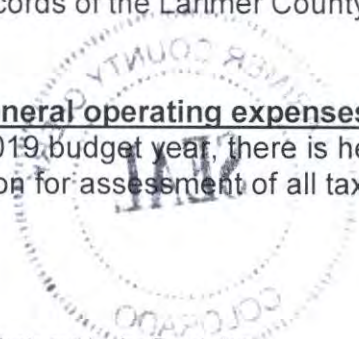
Section 1. That the Beginning balances, Revenues, Expenditures and Designated End balances for each fund are adopted as follows:

<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	597,256	128,709	8,914	717,051

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 2019 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 2018.



Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2019 budget year, there is hereby certified a **percentage tax credit of 6%** upon each dollar of the total property taxes due to the district for the taxable year 2018.

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 2019 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 2018.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County PID #44 Horseshoe View Estates South during the 2019 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2018.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to the Larimer County PID #44 Horseshoe View Estates South District during the 2019 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2018.

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

- a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.
- b. Proprietary funds shall be budgeted on a modified 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 2019:
 - 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, 2018.

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

ATTEST:
Charles Lee
Deputy Clerk to the Board



**Larimer County PID #45 Willows
RESOLUTION TO ADOPT 2019 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For Larimer County PID #45 Willows, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2019, And Ending On The Last Day Of December, 2019.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 5 and 8, 2018, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$731,179 for the district for the taxable year 2018;

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

Section 1. That the Beginning balances, Revenues, Expenditures and Designated End balances for 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	1,206	21,450	5,125	17,531

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 2019 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 2018.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2019 budget year, there is hereby certified a **percentage tax credit of 37%** upon each dollar of the total property taxes due to the district for the taxable year 2018.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the Larimer County PID #45 Willows during the 2019 budget year, there is hereby levied a **temporary mill levy reduction** (CRS 39-5-121 (SB 93-255)) of **-16.664 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2018.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County PID #45 Willows during the 2019 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2018.

Section 8. That for the purpose of meeting all **refunds/abateements** applicable to the Larimer County PID #45 Willows District during the 2019 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2018.

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

- a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.
- b. Proprietary funds shall be budgeted on a modified 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 2019:
 - 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, 2018.

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

ATTEST:

Elizabeth LaPorte
Deputy Clerk to the Board



**Larimer County PID #46 Koral Heights
RESOLUTION TO ADOPT 2019 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For Larimer County PID #46 Koral Heights, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2019, And Ending On The Last Day Of December, 2019.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 5 and 8, 2018, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

WHEREAS, whatever increases may have been made in the expenditures, increases were added to the revenues so 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 2018;

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

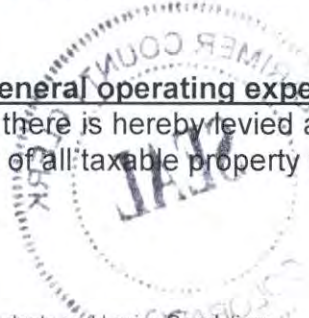
Section 1. That the Beginning balances, Revenues, Expenditures and Designated End balances for each fund are adopted as follows:

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Larimer County PID #46 Koral Heights	208	13,351	12,364	1,195

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 2019 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 2018.



Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2019 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 2018.

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 2019 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 2018.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County PID #46 Koral Heights during the 2019 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2018.

Section 8. That for the purpose of meeting all **refunds/abateements** applicable to the Larimer County PID #46 Koral Heights District during the 2019 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2018.

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

- a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.
- b. Proprietary funds shall be budgeted on a modified 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 2019:
 - 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, 2018.

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

ATTEST:

Elizabeth Lee Fort
Deputy Clerk to the Board



Larimer County PID #47 Park Hill
RESOLUTION TO ADOPT 2019 BUDGET AND SET LEVIES

A Resolution Adopting A Budget And Setting A Mill Levies For Larimer County PID #47 Park Hill, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2019, And Ending On The Last Day Of December, 2019.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 5 and 8, 2018, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$264,912 for the district for the taxable year 2018;

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

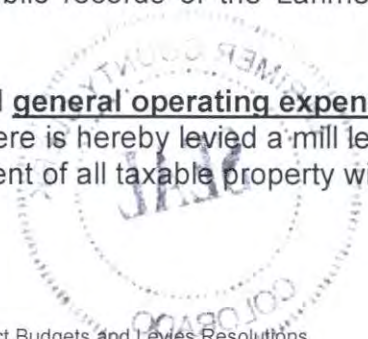
Section 1. That the Beginning balances, Revenues, Expenditures and Designated End balances for each fund are adopted as follows:

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Larimer County PID #47 Park Hill	7,384	4,876	4,561	7,699

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 2019 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 2018.



Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2019 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 2018.

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 2019 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 2018.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County PID #47 Park Hill during the 2019 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2018.

Section 8. That for the purpose of meeting all **refunds/abateements** applicable to the Larimer County PID #47 Park Hill District during the 2019 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2018.

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

- a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.
- b. Proprietary funds shall be budgeted on a modified 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 2019:
 - 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, 2018.

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

ATTEST:

Elizabeth Lee Carter
Deputy Clerk to the Board



**Larimer County PID #48 Puebla Vista Estates
RESOLUTION TO ADOPT 2019 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For Larimer County PID #48 Puebla Vista Estates, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2019, And Ending On The Last Day Of December, 2019.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 5 and 8, 2018, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

WHEREAS, whatever increases may have been made in the expenditures, increases were added to the revenues so 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 2018;

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

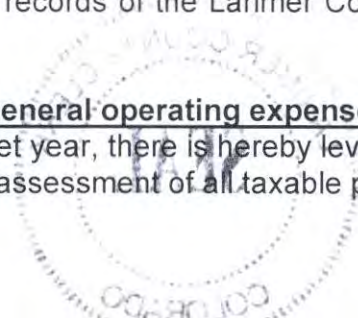
Section 1. That the Beginning balances, Revenues, Expenditures and Designated End balances for each fund are adopted as follows:

<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	50,198	14,576	2,876	61,898

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 2019 budget year, there is hereby levied a mill levy of 99.339 mills upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2018.



Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2019 budget year, there is hereby certified a **percentage tax credit of 79%** upon each dollar of the total property taxes due to the district for the taxable year 2018.

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 2019 budget year, there is hereby levied a **temporary mill levy reduction** (CRS 39-5-121 (SB 93-255)) of **-78.983 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2018.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County PID #48 Puebla Vista Estates during the 2019 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2018.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to the Larimer County PID #48 Puebla Vista Estates District during the 2019 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2018.

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

- a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.
- b. Proprietary funds shall be budgeted on a modified 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 2019:
 - 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, 2018.

