

A d o p t e d

Budget

FOR CALENDAR YEAR 2020
WITH COMPARATIVE FIGURES FOR 2018 & 2019



Board of County Commissioners

District I	John Kefalas
District II	Steve Johnson
District III	Tom Donnelly

Prepared By

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Table of Contents

GFOA Distinguished Budget Presentation Award

Adopted Budget in Brief

County Managers Letter - 2019 Revised and 2020 Adopted Budgets

Section A – Budget Summary

Larimer County Community Profile	A-3
Strategic Plan and Performance Metrics	A-7
2020 Budget Short-Term Factors	A-9
Tax Levy Summary	A-11
Revenue Summary.....	A-14
Expenditure Summary.....	A-18
2020 Adopted Supplemental Funding Items (Service Proposals)	A-20
2018-2020 Position Summary Schedule	A-29

Section B – Financial Information and Policies

Organizational Chart	B-3
Department and Fund Structure.....	B-4
Expenditures by Office/Department.....	B-5
Expenditures by Service Category	B-6
Larimer County Appropriated Funds	B-15
2018-2020 Expenditure & Revenue Summaries.....	B-18
County Budget Preparation, Management & Debt Policies	B-23
Outstanding Debt Obligations & Anticipated Debt.....	B-34
Budget Preparation Calendar.....	B-35

Section C – Capital Improvements Plan & Projects Budget

2020-2024 Capital Improvement Plan	C-2
2020 Capital Improvement Budget Summary.....	C-6
Estimated Operating Budget Impacts.....	C-7

	<u>Page Number</u>
Land & Real Asset Acquisition Projects	C-9
Disaster-Related Projects.....	C-15
Capital Expansion Projects	C-18
Capital Renewal Projects	C-65
Capital Study Projects	C-118

Section D – Budget by Fund

All Funds.....	D-3
101 –General	D-4
105 – Natural Disaster.....	D-5
112 –Criminal Justice Services	D-6
118 -Building Inspection	D-7
122 –Conservation Trust.....	D-8
142 - Workforce Center	D-9
162 – The Ranch.....	D-10
168 – Developmental Disabilities	D-11
182 – Health & Environment	D-12
212 - Open Lands-Acquisitions & Improvements	D-13
214 - Open Lands-Long - Term Management.....	D-14
216 - Open Lands-Community Park Fees	D-15
217 - Open Lands-Regional Park Fees	D-16
218 - Open Lands-Acquisition & Conservation.....	D-17
219 - Open Lands-Long-Term Management & Improvement.....	D-18
220 – Sales Tax-Behavioral Health.....	D-19
221 - Sales Tax-Fairgrounds and Event Center	D-20
222 - Sales Tax-Open Space	D-21
224 - Sales Tax-Jail Expansion 97	D-22
225 – Sales Tax-Larimer County Humane Society	D-23
226 - Parks-Park Operations.....	D-24
228 - Parks-Projects & Grants.....	D-25

	<u>Page Number</u>
242 - Pest Control	D-26
246 - Public Trustee	D-27
252 - Road & Bridge.....	D-28
255 - Transportation Expansion	D-29
262 - Human Services.....	D-30
265 – Behavioral Health.....	D-31
301 - West Vine Stormwater Basin	D-32
350 – Combined Improvement District Capital.....	D-33
383 – Centro Business District.....	D-34
401 – Combined Assessment Debt.....	D-35
482 – The Ranch Debt Service.....	D-36
483 – Open Space Debt Service.....	D-37
485 – Jail C.O.P.s	D-38
508 – Information Technology Capital Projects.....	D-39
510 – Larimer County Humane Society Capital Project	D-40
512 - Capital Expenditures	D-41
522 - Replacement.....	D-42
531 – Combined Improvement District Construction	D-43
552 - Solid Waste.....	D-44
608 –Information Technology Division	D-45
610 –Facilities Operations.....	D-46
612 - Fleet Services	D-47
645 – Employee Benefits	D-48
672 - Self-Insured Unemployment.....	F-49
682 - Self-Insured Risk Management.....	F-50
859 – Combined Drainage Districts.....	F-51

Section E – Budget Adoption Resolutions & 2020 Mill Levy Certification

Resolution to Transfer Funds and Amend 2019 Budget.....D-3

Resolutions to Adopt 2020 Budget and Set Levies.....D-13

Resolutions to Adopt 2020 Budget and Set Levies – Other Districts.....D-17

 GID #1991 – Araphoe PinesD-17

 GID #1 – Imperial EstatesD-19

 GID #2 – Pinewood SpringsD-21

 GID #4 – Carriage HillsD-23

 GID #8 – Namaqua Hills.....D-25

 GID #10 – Homestead Estates.....D-27

 GID #11 – Meadowdale HillsD-29

 GID #12 – Club Estates.....D-31

 GID #13A – Red Feather.....D-33

 GID #14 – Little Valley RoadD-35

 GID #16 – Kitchell SubdivisionD-37

 GID #17 – Country MeadowsD-39

 GID #18 – Venner RanchD-41

 PID #19 – Highland HillsD-43

 PID #20 - Ptarmigan.....D-45

 PID #21 – Solar Ridge.....D-47

 PID #22 - SaddlebackD-49

 PID #23 – Eagle Rock Ranches.....D-51

 PID #24 - WestridgeD-53

 PID #25 – Estes Park EstatesD-55

 PID #26 – Eagle Ranch Estates.....D-57

 PID #27 – Crown Point.....D-59

 PID #28 - TrotwoodD-61

 PID #29 – Vine Drive.....D-63

 PID #30 – Poudre OverlookD-65

	<u>Page Number</u>
PID #31 – Foothills Shadow	D-67
PID #32 – Charles Heights	D-69
PID #33 – Prairie Trails	D-71
PID #34 – Mountain Range Shadows	D-73
PID #35 - Bruns.....	D-75
PID #36 – Bonnell West	D-77
PID #37 – Terry Cove.....	D-79
PID #38 – Centro Business Park.....	D-81
PID #39 – Rainbow Lakes.....	D-87
PID #40 – Paragon Estates.....	D-89
PID #41 – The Bluffs	D-91
PID #42 – Cottonwood Shores.....	D-93
PID #43 – Grayhawk Knolls	D-95
PID #44 – Horseshoe Estates South.....	D-97
PID #45 - Willows	D-99
PID #46 – Koral Heights.....	D-101
PID #47 – Park Hill	D-103
PID #48 – Puebla Vista Estates	D-105
PID #49 – Wagon Wheel.....	D-107
PID #51 – Clydesdale Estates.....	D-109
PID #52 – Soldier Canyon Estates	D-111
PID #53 – Horseshoe View Estates North.....	D-113
PID #54 – Terry Shores.....	D-115
PID #55 – Storm Mountain	D-117
PID #56 – Boyd’s West	D-119
PID #57 – Cobblestone Farms	D-121
PID #58 – Misty Creek	D-123
PID #59 - Grasslands.....	D-125
PID #60 - Smithfield	D-127
PID #61 – Little Thompson.....	D-133

	<u>Page Number</u>
PID #62 – Ridgewood Meadows	D-135
PID #63 – Autumn Creek	D-137
PID #64 – Soaring Peaks Ranches	D-139
PID #65 – Riviera Estates	D-141
PID #66 – Carter Lake Heights	D-143
PID #67 – Manor Ridge Estates	D-145
PID #68 – Scenic Ranch Estates	D-147
Larimer County Public Trustee	D-149
Larimer County Pest Control District	D-151
Resolution to Appropriate Sums of Money for 2020	D-153
Resolution to Designate Ending 2020 Fund Balances	D-158
Certification of 2020 Levies and Revenues	D-162

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Larimer County, for its annual budget for the fiscal year beginning Jan. 1, 2019. This is the first time Larimer County has received this award.

To be eligible for the award, a government entity must publish a budget document that meets program criteria as a policy document, an operations guide, a financial plan and communications device. The award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Larimer County
Colorado**

For the Fiscal Year Beginning

January 1, 2019

Christopher P. Morill

Executive Director

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LARIMER COUNTY

2020

BUDGET

[BRIEF]

Larimer County's 2020 adopted operating budget is \$289,581,175. The total adopted budget, with non-operational governmental accounts, capital projects and disaster recovery costs is \$575,815,685.

LARIMER COUNTY BOARD OF COUNTY COMMISSIONERS



(From left) **Tom Donnelly**, District 3 ;
Steve Johnson, District 2 ; **John Kefalas**, District 1

COMMISSIONERS MESSAGE

The Larimer County Board of Commissioners is again providing a tax credit for property taxes due in 2020 that will allow property owners to retain \$3.5 million in property taxes. This credit will help offset the property tax increase resulting from higher property values and lower all property tax bills. The 2020 adopted budget invests in our future by allocating nearly 35 percent of all expenditures to capital projects and flood recovery work on roadways.

LARIMER COUNTY ELECTED OFFICIALS



Bob Overbeck
Assessor



Angela Myers
Clerk &
Recorder



James A. Wilkerson IV M.D.
Coroner



Cliff Riedel
District
Attorney



Justin Smith
Sheriff



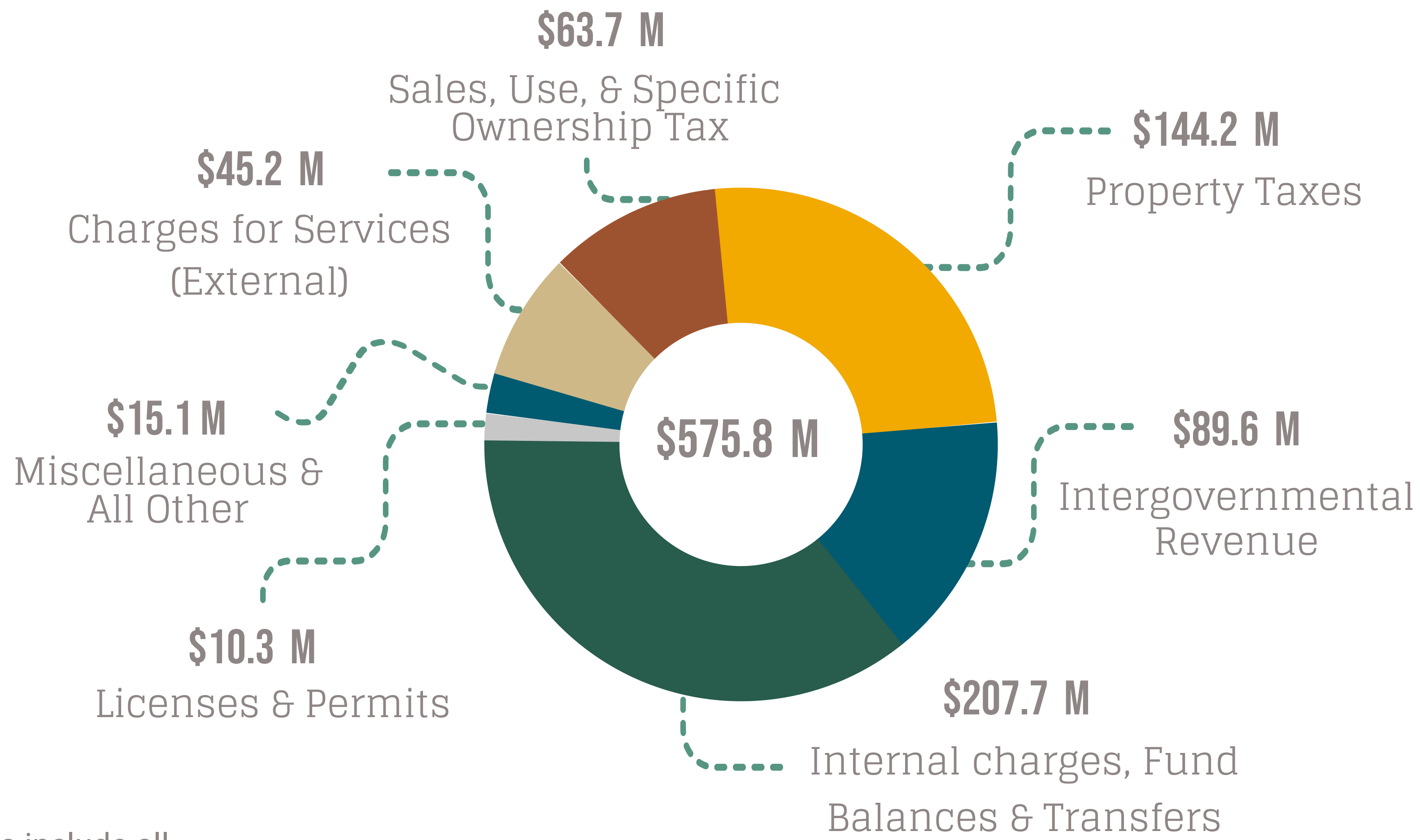
Chad Washburn
Surveyor



Irene Josey
Treasurer

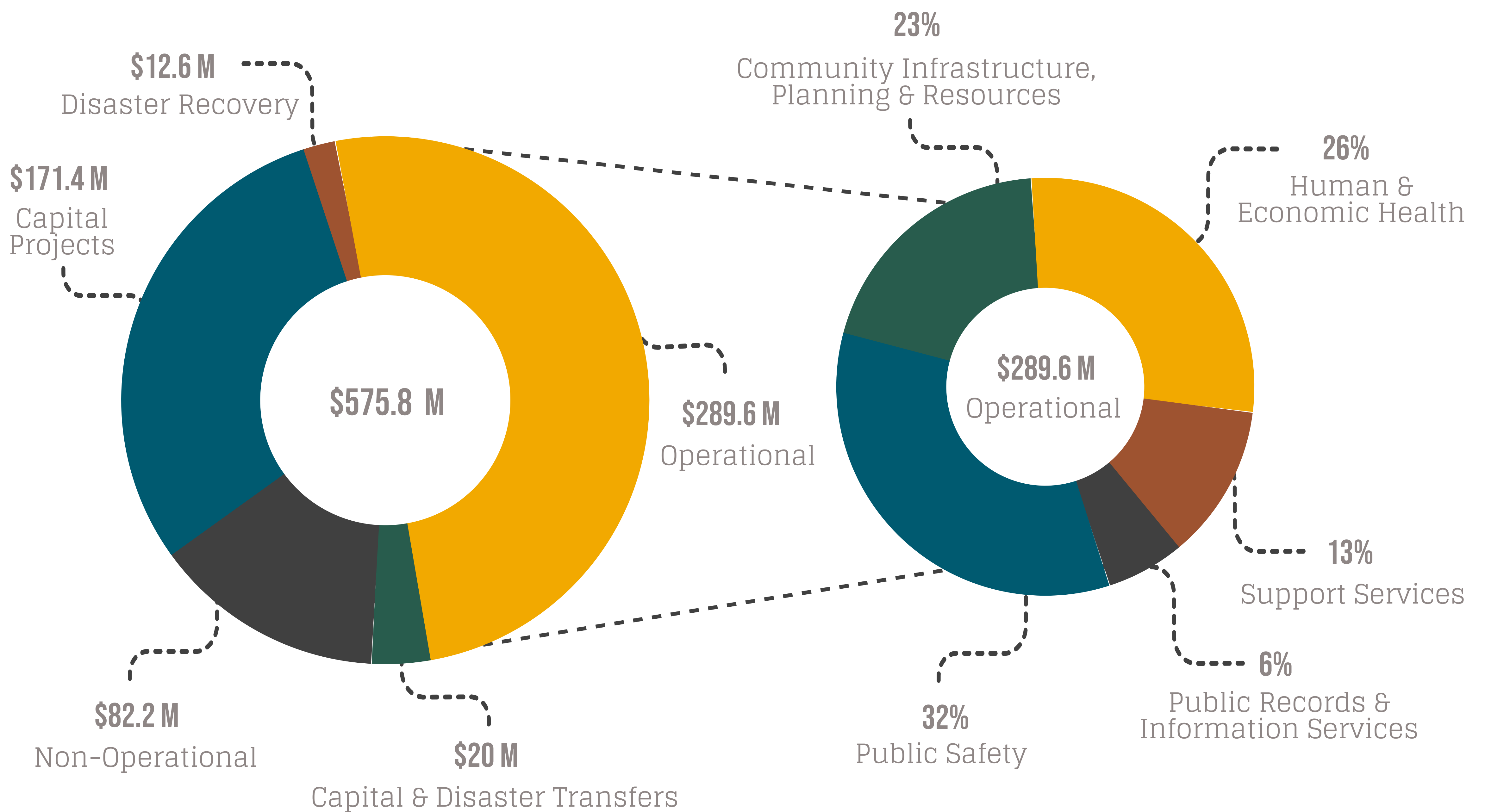


2020 ADOPTED SOURCES OF FUNDS*



* These funding sources include all revenue in the total adopted budget

2020 ADOPTED USES OF FUNDS





2020 TAX LEVY SUMMARY

Mill levys are set by each taxing authority. The mill levys applicable to your property tax may differ from this example, which represents a median-priced home in Fort Collins.

Start with your residential home's appraised value.

Average Appraised Value
\$384,200



Then, determine your property's assessed value (Appraised value x 7.15%)

\$384,200 X 7.15%
= \$27,470



Next, calculate your annual property tax rate (Assessed value x Total Mill Levy / 1000)

\$27,470 X 95.963
mills/ 1000 = \$2,636.13

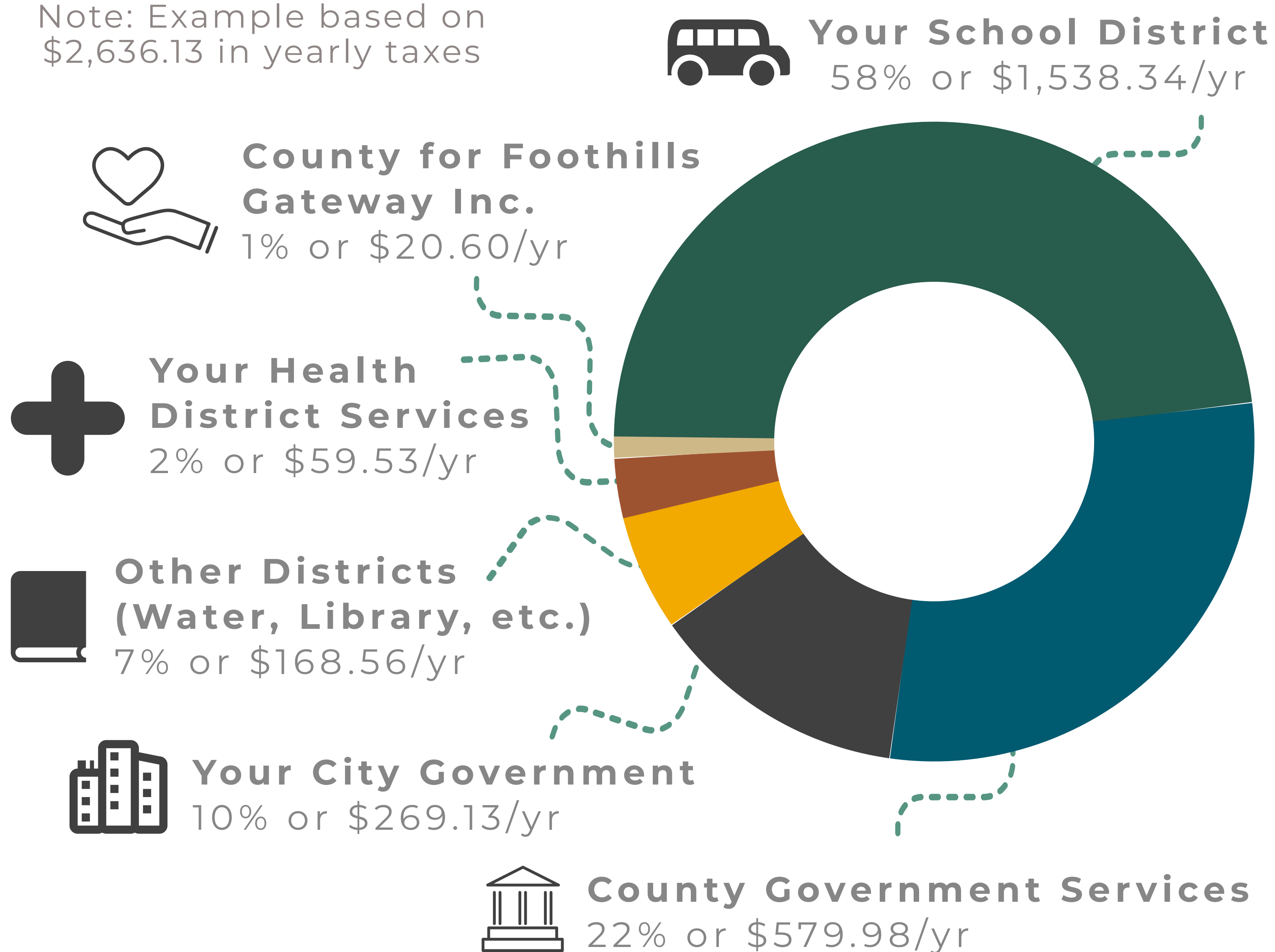


Larimer County's share is 22% =
\$579.98*/year

* Excludes portion allocated to Foothills Gateway Inc.

WHERE DOES YOUR PROPERTY TAX MONEY GO?