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

ATTEST:

Charles Lee Fort
Deputy Clerk to the Board



**Larimer County PID #49 Wagon Wheel
RESOLUTION TO ADOPT 2019 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For Larimer County PID #49 Wagon Wheel, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2019, And Ending On The Last Day Of December, 2019.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 5 and 8, 2018, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

WHEREAS, whatever increases may have been made in the expenditures, increases were added to the revenues so 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 2018;

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

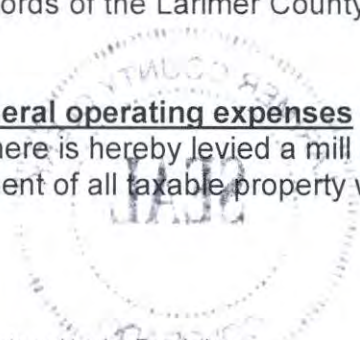
Section 1. That the Beginning balances, Revenues, Expenditures and Designated End balances for each fund are adopted as follows:

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Larimer County PID #49 Wagon Wheel	8,876	4,583	1,291	12,168

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 #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 2019 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 2018.



Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2019 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 2018.

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 2019 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 2018.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County PID #49 Wagon Wheel during the 2019 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2018.

Section 8. That for the purpose of meeting all **refunds/abateements** applicable to the Larimer County PID #49 Wagon Wheel District during the 2019 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2018.

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

- a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.
- b. Proprietary funds shall be budgeted on a modified 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 2019:
 - 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, 2018.

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

ATTEST:

Elizabeth Lee
Deputy Clerk to the Board



**Larimer County PID #51 Clydesdale Estates
RESOLUTION TO ADOPT 2019 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For Larimer County PID #51 Clydesdale Estates, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2019, And Ending On The Last Day Of December, 2019.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 5 and 8, 2018, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$2,139,615 for the district for the taxable year 2018;

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

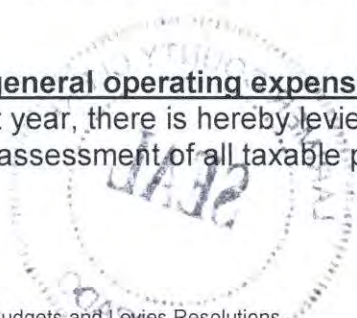
Section 1. That the Beginning balances, Revenues, Expenditures and Designated End balances for each fund are adopted as follows:

<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	26,750	1,750	25,000

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the Larimer County PID #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 2019 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 2018.



Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2019 budget year, there is hereby certified a **percentage tax credit of 32%** upon each dollar of the total property taxes due to the district for the taxable year 2018.

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 2019 budget year, there is hereby levied a **temporary mill levy reduction** (CRS 39-5-121 (SB 93-255)) of **-5.712 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2018.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County PID #51 Clydesdale Estates during the 2019 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2018.

Section 8. That for the purpose of meeting all **refunds/abatements** applicable to the Larimer County PID #51 Clydesdale Estates District during the 2019 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2018.

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

- a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.
- b. Proprietary funds shall be budgeted on a modified 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 2019:
 - 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, 2018.

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

ATTEST:

Elizabeth LaPorte
Deputy Clerk to the Board



**Larimer County PID #52 Soldier Canyon Estates
RESOLUTION TO ADOPT 2019 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For Larimer County PID #52 Soldier Canyon Estates, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2019, And Ending On The Last Day Of December, 2019.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 5 and 8, 2018, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

WHEREAS, whatever increases may have been made in the expenditures, increases were added to the revenues so 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 2018;

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

Section 1. That the Beginning balances, Revenues, Expenditures and Designated End balances for 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	10,480	9,340	9,626	10,194

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 2019 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 2018.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2019 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 2018.

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 2019 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 2018.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County PID #52 Soldier Canyon Estates during the 2019 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2018.

Section 8. That for the purpose of meeting all **refunds/abateements** applicable to the Larimer County PID #52 Soldier Canyon Estates District during the 2019 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2018.

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

- a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.
- b. Proprietary funds shall be budgeted on a modified 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 2019:
 - 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, 2018.

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

ATTEST:

Elizabeth Lee Carter
Deputy Clerk to the Board



**Larimer County PID #53 Horseshoe View Estates North
RESOLUTION TO ADOPT 2019 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For Larimer County PID #53 Horseshoe View Estates North, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2019, And Ending On The Last Day Of December, 2019.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 5 and 8, 2018, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

WHEREAS, whatever increases may have been made in the expenditures, increases were added to the revenues so 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 2018;

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

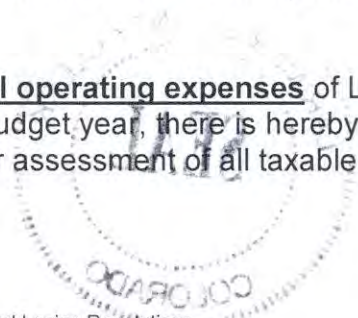
Section 1. That the Beginning balances, Revenues, Expenditures and Designated End balances for each fund are adopted as follows:

<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	54,445	68,894	9,514	113,825

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 2019 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 2018.



Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2019 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 2018.

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 2019 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 2018.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County PID #53 Horseshoe View Estates North during the 2019 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2018.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to the Larimer County PID #53 Horseshoe View Estates North District during the 2019 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2018.

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

- a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.
- b. Proprietary funds shall be budgeted on a modified 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 2019:
 - 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, 2018.

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

ATTEST:

Elizabeth Lee
Deputy Clerk to the Board



Larimer County PID #54 Terry Shores
RESOLUTION TO ADOPT 2019 BUDGET AND SET LEVIES

A Resolution Adopting A Budget And Setting A Mill Levies For Larimer County PID #54 Terry Shores, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2019, And Ending On The Last Day Of December, 2019.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 5 and 8, 2018, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

WHEREAS, whatever increases may have been made in the expenditures, increases were added to the revenues so 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 2018;

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

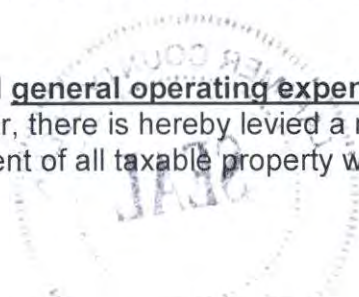
Section 1. That the Beginning balances, Revenues, Expenditures and Designated End balances for each fund are adopted as follows:

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Larimer County PID #54 Terry Shores	659	32,250	3,150	29,759

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 2019 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 2018.



Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2019 budget year, there is hereby certified a **percentage tax credit of 46%** upon each dollar of the total property taxes due to the district for the taxable year 2018.

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 2019 budget year, there is hereby levied a **temporary mill levy reduction** (CRS 39-5-121 (SB 93-255)) of **-6.712 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2018.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County PID #54 Terry Shores during the 2019 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2018.

Section 8. That for the purpose of meeting all **refunds/abateements** applicable to the Larimer County PID #54 Terry Shores District during the 2019 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2018.

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

- a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.
- b. Proprietary funds shall be budgeted on a modified 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 2019:
 - 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, 2018.