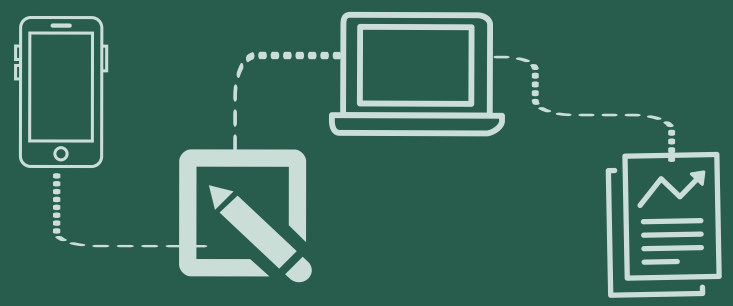
Note: Example based on \$2,636.13 in yearly taxes



MILL LEVY OF TAXING AUTHORITY

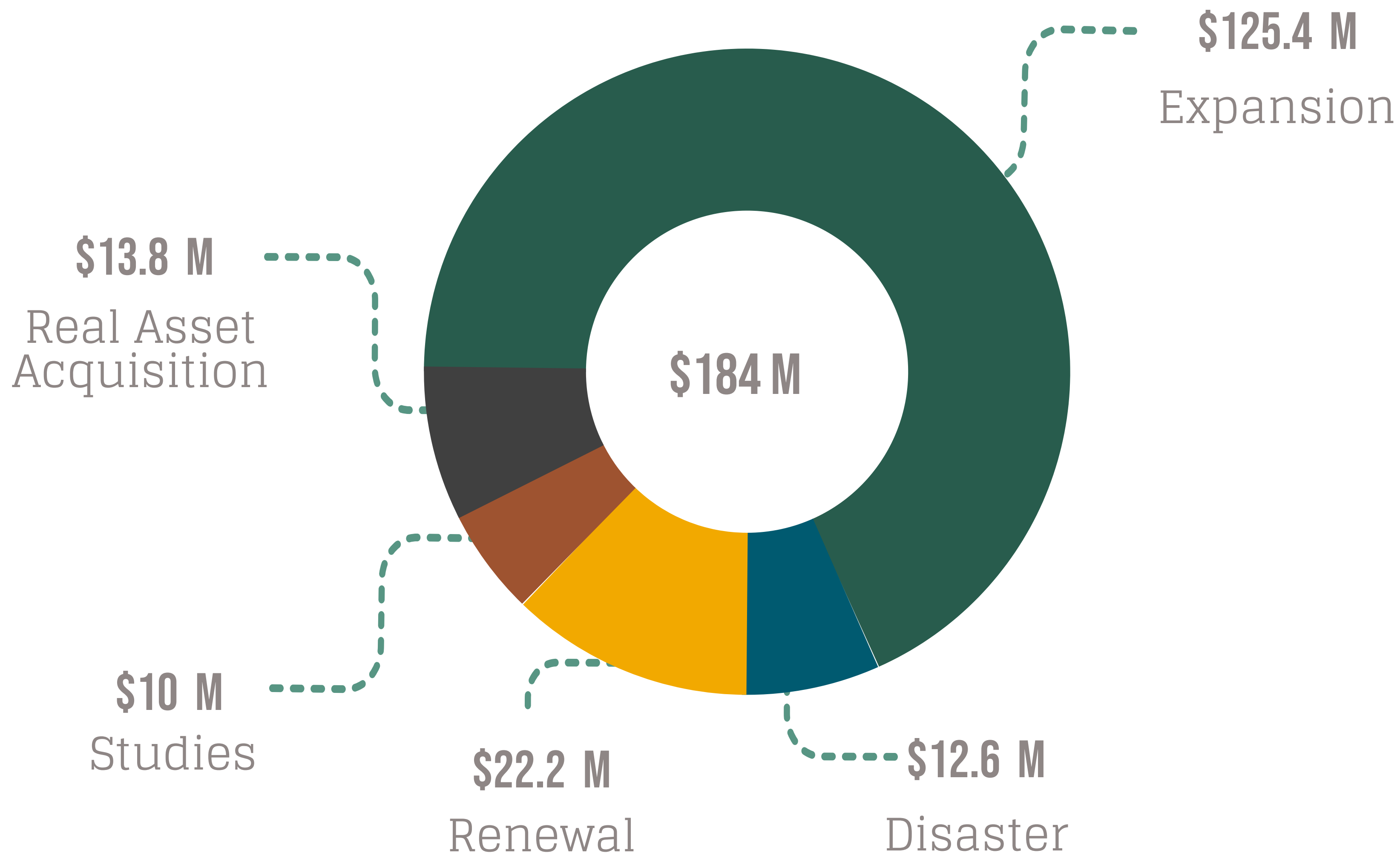
Taxing Authority	Mill Levy
School District	56.000
County Government Services	+ 21.571
County Abatements Levy	+ 0.082
Foothills Gateway Inc.	+ 0.750
Less Mill Levy Credit	- 0.540
County Government Total	21.863
City Government Services	9.797
Other Services (Water, Library, etc.)	6.136
Health / District Services	2.167
Total Mill Levy	95.963





CAPITAL PROJECT HIGHLIGHTS

2020 CAPITAL PROJECTS BY TYPE



FUNDED BY GENERAL FUND PROPERTY TAX

EXPANSION	RENEWAL
Jail Improvement - \$50.5 M	IT Replacement - \$6.9 M
Fleet Facility Replacement - \$29.5 M	Equipment Replacement - \$2.8 M
	Facilities Replacement - \$2.2 M

FUNDED BY OTHER SOURCES

EXPANSION	RENEWAL	AQUISITION	DISASTER
Behavioral Health Facility \$18.5M	Ranch Replacements \$3 M	Open Space Acquisition \$7.8 M	CR44H \$7.2 M
Ranch Master Plan \$11.8 M	Natural Resouces \$2.2 M	Emergency Operations Center \$4.9 M	CR47 \$5.4 M
Pave CR 72 \$6 M	Road & Bridge \$1.7 M		

December 20, 2019

Board of County Commissioners
Larimer County Residents

SUBJECT: Adopted 2019 Revised and 2020 Larimer County Budgets

Dear Larimer County Commissioners and Residents:

As specified in policy adopted by the Board of County Commissioners, it is the responsibility of the County Manager to prepare a budget for presentation to the Board, based on the Board's expressed priorities and direction. The 2019 Revised and 2020 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 have been incurred in 2019, continuing into 2020.





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.

2020 Budget Process and Guidelines

The County's budgeting process begins in the spring 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 2024. The models were used by the Commissioners to establish budget guidelines for 2020. The guidelines included a 1% increase in non-labor operational expenses above 2019 levels to offset increasing costs. 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 2020, wages for non-deputized staff were budgeted to increase by up to 5.0% as a combination of salary range adjustments (2%) and merit increases (3%). Sheriff deputy compensation uses a step-plan that is adopted to be adjusted in 2020 in response to market conditions for law enforcement personnel.

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 funded in 2020.

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 2020 Adopted Budget – Revenues

Projected Property Tax Growth: The primary source of revenue for the County's General Fund is property tax. Most of the property tax collected by the County is distributed to other entities, most notably school districts. Portions of property tax also go to municipalities and various special districts. The County's share is approximately 25% of the total property tax collected. Colorado property tax law requires County Assessors to conduct countywide reappraisals of property every two years in odd-numbered years. Property taxes based on these updated assessed values are collected in the following year. Because of this reoccurring two-year cycle, the total assessed value of property changes more significantly year over year in even-numbered years, such as 2020. The County's property tax proceeds



in 2020 are estimated to increase 15% above 2019 collections. Three factors contributing to this substantial increase are raising property values, significant amount of new construction, and increased oil and gas activity in the county.

The County's operating mill levy has been 21.571 mills since 1992. It is divided between General Fund, Road and Bridge, Human Services, and Health and Environment. An additional 0.75 mills are collected and transmitted by the County to Foothills Gateway which provides services to persons with developmental disabilities. To offset some of the impact of rising property values reflected in the last reappraisal, a property tax credit totaling \$3.5 million is budgeted in 2020. The mill levy will be adjusted temporarily to distribute the credit among all Larimer County property owners and will be taken from the portion of the mill levy that would otherwise be credited to the county General Fund.

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 three 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 35% of the jail's operational expenses.

A quarter cent (0.25%, 2½¢ on \$10) sales tax currently funds open space and is shared with municipalities. The County retains 50% of the sales tax collected and shares the other 50% with the eight municipalizes in the county.

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

Sales tax collections exceeded the amounts predicted in the adopted budget during 2019 and are budgeted slightly below the Revised 2019 level in 2020 based on the County's conservative approach to budgeting these revenues. Sales tax revenue generated will be invested in each of the departments/offices receiving the funds for the purposes specified in the voter approval.

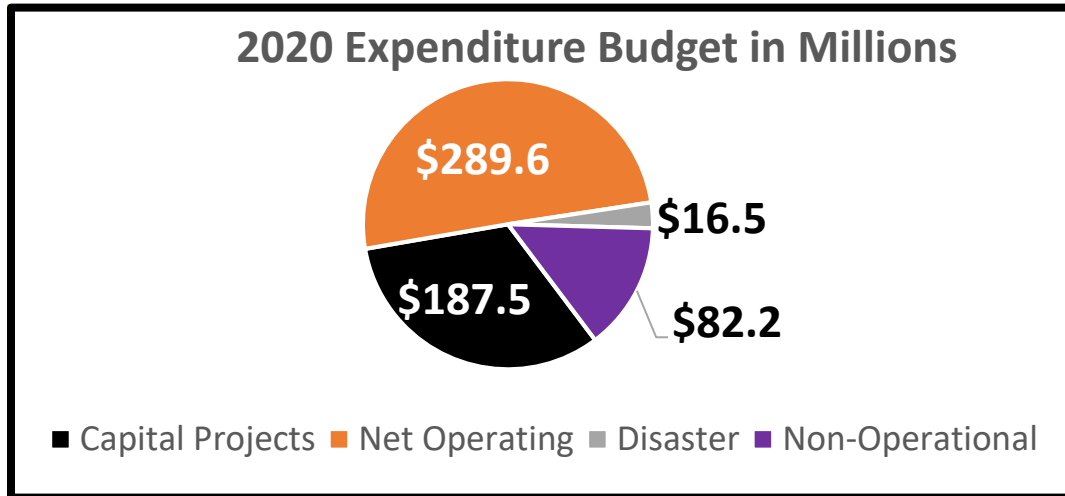
Grants from State and Federal Programs: Funding from State and Federal sources that support Human Services, Workforce Center, Health and Environment, and Criminal Justice services have fluctuated, but generally have not increased at the same pace as demand for services and costs.

The County is projecting a substantial reduction in TANF funding that will reduce the amount of funding available for the Human Services Department to partner with the Workforce Center. Through this partnership, the Workforce Center helps aid recipients seek employment. These services will continue in 2020, but staffing to provide the job coaching assistance and other support will be scaled back.