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

ATTEST:

Cheryl Lee Carter
Deputy Clerk to the Board



**Larimer County PID #55 Storm Mountain
RESOLUTION TO ADOPT 2019 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For Larimer County PID #55 Storm Mountain, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2019, And Ending On The Last Day Of December, 2019.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 5 and 8, 2018, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$8,991,109 for the district for the taxable year 2018;

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

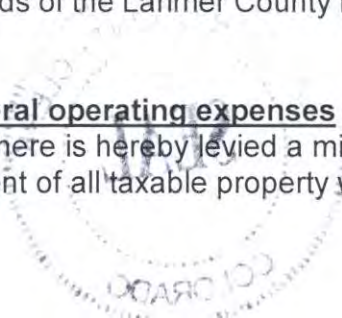
Section 1. That the Beginning balances, Revenues, Expenditures and Designated End balances for each fund are adopted as follows:

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Larimer County PID #55 Storm Mountain	44,752	199,193	182,687	61,258

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 2019 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 2018.



Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2019 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 2018.

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 2019 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 2018.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County PID #55 Storm Mountain during the 2019 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2018.

Section 8. That for the purpose of meeting all **refunds/abateements** applicable to the Larimer County PID #55 Storm Mountain District during the 2019 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2018.

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

- a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.
- b. Proprietary funds shall be budgeted on a modified 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 2019:
 - 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, 2018.

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

ATTEST:

Christine Lee
Deputy Clerk to the Board



**Larimer County PID #56 Boyd's West
RESOLUTION TO ADOPT 2019 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For Larimer County PID #56 Boyd's West, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2019, And Ending On The Last Day Of December, 2019.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 5 and 8, 2018, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

WHEREAS, whatever increases may have been made in the expenditures, increases were added to the revenues so 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 2018;

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

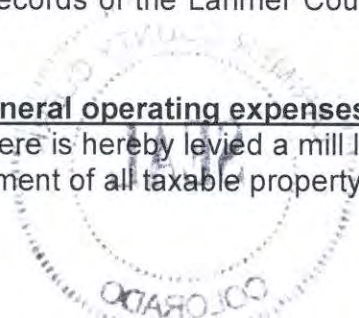
Section 1. That the Beginning balances, Revenues, Expenditures and Designated End balances for each fund are adopted as follows:

<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	8,997	6,540	1,930	13,607

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 2019 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 2018.



Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2019 budget year, there is hereby certified a **percentage tax credit of 69%** upon each dollar of the total property taxes due to the district for the taxable year 2018.

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 2019 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 2018.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County PID #56 Boyd's West during the 2019 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2018.

Section 8. That for the purpose of meeting all **refunds/abateements** applicable to the Larimer County PID #56 Boyd's West District during the 2019 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2018.

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

- a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.
- b. Proprietary funds shall be budgeted on a modified 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 2019:
 - 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, 2018.

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

ATTEST:

Elizabeth La Corte
Deputy Clerk to the Board



**Larimer County PID #57 Cobblestone Farms
RESOLUTION TO ADOPT 2019 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For Larimer County PID #57 Cobblestone Farms, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2019, And Ending On The Last Day Of December, 2019.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 5 and 8, 2018, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

WHEREAS, whatever increases may have been made in the expenditures, increases were added to the revenues so 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 2018;

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

Section 1. That the Beginning balances, Revenues, Expenditures and Designated End balances for 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	19,081	12,358	9,295	22,144

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 2019 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 2018.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2019 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 2018.

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 2019 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 2018.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County PID #57 Cobblestone Farms during the 2019 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2018.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to the Larimer County PID #57 Cobblestone Farms District during the 2019 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2018.

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

- a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.
- b. Proprietary funds shall be budgeted on a modified 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 2019:
 - 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, 2018.

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

ATTEST:

Elizabeth Lee Lutz
Deputy Clerk to the Board



**Larimer County PID #58 Misty Creek
RESOLUTION TO ADOPT 2019 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For Larimer County PID #58 Misty Creek, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2019, And Ending On The Last Day Of December, 2019.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 5 and 8, 2018, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$566,662 for the district for the taxable year 2018;

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

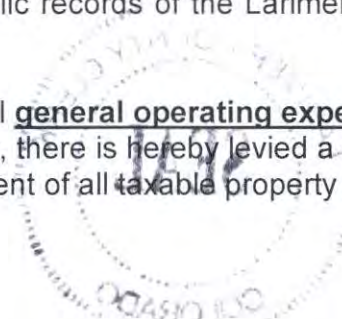
Section 1. That the Beginning balances, Revenues, Expenditures and Designated End balances for each fund are adopted as follows:

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Larimer County PID #58 Misty Creek	12,065	12,239	6,298	18,006

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 2019 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 2018.



Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2019 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 2018.

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 2019 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 2018.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County PID #58 Misty Creek during the 2019 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2018.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to the Larimer County PID #58 Misty Creek District during the 2019 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2018.

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

- a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.
- b. Proprietary funds shall be budgeted on a modified 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 2019:
 - 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, 2018.

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

ATTEST:
Cheryl Lee
Deputy Clerk to the Board



**Larimer County PID #59 Grasslands
RESOLUTION TO ADOPT 2019 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For Larimer County PID #59 Grasslands, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2019, And Ending On The Last Day Of December, 2019.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 5 and 8, 2018, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$2,295,195 for the district for the taxable year 2018;

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

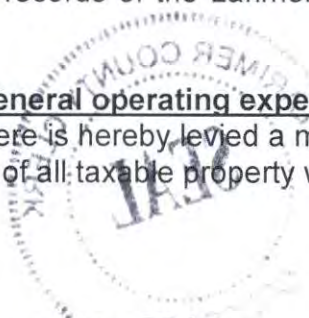
Section 1. That the Beginning balances, Revenues, Expenditures and Designated End balances for each fund are adopted as follows:

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Larimer County PID #59 Grasslands	10,377	84,660	84,062	10,975

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 2019 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 2018.



Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2019 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 2018.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the Larimer County PID #59 Grasslands during the 2019 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 2018.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County PID #59 Grasslands during the 2019 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2018.

Section 8. That for the purpose of meeting all **refunds/abatements** applicable to the Larimer County PID #59 Grasslands District during the 2019 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2018.

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

- a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.
- b. Proprietary funds shall be budgeted on a modified 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 2019:
 - 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, 2018.

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

ATTEST:

Elizabeth Lee Fortin
Deputy Clerk to the Board



**Larimer County PID #62 Ridgewood Meadows
RESOLUTION TO ADOPT 2019 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For Larimer County PID #62 Ridgewood Meadows, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2019, And Ending On The Last Day Of December, 2019.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 5 and 8, 2018, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

WHEREAS, whatever increases may have been made in the expenditures, increases were added to the revenues so 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 2018;

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

Section 1. That the Beginning balances, Revenues, Expenditures and Designated End balances for 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	71,008	40,272	3,708	107,572

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 2019 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 2018.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2019 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 2018.

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 2019 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 2018.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County PID #62 Ridgewood Meadows during the 2019 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2018.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to the Larimer County PID #62 Ridgewood Meadows District during the 2019 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2018.

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

- a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.
- b. Proprietary funds shall be budgeted on a modified 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 2019:
 - 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, 2018.