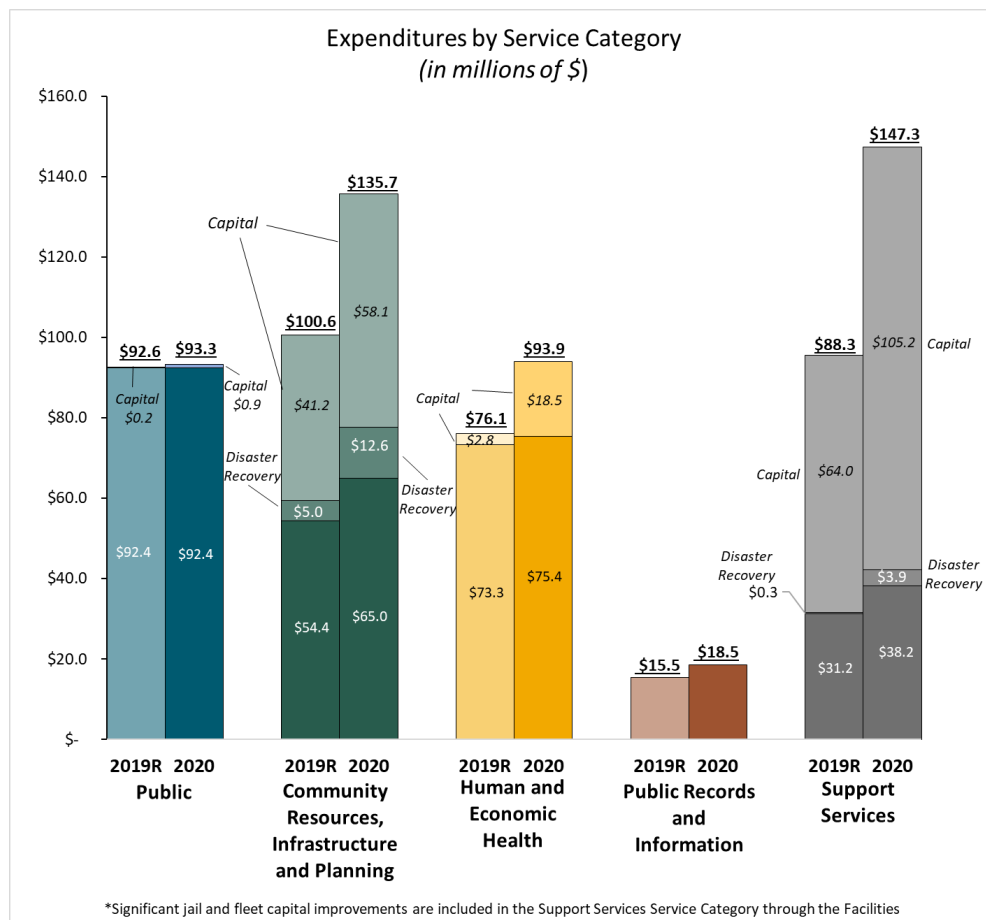
Fees and Charges for Services: Some County services derive significant financial support from fees and charges for services. Examples include the Parks Department, Solid Waste, Building Permits and Inspections, Motor Vehicle, Recording, Treasurer, and some components of the criminal justice system. These 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 6 to 8 years.

Highlights of the Adopted 2020 Budget – Expenses

Expenses in the Adopted 2020 budget are divided into operating expenses, capital improvement plan items and disaster recovery costs. The chart below depicts the Adopted 2020 budgeted expenses for each of these types:



The chart below depicts all expenses budgeted for 2020 how they compare with expenses from 2019 for each of the five service categories in the Operating Budget:





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.

In 2019, after extensive study and community dialogue, the Commissioners voted to appropriate funds to improve the existing jail. Built in 1983 to then-current standards, the jail has experienced significant over-crowding and no longer meets the community's needs. Certificates of Participation will fund an improvement project to build new support function areas such as a kitchen, medical treatment area, booking area, and meeting rooms for inmates and their legal counsel. In addition, approximately 250 new beds will be constructed to modern standards, allowing appropriate grouping of inmates to better suit their needs. Moving portions of the population into these new housing units, will improve safety and living conditions within the jail. The first payments on the Certificates of Participation will be made in 2020 and are expected to total approximately \$6 million.

In 2020, as the jail is under construction, hiring to staff the facility will begin. Each group of deputies will be recruited, trained and assigned on-the-job in the existing jail to fully ready them for service. Because of the number of new jail deputies to be hired in the next two years, additional civilian staff and resources will be added provide administrative support for functions such as recruitment, on-boarding and payroll. The total expense of these operational costs is budgeted at \$2 million in 2020. These costs are forecast to rise to \$7.2 million when the improved jail is fully operational in 2024.

The Adopted 2020 budget also includes additional funding for enhancements to the Sheriff's deputy step plan compensation program. As the demand for law enforcement officers increases, the availability of high quality staff members is strained. To keep up with these challenging market conditions and provide fair compensation for Larimer County's officers, the step plan is being modified to simplify movement through the steps and increase compensation levels within the steps. This change will increase overall compensation within the department in 2020 by \$518,000.

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 now exceeds a terabyte of data per month and is expected to grow in 2020. Because of the growth in the number of District Court cases, a new District Judge has been assigned by the State to Judicial District 8. In 2020, the District Attorney's office add staff to meet these needs.

Community Planning, Infrastructure and Resources: In this service category, significant work is still ongoing related to recovery from the 2013 flood. There are multiple funding sources from the federal level, most of which are administered through the State. These multiple layers of regulatory control and the complex nature of the criteria for funding are being addressed on the remaining projects to enable construction in 2020 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 2020. These projects total \$12.6 million, of which the County expects to be reimbursed approximately 87.5% from a combination of Federal Emergency Management Agency (FEMA) and state sources. County owned bridges connecting mountain neighborhoods across the Big Thompson River to Highway 34 were 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 2020 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 2020 budget includes expenses related to beginning work on new facilities to serve the needs of Larimer County in the coming decades. A multi-jurisdictional effort was completed to define solid waste strategies and identify needed facilities. A Policy Council was formed in 2019 to assist with this effort. In 2020, work will include design and construction on facilities to include a centralized solid waste transfer facility, a composting facility and a new land fill site.

Community Development completed work on the Comprehensive Plan in 2019 and began work on updates to the County's Land Use Code to implement the plan. In addition, the Community Development staff is working on updating or developing IGAs with multiple jurisdictions including Estes Park and Timnath. This work will continue in 2020, creating needs for additional dedicated staff. Larimer County will add electrical inspections to our Building Permit and Inspection services in 2020, taking over this responsibility from the State. Three new staff members will be hired to perform this work which will be funded through fees paid as part of the building permit process.

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 2020 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, childcare assistance, and Medicaid administration, and was recognized in 2019 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, the voters approved funding mental health and substance abuse treatment throughout our community with a quarter cent (2½¢ on \$10) sales tax. The 2020 budget for these services includes continued work on distributing funds to service providers throughout the community to strengthen their service to residents. Work to design and construct a centrally located, mental health facility will continue with plans of opening for services to the community in spring of 2022.

Public Records and Information: The 2020 adopted budget in this service category is increased from 2019 in large part because of the cost of major elections. In 2019, the State passed a bill substantially increasing requirements for elections across the state. This law changed election practices and increased the number of required voting centers and ballot drop-boxes. Because 2020 will be a presidential



election year and the number of registered voters is growing, November 2020 is likely to be the largest election ever held in Larimer County.

On July 1, 2020, the Treasurer's office will take over the duties of the Public Trustee. Previously, a separate state-appointed official, the Public Trustee role will become the responsibility of the elected Treasurer. The Treasurer's budget for 2020, and in the future, will include this function.

The Public Affairs Department oversees a community survey in even-numbered years such as 2020. The budget for this department includes those expenses in 2020.

Two regular positions are added to the Assessor's office to deal with an increasing number of parcels that must be appraised every two years, improve data modeling, and to eliminate a substantial backlog of data that is critical to the appraisal process.

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 \$584 million in County facilities needs in the next 20 years. Some of this work is budgeted to occur in 2020 including continued work on fleet facilities and improvements to address severe overcrowding and conditions at the jail. In total this work is budgeted at \$80 million for these projects in 2020.

The 2020 adopted budget includes increased funding for information technology to keep up with the ever-increasing challenge of electronic security, and staffing to enhance the County's capabilities for sharing, analyzing, and leveraging data for decision making in multiple departments and offices.

Issues Impacting Future County Budgets

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

Population Growth and Changing Demographic in the Community: The largest driver of the need for County services is simply growth of the community. The state demographer's office is projecting growth rates in Larimer County of between 1.5% and 1.9% annually between now and 2030, which yields a projected population of nearly 430,000 by 2030. Some of the impacts of growth that the County will need to address in future budgets are obvious: transportation needs, facilities obsolescence, and growing crime. These are compounded by the challenges of an aging demographic and rising housing and health care costs, and the availability and cost of childcare services. Since the County administers the bulk of government programs serving vulnerable populations and criminal justice offenders, the demand for our services and the associated staffing and facilities required is expected to rise sharply in the coming decade. The County's 2019-23 Strategic Plan includes objectives to address many of these needs. The 2020 budget includes resources to begin tackling many of them. Future budgets will need to provide additional resources to continue implementing solutions for these challenges.

County facility shortcomings have already been identified as an acute need and are compounded by population growth. 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 2020 budget.

Revenue Source Stability: The primary source of discretionary revenue for the County is property tax. In 2017, 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. This adjustment was caused by legal requirements to comply with the Gallagher Amendment which sets up a maximum ratio of 45% for residential property tax receipts compared to total property tax receipts. The ratio is tested and achieved at a statewide level. Because Larimer County's property values are concentrated in residential properties, these adjustments limit property tax growth in our community. It is not known when the next adjustment will be made in residential assessment rates or if legislation at the state level will be considered to change Gallagher as it currently exists.

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. Demographic shifts in our community are steadily driving increases in the demand for services.

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

Conclusion

The 2019 Revised and 2020 Adopted budgets comply with County policy and Colorado statutory requirements.

Sincerely,

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

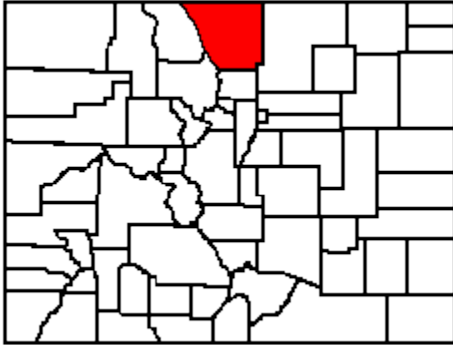
Linda Hoffmann
County Manager

Section A – Budget Summary

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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 most recent population estimate is 350,518, an increase of 17 percent since 2010. This growth is among the highest in the State. The Office of the State Demographer estimates that Larimer County will add another 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 about principal employers is taken from the statistical section of the 2018 [Comprehensive Annual Financial Report](#).

Rank	Employer	# of Employees	% of Total County Employment
1	UC Health	7,890	3.9%
2	Colorado State University	7,599	3.8%
3	Poudre School District R-1	4,500	2.2%
4	City of Fort Collins	2,400	1.2%
5	Thompson School District R2-J	2,000	1.0%
6	Larimer County	1,639	0.8%
7	Broadcom Inc.	1,600	0.8%
8	Woodward Inc.	1,500	0.7%
9	Banner Health: McKee Medical Center	1,390	0.7%
10	City of Loveland	1,158	0.6%

Demographic Data	2019 Budget	2020 Budget
Population, Most Recent Estimate	343,976	350,518
Population, percent change Since 2010	14.8%	17.0%
Persons under 5 years, percent	5.2%	5.1%
Persons under 18 years, percent	19.9%	19.6%
Persons 65 years and over, percent	15.1%	15.7%
Female persons, percent	50.1%	50.1%
White alone, percent	92.8%	92.7%
Black or African American alone, percent	1.1%	1.2%
American Indian and Alaska Native alone, percent	1.0%	1.0%
Asian alone, percent	2.4%	2.4%
Native Hawaiian and Other Pacific Islander alone, percent	0.1%	0.1%
Two or More Races, percent	2.6%	2.6%
Hispanic or Latino, percent	11.4%	11.7%
White alone, not Hispanic or Latino, percent	82.8%	82.5%
High school graduate or higher, percent of persons age 25+,	95.8%	95.8%
Bachelor's degree or higher, percent of persons age 25+	45.9%	46.3%
Veterans	20,770	20,819
Housing units	148,549	151,848
Homeownership rate	64.8%	64.6%
Median value of owner-occupied housing units (through 2018)	\$306,600	\$336,200
Households	130,502	133,526
Persons per household	2.46	2.46
Per capita money income in past 12 months (2013 dollars)	\$32,433	\$35,390
Median household income	\$64,980	\$67,664
Economic Data	2019 Budget	2020 Budget
Private nonfarm establishments	10,031	10,935
Private nonfarm employment	116,753	126,470
Private nonfarm employment, percent change	4.1%	0.5%
Non-employer establishments	31,698	32,271
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	3,379	3,885
Geographic Data	2019 Budget	2020 Budget
Land area in square miles	2,596	2,596
Persons per square mile	132.5	135.0

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

Larimer County Strategic Plan & Performance Metrics

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 Vision

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

Larimer County Mission

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

Larimer County Guiding Principles

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

Being good stewards of public resources.

Promoting innovation and continuous improvement.

Providing quality customer service.

Empowering people to take responsibility.

Cultivating partnerships.

Being a fulfilling and enjoyable place to work.

Strategic Plan

The County's 2019-23 Strategic Plan focuses on three goals to prepare our community and our government organization for our growing and evolving population. Achieving the plan's objectives will add value to everyone's quality of life, as follows:

Goal 1

Larimer County works collaboratively to ensure adequate public infrastructure is available to support the needs of our growing community.

Goal 2

Everyone in Larimer County has access to economic opportunities and a vibrant quality of life. We work together to remove barriers.

Goal 3

Larimer County government is ready to support the future needs of our residents and visitors.

To view the County's Strategic Plan, visit our [Strategic Plan website](#).

Performance Metrics

Larimer County utilizes performance metrics for its five operating Service Categories, with specific key indicators tracked for most departments or services. Departments and elected offices within each service category present performance data to the Board of County Commissioners at regularly held [work session meetings](#).

The public can see the most recent performance measure data by accessing the [Performance Measure Dashboard](#) available on the Budget Office website.

2020 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 2020 Budget development:

State Aids & Federal Revenues

For forecasting purposes, ongoing intergovernmental revenues were assumed to be flat in 2020. In the 2020 budget, state aids and federal revenue total approximately \$89.6 million, or 19 percent of gross County revenue in the 2020 Budget. This represents a \$1.9 million or 2 percent increase from the 2019 Revised Budget, mainly related to Human Services programs and anticipated reimbursements for flood recovery projects in 2020.

Property Tax Revenues

Based on the initial 2019 certification of values provided by the Office of the County Assessor, net taxable value in 2019 for use in the 2020 budget grows by 18 percent due to rising property values, new construction, and oil and gas development. Property tax revenue for general county operating purposes (not including improvement districts, pest district or Foothills Gateway) rises by \$17.8 million or 15 percent over the 2019 Adopted Budget, including a one-time tax levy credit of \$3.5 million in 2020.

Sales, Use, and Specific Ownership Taxes

Sales, Use and Special Ownership tax revenues are budgeted at \$63.7 million, a slight decrease from the 2019 Revised Budget, mainly due to conservative budgeting of such revenues. The 2020 budget represents a \$2.1 million or three percent increase over the 2019 Adopted Budget.

Personnel Costs

For forecasting purposes personnel costs were anticipated to rise by 2.7 percent in 2020. In the 2020 budget, personnel costs of \$185 million represent 32 percent of gross expenditures, and 64 percent of 2020 expenditures net of capital projects, disaster costs, interfund transfers and interdepartmental charges. The 2020 amount is a five percent increase over the 2019 Revised Budget. This increase primarily includes new positions added in 2020, especially for the first phase of the Jail Improvement Project (34.5 new positions with salary and benefit costs of \$1.5 million), 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 of two percent, and generally flat or slightly increasing 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 2020, with one percent increases assumed for 2020 forward. In the 2020 budget, gross operating costs of \$204.4 million represent 35 percent of the 2020 Budget gross expenditure amount of \$575.8 million. Of this total, approximately \$36.9 million is allocated to Capital or Disaster projects, and Non-Operational Accounts.

Capital Projects

The 2020 Capital Projects Service Category includes \$184 million in direct project funding (not including disaster-response projects), plus approximately \$1.2 million in inter-fund transfers to provide project funding. The 2020 Capital Budget and Five-Year Capital Improvement Plan include several large projects identified in the County's Facilities Master Plan.

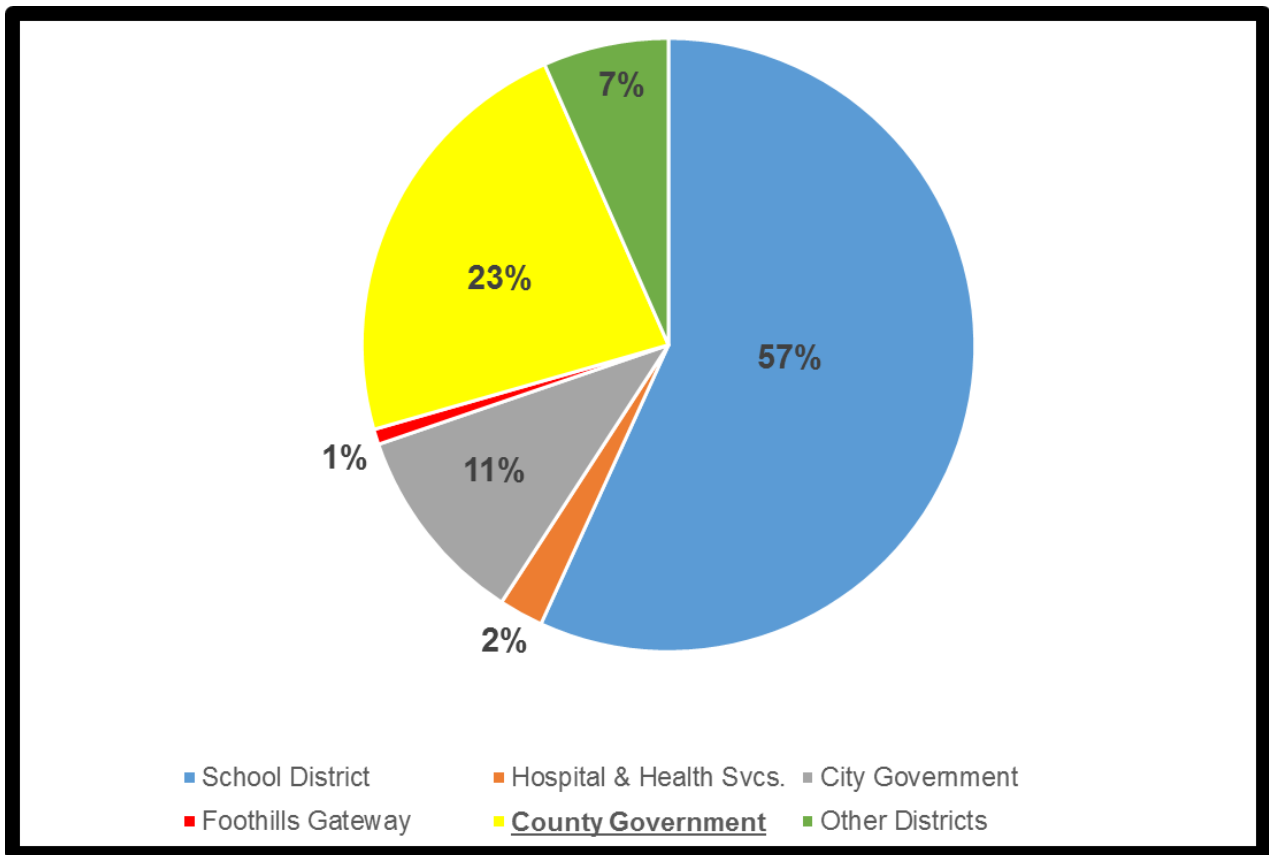
Disaster Recovery

Expenditures related to disaster recovery (primarily the 2013 floods) total \$16.5 million in 2020, including \$12.6 million related to three specific capital projects. This is a reduction from the 2019 Revised Budget of \$11.1 because projects planned for 2019 were delayed until 2020.

2020 Tax Levy Summary

County Share of Property Tax Levy

Because property tax assessments come from the Larimer County Assessor, and tax bills come from the Larimer County Treasurer, many people might assume that Larimer County receives all property tax revenues. However, Larimer County government receives **only about one-quarter** of your property tax payments. Based on an example property tax bill and levies adopted by taxing districts, an estimated share of property tax revenues for 2020 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 2020 Budget is based on the following property values supplied by the Office of the County Assessor (values in millions of \$):

Assessed Values				
Category	2018 Budget	2019 Budget	2020 Budget	'20-'19 % Chg.
Total Assessed Value	\$5,706	\$5,802	\$6,838	18%
TIF Value	\$290	\$313	\$358	14%
NET ASSESSED VALUE	\$5,416	\$5,489	\$6,480	18%
Actual Values				
New Construction	\$1,023	\$1,167	\$1,333	14%
TOTAL ACTUAL VALUE	\$51,864	\$53,315	\$62,969	18%

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

The 2020 Budget includes the following property tax revenues for County services:

- **Property Tax revenue will increase by 15 percent to support County Services.** Local property taxes continue to provide a significant part of the County Government Budget by supplying property tax revenues to support basic County services.
- **Larimer County will continue the current operating mill levy of 21.571 mills.** This amount (which has been the same since 1992) excludes any abatement mill levy authorized under Colorado law to regain lost revenue due to abatements and refunds.
- **Larimer County will provide a one-time credit of .540 mills, for a net 2020 mill levy of 21.031 mills on a one-time basis in 2020 only.** This action, allowed by Colorado law, will reduce the amount of property tax levy collected in 2020 by approximately \$3.5 million from what would have been collected at the normal mill levy rate. The credit is being provided to buffer the significant impact on home and business owners from the increased property value assessment in 2019.
- **Larimer County will also levy 0.082 mills (authorized by State Law)** to recover \$533,542 in revenue lost from abatements and refunds of property taxes in 2019. This is unchanged from the mill rate levied in 2019 to recover tax revenue lost in 2018.
- **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 \$4,859,753 in 2020 towards the operation of Foothills Gateway. This is an 18 percent increase from the previous year.
- **2020 Larimer County Government Mill Levy:**

○ County Services Operating Mill Levy	21.571
○ Plus State Abatement Mill Levy	.082
○ Less One-Time Mill Levy Credit	-.540
○ <u>TOTAL County Operations Mill Levy:</u>	<u>21.113</u>
○ Foothills Gateway Levy	0.750
○ GRAND TOTAL Mill Levy:	21.863 mills
▪ Change from 2019:	-.540 mills
- **Tax Impact:** - The tax impact on the owner of a \$384,200 home (representing an 18.2% increase from the prior-year value in a reappraisal year) with a taxable value of \$27,470 is expected to be a \$90, or 15 percent increase in the County’s share of property tax in 2020 (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	2018 Actual	2019 Adopted	2019 Revised	2020 Adopted	'20-'19 % Chg
101 – General	\$98.0	\$100.3	\$100.3	\$117.2	17%
182 – Health & Environment	\$3.4	\$3.5	\$3.5	\$4.0	13%
252 – Road & Bridge(b)	\$5.1	\$5.1	\$5.1	\$5.3	2%
262 – Human Services	\$8.9	\$9.2	\$9.2	\$9.5	3%
TOTAL County Services	\$115.4	\$118.2	\$118.2	\$136.0	15%
168 – Foothills Gateway	\$4.1	\$4.1	\$4.1	\$4.9	18%
GRAND TOTAL(a)	\$119.5	\$122.3	\$122.3	\$140.9	15%
<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	2018 Actual	2019 Adopted	2019 Revised	2020 Adopted	'20-'19 % Chg
101 – General	18.357	18.316	18.316	18.669	2%
182 – Health & Environment	.634	.642	.642	.618	-4%
252 – Road & Bridge(a)	.926	.937	.937	.813	-13%
262 – Human Services	1.654	1.676	1.676	1.471	-12%
Base Mill Levy (Limited by Law)	21.571	21.571	21.571	21.571	0%
Less: Temporary (One-Time) Tax Credit(b)	-.462	0.000	0.000	-.540	-100%
Plus: Abatements & Refunds Levy(b)	.233	.082	.082	.082	0%
TOTAL For County Services	21.342	21.653	21.653	21.113	-3%
168 – Foothills Gateway	.750	.750	.750	.750	0%
COUNTY GRAND TOTAL	22.092	22.403	22.403	21.863	-2%
<p>(a) = Of the Road and Bridge Mill Levy, 0.309 mills will be contributed to the I-25 Expansion project in 2020</p> <p>(b) = Any revenues associated with these mill levies accrue to the General Fund</p>					

2020 Revenue Summary

Overview

The 2020 Budget includes \$368.1 million in external revenues, which is a decrease of \$54.7 million or 13 percent from the revised level of \$424.5 million. External revenues primarily include the property tax levy, sales and use taxes, intergovernmental revenues, debt proceeds, charges for services, grants, licenses and permits, and other miscellaneous revenues provided by outside sources. The 2019 Revised Budget included \$75.5 million in one-time proceeds from Certificates of Participation (COPs) to fund the Jail Improvement capital project. Net of these revenues the 2020 Budget represents an increase of 6 percent over the 2019 Revised Budget.