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

ATTEST:

Elizabeth LaPorte
Deputy Clerk to the Board



**Larimer County PID #60 Smithfield (Debt)
RESOLUTION TO ADOPT 2019 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For Larimer County PID #60 Smithfield, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2019, And Ending On The Last Day Of December, 2019.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 5 and 8, 2018, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$17,041,398 for the district for the taxable year 2018;

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

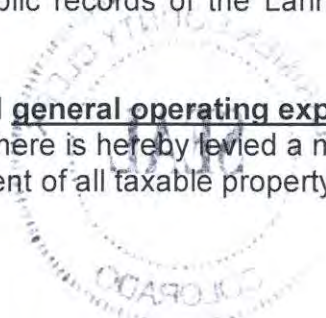
Section 1. That the Beginning balances, Revenues, Expenditures and Designated End balances for each fund are adopted as follows:

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Larimer County PID #60 Smithfield	93,921	200,600	218,280	76,241

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 2019 budget year, there is hereby levied a mill levy of 0.000 mills upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2018.



Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2019 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 2018.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the Larimer County PID #60 Smithfield during the 2019 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 2018.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County PID #60 Smithfield during the 2019 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2018.

Section 8. That for the purpose of meeting all **refunds/abateements** applicable to the Larimer County PID #60 Smithfield District during the 2019 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2018.

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

- a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.
- b. Proprietary funds shall be budgeted on a modified 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 2019:
 - 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, 2018.

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

ATTEST:

Elizabeth Lee Fort
Deputy Clerk to the Board



**Larimer County PID #60 Smithfield (Maintenance)
RESOLUTION TO ADOPT 2019 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For Larimer County PID #60 Smithfield, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2019, And Ending On The Last Day Of December, 2019.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 5 and 8, 2018, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$17,041,398 for the district for the taxable year 2018;

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

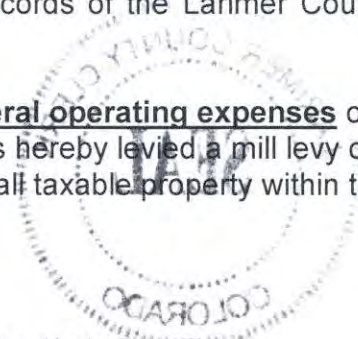
Section 1. That the Beginning balances, Revenues, Expenditures and Designated End balances for each fund are adopted as follows:

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Larimer County PID #60 Smithfield	124,229	67,503	21,406	170,326

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 2019 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 2018.



Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2019 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 2018.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the Larimer County PID #60 Smithfield during the 2019 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 2018.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County PID #60 Smithfield during the 2019 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2018.

Section 8. That for the purpose of meeting all **refunds/abatements** applicable to the Larimer County PID #60 Smithfield District during the 2019 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2018.

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

- a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.
- b. Proprietary funds shall be budgeted on a modified 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 2019:
 - 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, 2018.

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

ATTEST:

Cherith Lee Fort
Deputy Clerk to the Board



**Larimer County PID #60 Smithfield (Construction)
RESOLUTION TO ADOPT 2019 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For Larimer County PID #60 Smithfield, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2019, And Ending On The Last Day Of December, 2019.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 5 and 8, 2018, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$17,041,398 for the district for the taxable year 2018;

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

Section 1. That the Beginning balances, Revenues, Expenditures and Designated End balances for 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	579,695	6,000	200,000	385,695

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 2019 budget year, there is hereby levied a mill levy of 0.000 mills upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2018.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2019 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 2018.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the Larimer County PID #60 Smithfield during the 2019 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 2018.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County PID #60 Smithfield during the 2019 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2018.

Section 8. That for the purpose of meeting all **refunds/abateements** applicable to the Larimer County PID #60 Smithfield District during the 2019 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2018.

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

- a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.
- b. Proprietary funds shall be budgeted on a modified 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 2019:
 - 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, 2018.

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

ATTEST:

Elizabeth DeCaro
Deputy Clerk to the Board



**Larimer County PID #61 Little Thompson
RESOLUTION TO ADOPT 2019 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For Larimer County PID #61 Little Thompson, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2019, And Ending On The Last Day Of December, 2019.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 5 and 8, 2018, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$3,106,395 for the district for the taxable year 2018;

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

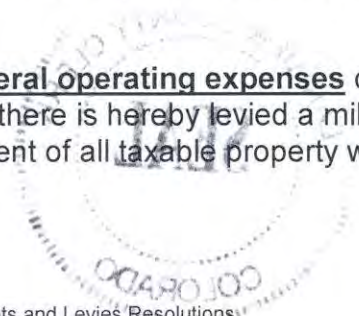
Section 1. That the Beginning balances, Revenues, Expenditures and Designated End balances for each fund are adopted as follows:

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Larimer County PID #61 Little Thompson	173	48,915	44,281	4,807

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 2019 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 2018.



Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2019 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 2018.

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 2019 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 2018.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County PID #61 Little Thompson during the 2019 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2018.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to the Larimer County PID #61 Little Thompson District during the 2019 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2018.

Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:
a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.
b. Proprietary funds shall be budgeted on a modified 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 2019:
 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, 2018.

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

ATTEST:

Robert Lee
Deputy Clerk to the Board



Larimer County PID #63 Autumn Creek
RESOLUTION TO ADOPT 2019 BUDGET AND SET LEVIES

A Resolution Adopting A Budget And Setting A Mill Levies For Larimer County PID #63 Autumn Creek, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2019, And Ending On The Last Day Of December, 2019.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 5 and 8, 2018, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$551,198 for the district for the taxable year 2018;

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

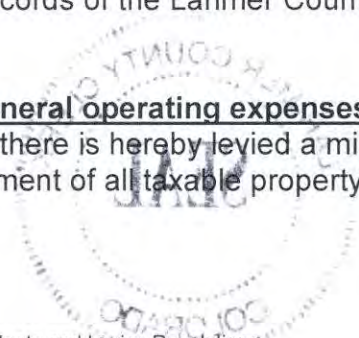
Section 1. That the Beginning balances, Revenues, Expenditures and Designated End balances for each fund are adopted as follows:

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Larimer County PID #63 Autumn Creek	0	13,910	2,460	11,450

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the Larimer County PID #63 Autumn Creek for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners, and made a part of the public records of the Larimer County PID #63 Autumn Creek, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of Larimer County PID #63 Autumn Creek during the 2019 budget year, there is hereby levied a mill levy of 25.210 mills upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2018.



Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2019 budget year, there is hereby certified a **percentage tax credit of 6%** upon each dollar of the total property taxes due to the district for the taxable year 2018.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the Larimer County PID #63 Autumn Creek during the 2019 budget year, there is hereby levied a **temporary mill levy reduction** (CRS 39-5-121 (SB 93-255)) of **-1.625 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2018.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County PID #63 Autumn Creek during the 2019 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2018.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to the Larimer County PID #63 Autumn Creek District during the 2019 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2018.

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

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

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for the Larimer County PID #63 Autumn Creek totals as follows:

- a. Total amount to be expended during the 2019:
 - 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, 2018.

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

ATTEST:

Elizabeth Lee Smith
Deputy Clerk to the Board



**Larimer County PID #64 Soaring Peaks Ranches
RESOLUTION TO ADOPT 2019 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For Larimer County PID #64 Soaring Peaks Ranches, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2019, And Ending On The Last Day Of December, 2019.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 5 and 8, 2018, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$969,960 for the district for the taxable year 2018;

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

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

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Larimer County PID #64 Soaring Peaks Ranches	0	26,600	3,300	23,300

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the Larimer County PID #64 Soaring Peaks Ranches for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners, and made a part of the public records of the Larimer County PID #64 Soaring Peaks Ranches, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of Larimer County PID #64 Soaring Peaks Ranches during the 2019 budget year, there is hereby levied a mill levy of **25.630 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2018.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2019 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 2018.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the Larimer County PID #64 Soaring Peaks Ranches during the 2019 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 2018.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County PID #64 Soaring Peaks Ranches during the 2019 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2018.

Section 8. That for the purpose of meeting all **refunds/abateements** applicable to the Larimer County PID #64 Soaring Peaks Ranches District during the 2019 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2018.

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

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

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for the Larimer County PID #64 Soaring Peaks Ranches totals as follows:

- a. Total amount to be expended during the 2019:
 - 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, 2018.

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

ATTEST:

Elizabeth Lee
Deputy Clerk to the Board



**Larimer County PID #65 Riviera Estates
RESOLUTION TO ADOPT 2019 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For Larimer County PID #65 Riviera Estates, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2019, And Ending On The Last Day Of December, 2019.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 5 and 8, 2018, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$732,932 for the district for the taxable year 2018;

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

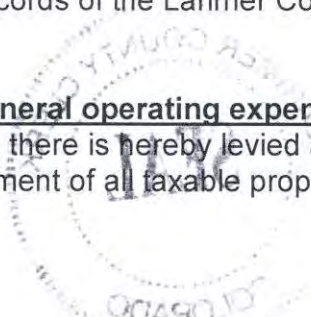
Section 1. That the Beginning balances, Revenues, Expenditures and Designated End balances for each fund are adopted as follows:

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Larimer County PID #65 Riviera Estates	0	21,400	2,950	18,450

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the Larimer County PID #65 Riviera Estates for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners, and made a part of the public records of the Larimer County PID #65 Riviera Estates, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of Larimer County PID #65 Riviera Estates during the 2019 budget year, there is hereby levied a mill levy of 27.290 mills upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2018.



Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2019 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 2018.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the Larimer County PID #65 Riviera Estates during the 2019 budget year, there is hereby levied a **temporary mill levy reduction** (CRS 39-5-121 (SB 93-255)) of **-0.002 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2018.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County PID #65 Riviera Estates during the 2019 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2018.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to the Larimer County PID #65 Riviera Estates District during the 2019 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2018.

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

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

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for the Larimer County PID #65 Riviera Estates totals as follows:

- a. Total amount to be expended during the 2019:
 - 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, 2018.

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

ATTEST:

Cheryl Lee
Deputy Clerk to the Board



**Larimer County PID #66 Carter Lake Heights
RESOLUTION TO ADOPT 2019 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For Larimer County PID #66 Carter Lake Heights, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2019, And Ending On The Last Day Of December, 2019.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 5 and 8, 2018, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$1,038,804 for the district for the taxable year 2018;

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

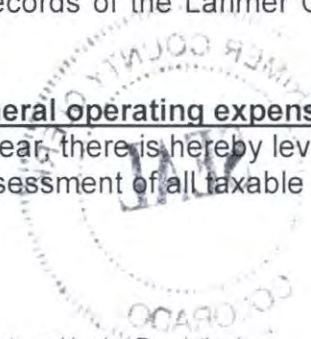
Section 1. That the Beginning balances, Revenues, Expenditures and Designated End balances for each fund are adopted as follows:

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Larimer County PID #66 Carter Lake Heights	0	20,244	4,424	15,820

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the Larimer County PID #66 Carter Lake Heights for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners, and made a part of the public records of the Larimer County PID #66 Carter Lake Heights, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of Larimer County PID #66 Carter Lake Heights during the 2019 budget year, there is hereby levied a mill levy of 18.213 mills upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2018.



Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2019 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 2018.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the Larimer County PID #66 Carter Lake Heights during the 2019 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 2018.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County PID #66 Carter Lake Heights during the 2019 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2018.

Section 8. That for the purpose of meeting all **refunds/abateements** applicable to the Larimer County PID #66 Carter Lake Heights District during the 2019 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2018.

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

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

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for the Larimer County PID #66 Carter Lake Heights totals as follows:

- a. Total amount to be expended during the 2019:
 - 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, 2018.

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

ATTEST:

Elizabeth De la Cruz
Deputy Clerk to the Board



**Public Trustee
RESOLUTION TO ADOPT 2019 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For Larimer County Public Trustee Heights, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2019, And Ending On The Last Day Of December, 2019.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 5 and 8, 2018, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

WHEREAS, whatever increases may have been made in the expenditures, increases were added to the revenues so 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 2018;

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

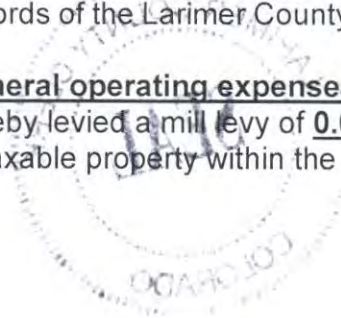
Section 1. That the Beginning balances, Revenues, Expenditures and Designated End balances for each fund are adopted as follows:

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Larimer County Public Trustee	0	381,000	381,000	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 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 2019 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2018.



Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2019 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 2018.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the Larimer County Public Trustee during the 2019 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 2018.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County Public Trustee during the 2019 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2018.

Section 8. That for the purpose of meeting all **refunds/abateements** applicable to the Larimer County Public Trustee during the 2019 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2018.

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

- a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.
- b. Proprietary funds shall be budgeted on a modified 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 2019:
 - 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, 2018.

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

ATTEST:

Elizabeth Lee Latta
Deputy Clerk to the Board



**COUNTY OF LARIMER
RESOLUTION TO APPROPRIATE SUMS OF MONEY FOR 2019**

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, 2019, AND ENDING ON THE LAST DAY OF DECEMBER, 2019.

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 2019 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, 2018.