Internal revenues including transfers between funds, inter-departmental charges for services, decreases by \$22.4 million or 19 percent from the 2019 Revised Budget. The 2020 Budget would result in a net decrease in ending fund balances of \$110.7 million, as all revenues total \$465.1 million versus expenditures of \$575.8 million. This is mainly due the receipt of one-time revenues in 2019 for capital projects (such as the COP's) that will be spent in 2020.

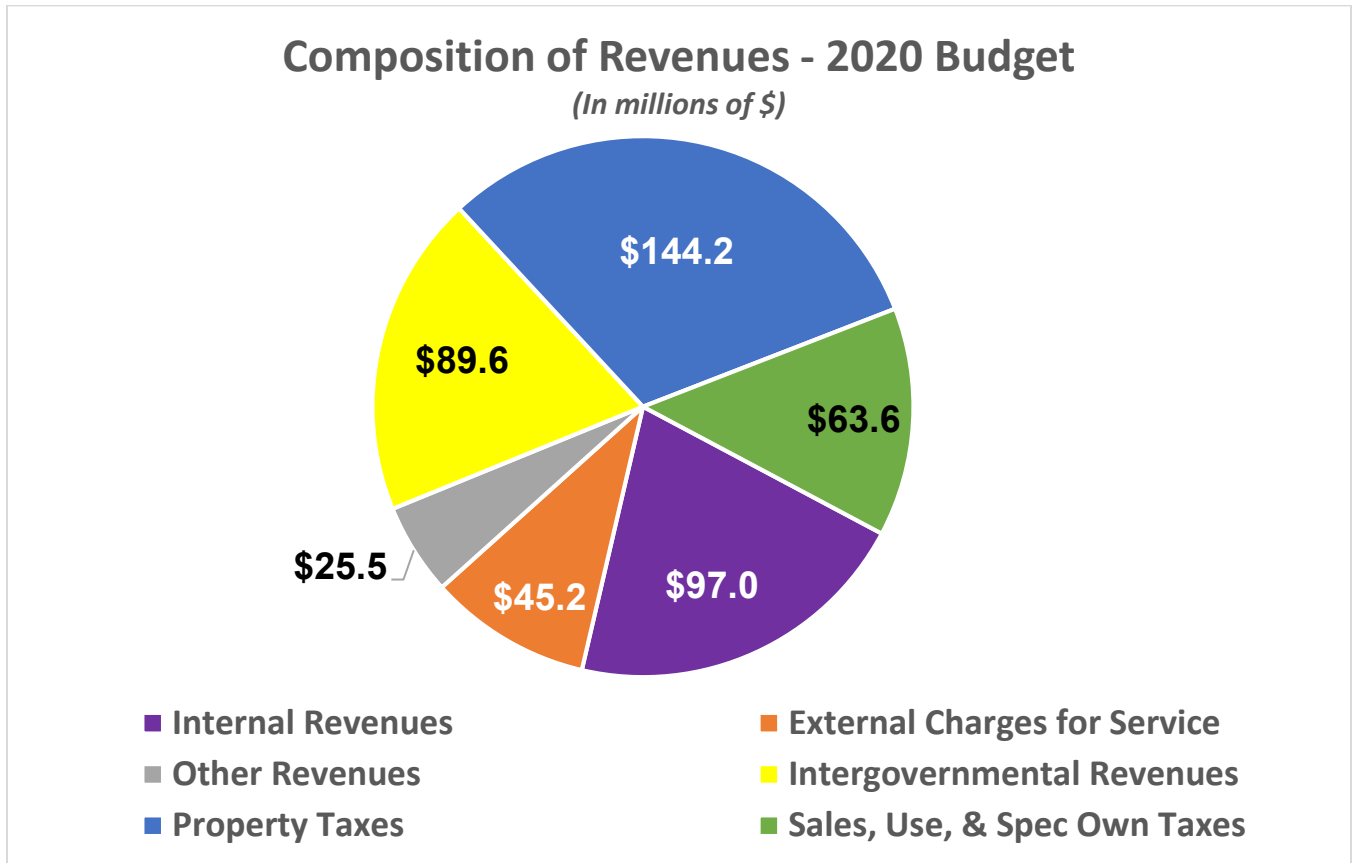
In total, County revenues to support operations decrease by \$78.7 million in 2020, or 14 percent from the 2019 Revised Budget, to \$465.1 million. This amount, plus beginning fund balances, matches expenditures plus ending fund balances and represents a balanced budget.

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 2020, property tax revenues of \$144.2 million will represent 39 percent of the County's external operating revenues and 31 of all total revenues. Aids from the State of Colorado to support mandated programs and other general support represent 17 percent of total operating revenues.



Revenue Analysis by Category

Property Taxes

Property tax revenues increase by \$19.2 million or three percent over the 2019 Revised Budget, mainly due to an increase in assessed taxable value of 18.2 percent over 2019.

- Property taxes budgeted for General County operating purposes total \$136 million, an increase of \$17.8 million or fifteen percent over 2019. This amount is reduced by \$3.5 million from the amount that could be collected based on assessed value due to the inclusion of a one-time mill levy credit for taxpayers in 2020.
- An additional \$4.9 million is collected and distributed to the Foothills Gateway facility, an increase of 18 percent over 2019.
- An additional \$3.3 million is collected on behalf of General and Public Improvement Districts and the Pest Control District, which represents an increase of \$644,000 or 23 percent over 2019.

Intergovernmental Revenues

Intergovernmental revenues in 2020 increase by \$1.9 million, or two percent, from the 2019 Revised Budget to \$88.8 million. Significant changes include:

- Anticipated reimbursements and grants related to flood projects increase by \$5.9 million, as projects initially anticipated to be completed in 2019 were delayed into 2020.
- State gas tax receipts allocated to the Road and Bridge department decline by \$1.8 million due to a one-time allocation provided by the State in 2019.

- Revenues related to grants for capital projects decrease by \$3.7 million in the Road and Bridge department.

Sales, Use and Special Ownership Tax

Sales, Use and Special Ownership tax revenues are budgeted at \$63.7 million, a decrease of \$1.9 million or three percent from the 2019 Revised Budget, mainly due to conservative budgeting of such revenues. The 2020 budget represents a \$2.1 million or three percent increase over the 2019 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 (2020 budget of \$8.1 million in revenues).
- 0.25 percent (2 ½ cents on \$10) for Open Space (2020 budget of \$13.6 million).
- 0.15 percent (1 ½ cents on \$10) for construction and operation of the County Fairgrounds (2020 budget of \$8.1 million).
- 0.25 percent (2 ½ cents on \$10) for behavioral health services and construction of a facility (2020 budget of \$13.6 million).

Sales taxes are budgeted to decline by six percent or \$2.8 million from the 2019 Revised Budget at \$43.5 million. The decrease is mainly due to conservative budgeting practices; the 2020 amount represents an increase over the 2019 Adopted Budget of 5.5 percent.

Use taxes, which are allocated to the same programs at the same proportions to sales tax, are anticipated to decrease by \$600,000 or 9 percent to approximately \$8.3 million. Specific Ownership tax increases by two percent to \$11.9 million in 2020. Most of this revenue source (\$11.6 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 \$732,500 or two percent from the 2019 Revised Budget to \$45.2 million. The most significant changes to the 2019 Revised Budget include:

- Revenues in the Solid Waste department decline by \$1.2 million due to conservative revenue estimates.
- Revenues in the Community Corrections department increase by \$409,000 which represent increase per-diem reimbursement rates from the State for most client services (though rates for some specialized programs declined from 2019).
- Revenues related to the elections cycle increase by \$503,000 based on historical collections during presidential election years.
- Revenues in the Office of the Clerk and Recorder decline by \$325,000, based mainly on conservative estimates for Motor Vehicle (\$348,000).

Other External Revenue Sources

Most other external revenue sources, other than debt proceeds, decline by \$779,000 or three percent from the 2019 Revised Budget. The decrease from the revised budget is due largely to conservative budgeting of revenues based on experience in 2019. For instance,

- Interest earnings decline by \$441,000 or nine percent from the Revised Budget but increase by \$514,000 or 14 percent over the Adopted Budget due to elevated interest rates.
- Miscellaneous Revenues increase by \$1.6 million or 19 percent, largely because departments that had not previously paid the Countywide Indirect Cost Allocation that offsets General Fund support for administrative services will be required to do so in 2020.

- Licenses and Permits decrease by one percent from the Revised Budget but increase by 25 percent over the Adopted Budget due to continued high demand for camping and building permits.

Debt proceeds were budgeted at \$75.5 in 2019 to fund the Jail Improvement project; there are no such revenues budgeted in 2020.

Internal Revenues

Internal revenues increase by \$20.1 million or 18 percent from the 2019 Revised Budget to \$127.8 million in 2020. This is primarily due to:

- Transfers between funds decrease by \$24.8 million of 37 percent, due mainly to a one-time transfer of \$22 million from the General Fund for capital projects in 2019 (the amount for such projects is \$4.4 million in 2020), and the transfer of corporate Information Technology services from an internal service fund to the General Fund in 2020, which results in a \$7.9 million reduction.
- The 2020 Budget would utilize \$110.5 million in fund balance for capital projects. Significant projects include:
 - County Jail Improvement Project, \$50 million
 - Fleet Services Campus Replacement, \$29.5 million
 - Ranch Master Plan Development, \$11.8 million
 - Solid Waste Wasteshed Consultants and Projects, \$10 million
 - Behavioral Health Facility construction, \$8.5 million
 - Pave a gravel section of County Road 72 from U.S 287 to County Road 21, \$6 million
 - Purchase and develop an Emergency Operations Center, \$4.4 million

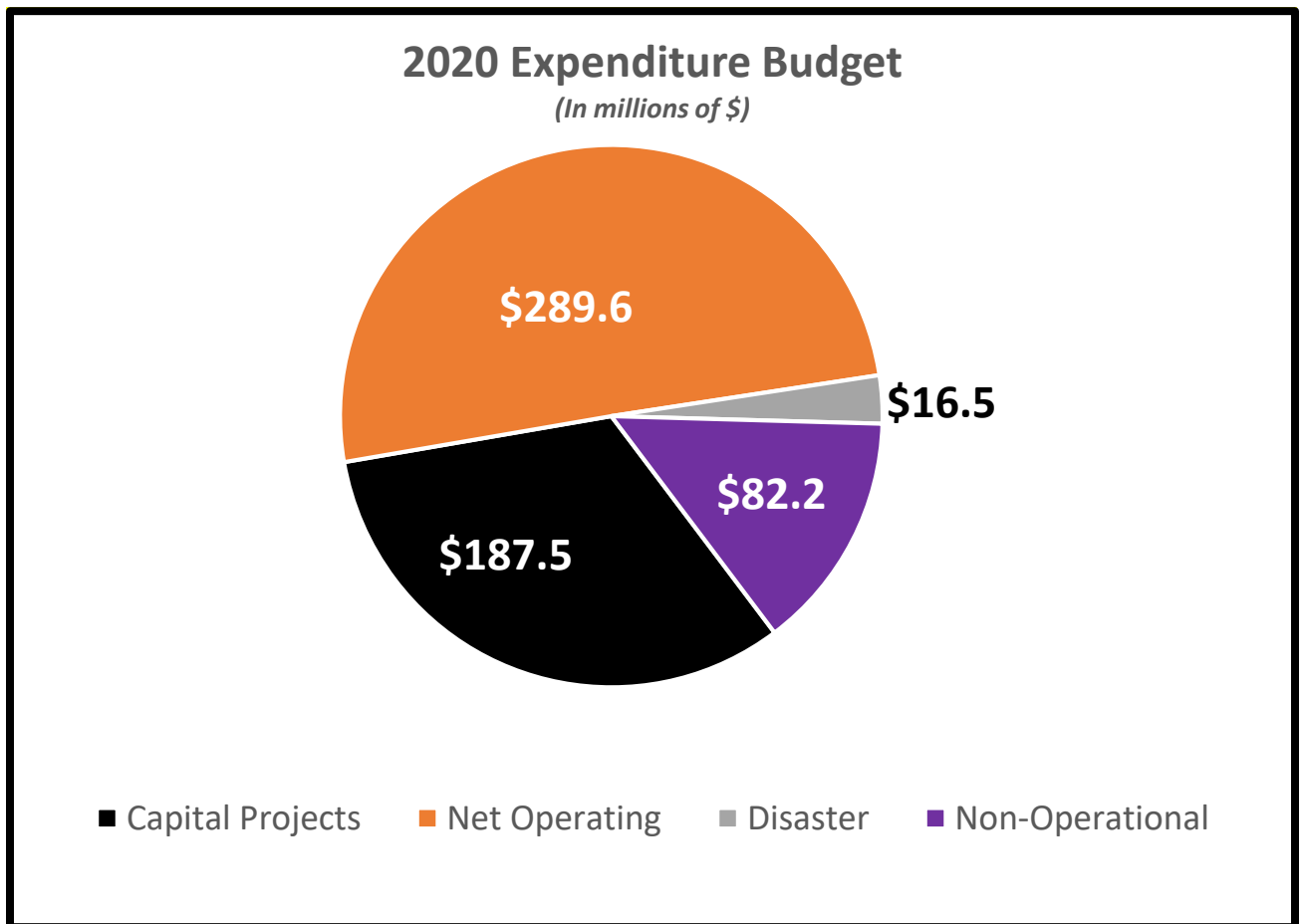
2020 Expenditure Summary

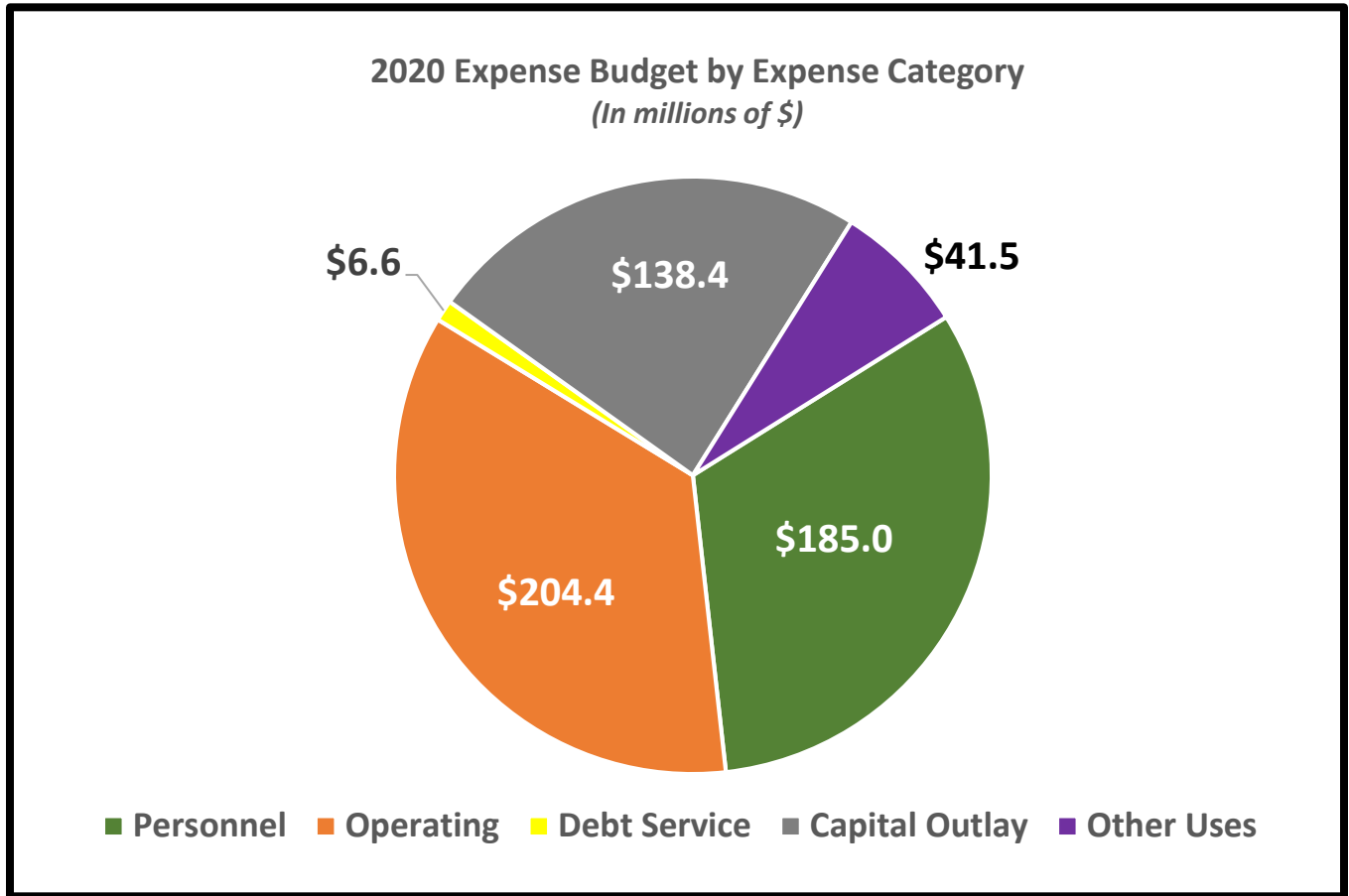
Overview

The 2020 gross expenditure budget for Larimer County Government is \$575.8 million, an increase over the 2019 Revised Budget of \$487.8 million or 18 percent. The gross expenditure budget includes:

- Non-Operational Governmental Accounts total \$82.2 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 \$16.5 million in 2020 (see the Capital Projects section for additional information on disaster-related capital projects).
- Capital Project funding totals \$187.5 million. See section E of the Capital Budget for more detail.

Not including these three categories, the 2020 Budget includes net expenditures of \$289.6 million, an increase of \$28.7 million or 11 percent from the 2019 Adopted Budget.





Expenditure Highlights by Category

Operating Costs

Operating costs increase by \$16.3 million, or nine percent, over the 2019 Revised Budget. Significant changes include:

- Costs for disaster relief capital projects, utilizing operating accounts, increase by \$10.8 million because projects originally planned for 2019 were delayed until 2020.
- Costs in the Office of the Sheriff decrease by \$2.2 million, mainly due to the completion of one-time projects carried forward from 2018 into 2019.
- Costs for capital projects, utilizing operating accounts, increase by \$4.9 million in Solid Waste and \$1.1 million in the Road and Bridge department.

Personnel Costs

Personnel costs increase by \$9.3 million or five percent over the 2019 Revised Budget. Significant changes from the 2019 Revised Budget include:

- 34.5 FTE new positions are created to begin staffing the first phase of the Jail Improvement Project, with a total salary and benefit cost of \$1.5 million.
- Costs to hire temporary election workers for the 2020 Presidential Election increase by \$1.5 million.
- Wage increases and benefit cost to continue for existing staff total approximately \$5.1 million.

Capital Outlay

Capital outlay costs increase by \$86.1 million to \$138.4 million, an increase of 165 percent over the 2019 Revised Budget mainly due to beginning implementation of the Facilities Master Plan and the Ranch Master Plan (see Capital Budget Section for additional information). Significant capital outlay expense accounts include the following projects (note that some costs for capital projects are coded to accounts that fall under “Operating Costs”. See the individual capital project narratives for more detail):

- Behavioral Health Center: \$17.1 million
- Ranch Master Plan projects: \$11.2 million
- Jail Improvement: \$50.5 million
- Fleet Campus Replacement: \$29.5 million
- Emergency Operations Center: \$4.9 million

Debt Service

Debt Service payments increase by \$1.4 million or 27 percent over the 2019 Revised Budget to \$6.6 million. 2020 will include the initial payments for the Certificates of Participation that fund the Jail Improvement Project and are estimated at \$6 million. Remaining debt service payments are mostly for Improvement District projects.

Inter-fund Transfers

Transfers between funds decrease by \$25.6 million or 38 percent from the 2019 Revised Budget. This reduction is mainly due to:

- The elimination of a one-time transfer of \$22 million from the General Fund for capital projects in 2019, offset by a transfer for such projects of \$4.4 million in 2020.
- The transfer of corporate Information Technology services from an internal service fund to the General Fund in 2020, which results in a \$7.9 million reduction.

2020 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 2020. These requests were evaluated based on the above three criteria, applicability to the County’s Strengths, Weaknesses, Opportunities, and Threats (SWOT) analysis from spring 2019, plus any documented performance improvement goals or return on investment. The following Service Proposals are included in the 2020 Budget, based on the categories above.