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

ATTEST:

Deborah Lee Cort
Deputy Clerk to the Board



2019 Appropriation of Funds by Spending Agency

<u>Rollup Fund and Spending Agency</u>	<u>2019 Spending Agency Appropriation</u>
101 General and Natural Disaster Fund	
Assessor	\$4,508,751
Clerk & Recorder	\$8,628,535
Community Planning, Infrastructure & Resources	\$8,937,543
Coroner	\$1,576,139
County Manager	\$62,761,905
Criminal Justice Services	\$10,119,455
District Attorney	\$9,312,211
Financial Services	\$2,481,177
Human and Economic Health Services	\$1,952,193
Sheriff	\$55,337,162
Surveyor	\$7,183
Treasurer	\$1,636,702
General and Natural Disaster Fund Memo Total:	\$167,258,956
112 Criminal Justice Services Fund	
Criminal Justice	\$11,283,110
Criminal Justice Services Fund Memo Total:	\$11,283,110
118 Building Inspection Fund	
Community Planning, Infrastructure & Resources	\$2,175,581
Building Inspection Fund Memo Total:	\$2,175,581
122 Conservation Trust Fund	
Community Planning, Infrastructure & Resources	\$1,079,367
Conservation Trust Fund Memo Total:	\$1,079,367
142 Workforce Center Fund	
Human and Economic Health Services	\$7,816,602
Workforce Center Fund Memo Total:	\$7,816,602
162 The Ranch Fund	
Community Planning, Infrastructure & Resources	\$10,829,442
The Ranch Fund Memo Total:	\$10,829,442
168 Developmental Disabilities Fund	
County Manager	\$4,116,974
The Ranch Fund Memo Total:	\$4,116,974
182 Health and Environment Fund	
Human and Economic Health Services	\$11,176,951
Health and Environment Fund Memo Total:	\$11,176,951

Rollup Fund and Spending Agency

2019 Spending Agency Appropriation

212 Open Lands Fund		
Community Planning, Infrastructure & Resources		<u>\$10,300,833</u>
	Open Lands Fund Memo Total:	\$10,300,833
220 Sales Tax Fund		
Financial Services		<u>\$10,753,934</u>
	Sales Tax Fund Memo Total:	\$10,753,934
226 Parks Fund		
Community Planning, Infrastructure & Resources		<u>\$7,383,571</u>
	Parks Fund Memo Total:	\$7,383,571
242 Pest Control District Fund		
Community Planning, Infrastructure & Resources		<u>\$1,123,485</u>
	Pest Control District Fund Memo Total:	\$1,123,485
246 Public Trustee Fund		
Public Trustee		<u>\$381,000</u>
	Public Trustee Fund Memo Total:	\$381,000
252 Road and Bridge Fund		
Community Planning, Infrastructure & Resources		<u>\$54,861,693</u>
	Road and Bridge Fund Memo Total:	\$54,861,693
262 Human Services Fund		
Human and Economic Health Services		<u>\$49,277,809</u>
	Human Services Fund Memo Total:	\$49,277,809
265 Behavioral Health Fund		
Human and Economic Health Services		<u>\$4,366,503</u>
	Human Services Fund Memo Total:	\$4,366,503
301 West Vine Stormwater Basin Fund		
Community Planning, Infrastructure & Resources		<u>\$8,000</u>
	West Vine Stormwater Basin Fund Memo Total:	\$8,000
General & Public Improvement Districts		
Community Planning, Infrastructure & Resources		<u>\$1,681,435</u>
	General & Public Improvement Districts Fund Memo Total:	\$1,681,435
384 Centro Business Park PID #38 Rollup		
Community Planning, Infrastructure & Resources		<u>\$14,814</u>
	Centro Business Park PID #38 Fund Memo Total:	\$14,814
Assessment Debt Service Funds		
Financial Services		<u>\$375,022</u>
	Assessment Debt Service Fund Memo Total:	\$375,022

Rollup Fund and Spending Agency

2019 Spending Agency Appropriation

482 Revenue Bond Debt Fund		
Financial Services		\$8,793,832
	Revenue Bond Debt Fund Memo Total:	<u>\$8,793,832</u>
512 Capital Expenditures Fund		
County Manager		\$32,014,318
	Capital Expenditures Fund Memo Total:	<u>\$32,014,318</u>
522 Replacement Fund		
Assessor		\$7,874
Clerk & Recorder		\$23,610
Community Planning, Infrastructure & Resources		\$75,634
Coroner		\$22,345
County Manager		\$5,983,800
Criminal Justice Services		\$572,791
District Attorney		\$18,000
Human and Economic Health Services		\$17,335
Sheriff		\$326,337
	Replacement Fund Memo Total:	<u>\$7,047,726</u>
Improvement District Construction Funds		
Community Planning, Infrastructure & Resources		\$174,786
	Improvement District Construction Fund Memo Total:	<u>\$174,786</u>
552 Solid Waste Fund		
Community Planning, Infrastructure & Resources		\$11,122,546
	Solid Waste Fund Memo Total:	<u>\$11,122,546</u>
608 Information Management Fund		
Information Technology Management		\$21,357,899
	Information Technology Management Fund Memo Total:	<u>\$21,357,899</u>
610 Facilities Management Fund		
County Manager		\$9,094,879
	Facilities Management Fund Memo Total:	<u>\$9,094,879</u>
612 Fleet Services Fund		
County Manager		\$14,584,676
	Fleet Services Fund Memo Total:	<u>\$14,584,676</u>
645 Self-Insured Employee Benefits Fund		
County Manager		\$31,984,104
	Self-Insured Employee Benefits Fund Memo Total:	<u>\$31,984,104</u>
672 Self-Insured Unemployment Fund		
County Manager		\$275,000
	Self-Insured Unemployment Fund Memo Total:	<u>\$275,000</u>

Rollup Fund and Spending Agency

2019 Spending Agency Appropriation

682 Self-Insured Risk Management Fund

Financial Services

\$2,751,066

Self-Insured Risk Management Fund Memo Total: \$2,751,066

Drainage and Street Improvement Fees Funds

Community Planning, Infrastructure & Resources

\$58,502

Drainage and Street Improvement Fees Fund Memo Total: \$58,502

Report Total (Memo Only):

\$495,524,415

**COUNTY OF LARIMER
RESOLUTION TO DESIGNATE ENDING 2019 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 2019, AND ENDING ON THE LAST DAY OF DECEMBER 2019.

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 2019 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, 2018.

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

ATTEST:
Debra Lee Carter
Deputy Clerk to the Board



Designations of 2019 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 2019 Ending Fund Balance
CAPITAL PROJECTS							
510 Larimer Humane Soc Cap	\$0	\$0	\$0	\$0	\$0	\$0	\$0
512 Capital Expenditures	\$0	\$0	\$97,228,000	\$1,000,000	\$0	\$0	\$98,228,000
522 Replacement	\$0	\$0	\$2,866,659	\$0	\$0	\$0	\$2,866,659
532 Impr Dist Construction-Admin	\$0	\$0	\$352,072	\$0	\$0	\$0	\$352,072
537 ID Const - Rustic Bridge LID			(\$10,996)			\$0	
Subtotal - Capital Projects	\$0	\$0	\$100,435,735	\$1,000,000	\$0	\$0	\$101,435,735
DEBT SERVICE							
400 LCID-Surplus and Deficiency	\$0	\$0	\$0	\$0	\$847,271	\$0	\$847,271
433 LCID-Berthoud Estates	\$0	\$0	\$0	\$0	\$100,430	\$0	\$100,430
434 LCID-Fish Creek	\$0	\$0	\$0	\$0	\$18,870	\$0	\$18,870
435 LCID-Western Mini Ranches	\$0	\$0	\$0	\$0	\$147,134	\$0	\$147,134
440 LCID Wonderview	\$0	\$0	\$0	\$0	\$17,682	\$0	\$17,682
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	\$41,054	\$0	\$41,054
446 LCID-Hidden View Estates	\$0	\$0	\$0	\$0	\$14,381	\$0	\$14,381
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	\$13,018	\$0	\$13,018
482 The Ranch Debt Service	\$0	\$0	\$0	\$0	\$0	\$0	\$0
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	\$0	\$0	\$0	\$1,199,840	\$0	\$1,199,840
ENTERPRISE							
552 Solid Waste	\$1,632,100	\$0	\$0	\$11,579,797	\$22,688,991	\$0	\$35,900,888
Subtotal - Enterprise	\$1,632,100	\$0	\$0	\$11,579,797	\$22,688,991	\$0	\$35,900,888

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 2019 Ending Fund Balance
GENERAL FUND							
101 General	\$7,300,000	\$0	\$0	\$14,000,000	\$9,451,724	\$0	\$30,751,724
102 Contingent	\$0	\$0	\$0	\$0	\$0	\$0	\$0
105 Natural Disaster	\$0	\$0	\$0	\$0	\$279,328	\$3,191,777	\$3,471,105
Subtotal - General Fund	\$7,300,000	\$0	\$0	\$14,000,000	\$9,731,052	\$3,191,777	\$34,222,829
INTERNAL SERVICE							
608 Information Technology Div	\$0	\$0	\$2,089,966	\$213,460	\$5,213,366	\$0	\$7,516,792
610 Facilities Management	\$0	\$0	\$666,000	\$466,589	\$4,678,500	\$0	\$5,811,089
612 Fleet Services	\$0	\$0	\$6,626,261	\$700,000	\$146,682	\$0	\$7,472,943
645 Employee Benefits	\$0	\$0	\$0	\$0	\$6,130,246	\$0	\$6,130,246
672 Unemployment	\$0	\$0	\$0	\$0	\$1,325,793	\$0	\$1,325,793
682 Risk Management	\$0	\$0	\$0	\$518,324	\$9,746,929	\$0	\$10,265,253
Subtotal - Internal Service	\$0	\$0	\$9,382,227	\$1,898,373	\$27,241,516	\$0	\$38,522,116
SPECIAL REVENUE							
112 Criminal Justice Services	\$0	\$0	\$50,000	\$666,125	\$1,004,485	\$0	\$1,720,610
118 Building Inspection	\$0	\$0	\$135,000	\$2,175,581	\$978,082	\$0	\$3,288,663
122 Conservation Trust	\$0	\$0	\$0	\$0	\$1,432,245	\$0	\$1,432,245
142 Workforce Center	\$0	\$0	\$0	\$0	\$254,922	\$0	\$254,922
162 The Ranch	\$0	\$0	\$0	\$2,100,000	\$12,229,764	\$0	\$14,329,764
168 Developmental Disabilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0
182 Health and Environment	\$163,605	\$0	\$0	\$662,964	\$460,973	\$0	\$1,287,542
212 Open Lands-Acquisitions & Imp	\$0	\$0	\$0	\$0	(\$6,036,164)	\$0	(\$6,036,164)
213 Open Lands-Debt Service	\$0	\$0	\$0	\$0	\$0	\$0	\$0
214 Open Lands-Long-Term Mgmt	\$0	\$0	\$0	\$0	\$4,371,797	\$0	\$4,371,797
216 Open Lands-Comm Park Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0
217 Open Lands-Regl Park Fees	\$0	\$0	\$0	\$0	\$128,419	\$0	\$128,419
218 Open Lands Acquisition & Conserv	\$0	\$0	\$0	\$0	\$1,793,595	\$0	\$1,793,595
219 Open Lands Open Lands LTM	\$0	\$0	\$0	\$0	\$504,739	\$0	\$504,739
221 Sales Tax-Fairgrounds	\$0	\$0	\$0	\$0	\$0	\$0	\$0
222 Sales Tax-Open Space	\$0	\$0	\$0	\$0	\$0	\$0	\$0

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 2019 Ending Fund Balance
224 Sales Tax-Jail Expansion 97	\$0	\$0	\$0	\$0	\$1,324,782	\$0	\$1,324,782
225 Sales Tax-Larimer Humane Soc	\$0	\$0	\$0	\$0	\$200,000	\$0	\$200,000
226 Parks Operations	\$0	\$0	\$0	\$0	\$1,688,357	\$0	\$1,688,357
228 Parks Projects and Cost Pools	\$0	\$0	\$0	\$0	(\$334,943)	\$0	(\$334,943)
242 Pest Control	\$32,823	\$0	\$0	\$112,349	\$732,316	\$0	\$877,488
246 Public Trustee	\$0	\$0	\$0	\$0	\$0	\$0	\$0
252 Road and Bridge	\$0	\$0	\$18,946,280	\$5,907,928	(\$9,601,074)	\$0	\$15,253,134
255 Transportation Expansion	\$0	\$0	\$0	\$0	\$7,456,269	\$0	\$7,456,269
262 Human Services	\$700,000	\$295,254	\$0	\$7,222,196	\$1,891,595	\$0	\$10,109,045
265 Behavioral Health	\$25,000	\$0	\$0	\$100,000	\$11,188,542	\$0	\$11,313,542
301 West Vine Stormwater Basin	\$0	\$0	\$0	\$0	\$519,697	\$0	\$519,697
310 PID52-Soldier Canyon Estates	\$0	\$0	\$0	\$0	\$10,194	\$0	\$10,194
311 PID53-Horseshoe View Est N	\$0	\$0	\$0	\$0	\$113,825	\$0	\$113,825
312 PID54-Terry Shores	\$0	\$0	\$0	\$0	\$29,759	\$0	\$29,759
313 PID56-Boyd's West	\$0	\$0	\$0	\$0	\$13,607	\$0	\$13,607
314 PID45-Willows	\$0	\$0	\$0	\$0	\$17,531	\$0	\$17,531
315 PID55-Storm Mountain	\$0	\$0	\$0	\$0	\$61,258	\$0	\$61,258
316 PID57-Cobblestone Farms	\$0	\$0	\$0	\$0	\$22,144	\$0	\$22,144
317 PID58-Misty Creek	\$0	\$0	\$0	\$0	\$18,006	\$0	\$18,006
318 PID59-Grasslands	\$0	\$0	\$0	\$0	\$975	\$0	\$975
319 PID62-Ridgewood Meadows	\$0	\$0	\$0	\$0	\$107,572	\$0	\$107,572
321 PID60-Smithfield Maintenance	\$0	\$0	\$0	\$0	\$170,327	\$0	\$170,327
322 PID60-Smithfield Debt	\$0	\$0	\$0	\$0	\$76,241	\$0	\$76,241
323 PID60-Smithfield Construction	\$0	\$0	\$0	\$0	\$385,695	\$0	\$385,695
324 PID 61 - Little Thompson	\$0	\$0	\$0	\$0	\$4,807	\$0	\$4,807
325 PID63 - Autumn Creek	\$0	\$0	\$0	\$0	\$11,450	\$0	\$11,450
326 PID64 - Soaring Peaks Ranches	\$0	\$0	\$0	\$0	\$23,310	\$0	\$23,310
327 PID65 - Riviera Estates	\$0	\$0	\$0	\$0	\$18,450	\$0	\$18,450
328 PID66 - Carter Lake Heights	\$0	\$0	\$0	\$0	\$15,820	\$0	\$15,820
350 GID1-Imperial Estates	\$0	\$0	\$0	\$0	\$0	\$0	\$0
351 GID2-Pinewood Springs	\$0	\$0	\$0	\$0	\$44,386	\$0	\$44,386
352 GID4-Carriage Hills	\$0	\$0	\$0	\$0	\$159,375	\$0	\$159,375

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 2019 Ending Fund Balance
353 GID8-Namaqua Hills	\$0	\$0	\$0	\$0	\$596,865	\$0	\$596,865
354 GID10-Homestead Estates	\$0	\$0	\$0	\$0	\$16,642	\$0	\$16,642
355 GID11-Meadowdale	\$0	\$0	\$0	\$0	\$4,932	\$0	\$4,932
356 GID13A-Red Feather	\$0	\$0	\$0	\$0	\$63,611	\$0	\$63,611
357 GID14-Little Valley Road	\$0	\$0	\$0	\$0	\$4,661	\$0	\$4,661
358 GID12-Club Estates	\$0	\$0	\$0	\$0	\$180,711	\$0	\$180,711
360 GID16-Kitchell Subdivision	\$0	\$0	\$0	\$0	\$33,287	\$0	\$33,287
361 GID17-Country Meadows	\$0	\$0	\$0	\$0	\$301,719	\$0	\$301,719
362 GID18-Venner Ranch	\$0	\$0	\$0	\$0	\$59,960	\$0	\$59,960
363 PID19-Highland Hills	\$0	\$0	\$0	\$0	\$511,076	\$0	\$511,076
364 PID20-Ptarmigan	\$0	\$0	\$0	\$0	\$898,161	\$0	\$898,161
365 PID21-Solar Ridge	\$0	\$0	\$0	\$0	\$45,553	\$0	\$45,553
366 PID22-Saddleback	\$0	\$0	\$0	\$0	\$81,572	\$0	\$81,572
367 PID24-Westridge	\$0	\$0	\$0	\$0	\$287,404	\$0	\$287,404
368 GID1991-1-Arapahoe Pines	\$0	\$0	\$0	\$0	\$111,966	\$0	\$111,966
369 PID28-Trotwood	\$0	\$0	\$0	\$0	\$30,110	\$0	\$30,110
370 PID29-Vine Drive	\$0	\$0	\$0	\$0	\$12,533	\$0	\$12,533
371 PID30-Poudre Overlook	\$0	\$0	\$0	\$0	\$217,348	\$0	\$217,348
372 PID23-Eagle Rock Ranches	\$0	\$0	\$0	\$0	\$8,352	\$0	\$8,352
373 PID25-Estes Park Estates	\$0	\$0	\$0	\$0	\$11,571	\$0	\$11,571
374 PID26-Eagle Ranch Estates	\$0	\$0	\$0	\$0	\$122,336	\$0	\$122,336
375 PID31-Foothills Shadow	\$0	\$0	\$0	\$0	\$85,998	\$0	\$85,998
376 PID27-Crown Point	\$0	\$0	\$0	\$0	\$34,984	\$0	\$34,984
377 PID32-Charles Heights	\$0	\$0	\$0	\$0	\$9,360	\$0	\$9,360
378 PID35-Bruns	\$0	\$0	\$0	\$0	\$68,092	\$0	\$68,092
379 PID36-Bonnell West	\$0	\$0	\$0	\$0	\$490,368	\$0	\$490,368
380 PID33-Prairie Trails	\$0	\$0	\$0	\$0	\$178,645	\$0	\$178,645
381 PID34-Mtn Range Shadows	\$0	\$0	\$0	\$0	\$221,295	\$0	\$221,295
382 PID40-Paragon Estates	\$0	\$0	\$0	\$0	\$180,565	\$0	\$180,565
384 PID38-Centro Bus Park Maint	\$0	\$0	\$0	\$0	\$270,210	\$0	\$270,210
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

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 2019 Ending Fund Balance
387 PID37-Terry Cove	\$0	\$0	\$0	\$0	\$71,576	\$0	\$71,576
388 PID42-Cottonwood Shores	\$0	\$0	\$0	\$0	\$284,478	\$0	\$284,478
389 PID41-The Bluffs	\$0	\$0	\$0	\$0	\$188,613	\$0	\$188,613
390 PID39-Rainbow Lakes Estates	\$0	\$0	\$0	\$0	\$306,283	\$0	\$306,283
391 PID43-Grayhawk Knolls	\$0	\$0	\$0	\$0	\$60,006	\$0	\$60,006
392 PID46-Koral Heights	\$0	\$0	\$0	\$0	\$1,195	\$0	\$1,195
393 PID47-Park Hill	\$0	\$0	\$0	\$0	\$7,699	\$0	\$7,699
394 PID49-Wagon Wheel	\$0	\$0	\$0	\$0	\$12,168	\$0	\$12,168
395 PID48-Puebla Vista Estates	\$0	\$0	\$0	\$0	\$61,898	\$0	\$61,898
397 PID51-Clydsedale Estates	\$0	\$0	\$0	\$0	\$25,000	\$0	\$25,000
398 PID44-Horseshoe View Est S	\$0	\$0	\$0	\$0	\$717,051	\$0	\$717,051
882 Drainage-Fox Meadows	\$0	\$0	\$0	\$0	\$1,502	\$0	\$1,502
883 Drainage-McCelland/Mail Creek	\$0	\$0	\$0	\$0	\$0	\$0	\$0
884 Drainage-Evergreen/Greenbriar	\$0	\$0	\$0	\$0	\$1,825	\$0	\$1,825
885 Drainage-West Vine	\$0	\$0	\$0	\$0	\$31,600	\$0	\$31,600
886 Drainage-Canal/Spring Creek	\$0	\$0	\$0	\$0	\$4,611	\$0	\$4,611
887 Drainage-Fossil Creek	\$0	\$0	\$0	\$0	\$196,052	\$0	\$196,052
888 Drainage-Dry Creek	\$0	\$0	\$0	\$0	\$4,268	\$0	\$4,268
889 Drainage-Cooper Slough	\$0	\$0	\$0	\$0	\$3,773	\$0	\$3,773
890 Drainage-Boxelder Creek	\$0	\$0	\$0	\$0	\$15,877	\$0	\$15,877
892 Drainage-Loveland	\$0	\$0	\$0	\$0	\$61,293	\$0	\$61,293
893 Drainage-LaPorte	\$0	\$0	\$0	\$0	\$11,039	\$0	\$11,039
898 Development Review	\$0	\$0	\$0	\$0	\$58,065	\$0	\$58,065
899 Glacier View Meadows	\$0	\$0	\$0	\$0	(\$1,502)	\$0	(\$1,502)
SUBTOTAL - Special Revenue	\$921,428	\$295,254	\$19,131,280	\$18,947,143	\$40,757,387	\$0	\$80,052,492
TOTAL - ALL FUNDS	\$9,853,528	\$295,254	\$128,949,242	\$47,425,313	\$101,618,786	\$3,191,777	\$291,333,900