Capacity Expansion

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Assessor	Appraisal Staff	\$160,066	Property Tax Levy	Ongoing

Explanation: Two regular FTE Appraiser positions are created due to an increasing number of real estate parcels (12,000 increase in past 10 years) that must be valued each appraisal cycle. In addition, the additional staff will improve modeling processes and update data used in appraisals from an existing backlog of building permits. Staffing in the office has not changed since 2012, and the number of parcels per appraiser is between 14 and 24 percent higher than in peer counties.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
County Manager	Internship Program	\$0	Absorbed in Existing Budget	Two Years (2020 and 2021)

Explanation: Larimer County is applying for the Cathy Shipley Best and Brightest Internship Program, which provides funding for a full-time intern to work in the County Manager's Office. This intern will work under the County Manager's general direction and will work on special projects and assignments. Total annual cost of the internship is \$60,367, of which the Colorado Department of Local Affairs is providing \$20,000 annually as a grant award.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Community Development	Larimer Humane Society Contract Increase	\$68,370	Property Tax Levy	Ongoing

Explanation: Funding is provided for the annual contract valuation formula, which is based on several factors: the cost to operate the animal shelter, provide veterinary services, provide animal protection and control services, sell and manage licenses, perform community outreach and provide overnight dispatch service along with an allocated cost for support services such as finance and human resources that are required for those functions. The contract cost is allocated to various jurisdictions with which LCHS provides contracted services. The 2020 budgeted amount also includes \$2,500 for the County to cover the cost of pet licensure for low-income seniors.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Community Development	Electronic Plan Review	\$31,300	Property Tax Levy & User Fees	Ongoing

Explanation: The Community Development Department will purchase new software and equipment to allow customers to submit plans electronically. This will improve customer service and help staff review plans more efficiently. The project is funded partially from general fund resources (\$16,800) and from Building Department user fees (\$14,500)

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Coroner	Additional Staff and Vehicle	\$167,412	Property Tax Levy	Combination

Explanation: Two regular positions are added to the Coroner’s Office, which continues to expand into a regional facility and see increased workload due to population increases. One position will handle administrative tasks, such as billing for facility use by outside parties; and one position is a Medicolegal Investigator that handles death investigations. Funding includes \$41,000 in one-time costs to purchase an additional vehicle.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Criminal Justice Services	Victim Witness Specialist Position	\$69,593	Property Tax Levy	Ongoing

Explanation: One existing part-time position is increased to full-time and one 80 percent regular position is created due to the anticipated workload from a change in State law. House Bill 19-1064 decreed that each victim of a crime has the right to be informed when a person who is accused or convicted of a crime against a victim enters custody, fails to appear for custody, is released or discharged from custody from county jail or other facility or escapes a secure or non-secure correctional facility or program. Additionally, the victim has a right to be informed when a person convicted of a crime against the victim is placed in or transferred to a less secure public or private correctional facility or program.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Criminal Justice Services	Pre-Trial Services Specialist Positions	\$134,539	Property Tax Levy	Ongoing

Explanation: Two regular Court Services Specialist I positions are created due to a 52 percent increase in individuals ordered into pre-trial services over the past five years, which reduces overall costs to the County by keeping individuals out of jail while awaiting trial. The additional positions will ensure staff are able to provide mandated supervision duties to all level of pre-trial service clients.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Criminal Justice Services	Records Management Position	\$36,967	Property Tax Levy	Ongoing

Explanation: One half-time regular Department Specialist is created due to the anticipated workload from a change in State law. House Bill 19-1275 allows courts to order the sealing of defendants’ criminal justice records for fully dismissed cases, completed diversion agreements, and completed deferred judgments with dismissed counts. This bill also allows defendants to petition for sealing criminal conviction records without requiring them to file a separate civil action.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
District Attorney	Intake Staffing	\$276,976	Property Tax Levy	Ongoing

Explanation: Two regular Deputy District Attorney positions and one regular administrative position are added to address increasing workloads related to digital evidence from body worn cameras, sensitive criminal investigations areas (such as elder abuse), and for screening of cases to determine levels of charges.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Engineering	Stormwater Right-of-Way Tech Position	\$115,520	Property Tax Levy	Ongoing

Explanation: Larimer County has been regulated under the Municipal Separate Storm Sewer System (MS4) stormwater permitting requirements of the Colorado Department of Public Health & Environment (CDPHE) and Environmental Protection Agency (EPA) since 2008. Permitting requirements continue to evolve and additional requirements have been added in recent years. Existing staff can no longer absorb these duties, such as conducting more frequent and targeted field inspections for potential illicit stormwater discharges and responding to right of way/utility access permit requests.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Engineering	Improvement District Tech Position	\$171,160	Outside Revenues	Ongoing

Explanation: One regular position is created to support the maintenance needs of the nearly 60 improvement districts plus potential new improvement districts and service levels. Considerable time is spent each year in working with individual road boards to plan and communicate the maintenance plans. When implemented, staff need to develop bids and then administer and field inspect the work of crack sealing, chip sealing and patching programs in the various subdivisions, in addition to monitoring contracts for snow and ice control and gravel road maintenance.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Engineering	Construction Management Software	\$30,000	Property Tax Levy	Ongoing

Explanation: Funding is provided to purchase licenses for updated construction management software to help staff track progress on and expenses for at least \$10 million in annual infrastructure capital projects.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Facilities	Administrative Staff	\$21,675	Absorbed in Existing Budget	Ongoing

Explanation: Management and oversight of County facilities, plus the addition of new or expanded facilities as part of the Master Plan has led to increased workload for administrative staff in the Facilities Management Department. Workload issues include vendor contracting and management, insurance compliance, asset maintenance tracking, and capital project billing.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Finance	Accounting Tech – Sales Tax	\$48,899	Sales Tax Revenues	Ongoing

Explanation: One 0.75 FTE regular position is created in Sales Tax Administration to manage increasing workload. Examples include new regulations that require remote vendors to collect and remit sales tax, which led to an increase in open vendors from 28,000 to over 103,000; and increasing the enforcement of project cost reports (audit/review of building material use tax paid on building permits), which has resulted in more audits/reviews.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Finance and Road & Bridge	Accounting Tech – Limited Term	\$68,478	Disaster Reimbursements	One-Time

Explanation: Funding is continued for one limited term position for accounting duties related to flood recovery programs.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Human Resources	Benefits Team Lead Funding Reallocation	\$98,587	Property Tax Levy	Ongoing

Explanation: The funding source for this position is changed from the Employee Benefits Fund to the General Fund. All other similar positions were transferred to the General Fund in 2017.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Sheriff	Law Enforcement Step Plan Adjustments	\$518,000	Property Tax Levy	Ongoing

Explanation: Funding is provided to ensure that compensation for Larimer County law enforcement personnel remain consistent with other law enforcement agencies in the Northern Colorado Region and among the 10-peer county group.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Veterans' Services	Administrative Costs	\$87,000	Property Tax Levy	Ongoing

Explanation: Funding is provided for administrative support costs that had been absorbed by the Workforce Center, which can no longer be continued due to State and Federal revenue reductions. These resources will enable the Veterans' Services to fill the Veterans' Services Officer on a full-time basis in 2020.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Workforce Center	High School Equivalency Program	\$25,500	Property Tax Levy	Ongoing

Explanation: Funding is provided to continue providing high school equivalency programs that would be eliminated due to reductions in federal funding. This program had provided high school equivalencies to 149 young adults over the four-year period 2014-2019. The Workforce Center will engage other community partners that also provide these services to determine the most cost effective programming approach, and seek Board of County Commissioners approval to utilize these funds.

Strategic Plan Goals

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Information Technology	Business Analyst Capacity Expansion	\$191,334	Property Tax Levy	Combination

Explanation: The Larimer County 2019-2023 Strategic Plan (goal three objective four) has identified the need to promote data-driven decision making within the organization. With limited capacity and specific gaps in required range of skills for the nature of work, resources are provided for a data catalog tool for automated/assisted discovery of all shareable data assets that the county uses, and increased business analysis capacity on a short-term contract basis. One regular Business Analyst position is created to implement this and other data analysis-related Strategic Plan items. These resources will lead to projects that provide greater efficiency, consistency, and security in operations and services for county customers. The Business Analyst position will assist with the Community Health and Resilience Mapping proposal summarized below.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Multiple	Community Health & Resilience Mapping	\$314,486	Property Tax Levy	One-Time

Explanation: The Larimer County 2019-2023 Strategic Plan (goal three objective four) has identified the need to promote data-driven decision making within the organization. Funding is provided to develop a tool that will enable county staff to measure and map community health and wellbeing. This is imperative to Larimer County's mission because it will enable the county to continue to make data driven decisions on the resources, services and programs needed by the community. The tool will pull from both internal and external (local and national) data sources that align with a County definition of community

health and wellbeing. The data will include metrics relating to the overall health of our children and youth, families, individual adults and our aging population in relation to topics such as physical health, mental health, food insecurity, employment and financial security topics. Additional data sources may be available to measure and map natural resources and infrastructure resources such as flood plains, watersheds and other elements necessary to the health of the County. The Business Analyst in the Business Analyst Capacity Expansion proposal summarized above will assist with this effort.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Multiple	Strategic Analysis – Childcare and Housing	\$100,000	Property Tax Levy	One-Time

Explanation: The Larimer County 2019-2024 Strategic Plan (goal two objectives three and four) has identified the need to improve the access to childcare and housing across Larimer County. While both objectives have a wealth of initiatives occurring across the County with non-profit, for profit, business and community partners, a significant gap exists regarding County-wide data and needs analyses and strategic direction. Funding is provided for a contract to conduct a full County-wide needs and data analysis on both topics. The contractor will be expected to analyze all existing data, obtain feedback and input from the business sector and from community residents. The deliverable will also provide the Board of County Commissioners with a framework that outlines strategic direction and action based on national research and best practices in both areas.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Multiple	Job Coaching	\$62,469	Property Tax Levy	Ongoing

Explanation: The Larimer County 2019-2023 Strategic Plan (goal two, objective two) will increase job opportunities available to persons with disabilities in our community by first expanding our organization's efforts to employ persons with disability and then helping other organizations achieve similar goals. Larimer County 2019-2023 Strategic Plan (goal three objective three) seeks to improve the County's ability to be more collaborative, adaptable and inclusive in the way it provides services. One position is created that will help meet these objectives in a variety of ways, including developing recruitment and hiring practices that encourage the hiring of persons with disabilities where appropriate, and ensuring harder-to-reach populations are included in recruitment and hiring efforts, and outreach projects (such as facility planning, service delivery alternatives, Community Survey, etc.).

Service Expansion

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Community Development	Electrical Permits and Inspections Service	\$262,129	User Fees	Ongoing

Explanation: Three regular positions are created so that Larimer County may take over electrical permitting and inspections from the State, effective July 1, 2020. Electrical permits/inspections within this service area would include work as part of residential, commercial and utility buildings (new, additions, alterations), photovoltaic installations, electric-only permits (service upgrades, temporary power poles), furnace, ACs and water heaters, mobile home parks, fire alarms, electrical signs, oil/gas operations, and cell towers. The County would adopt the 2017 National Electrical Code, hire, train and equip electrical

inspectors and a new permit technician, adopt electrical permit and inspection procedures, reprogram our permit processing system to include electrical, prepare educational handouts, and notify the public, especially electrical contractors. The county would review electrical plans only for commercial installations, multi-family, single-family dwellings over a certain size/ampere and solar PV permits. Plan review will be done either by new inspectors or existing plan review staff with proper experience and training. Costs for this program will be covered by fees currently paid to the State for these services.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Community Development	Planner 1 Position for Estes Valley	\$0	Absorbed in Existing Budget	Ongoing

Explanation: Larimer County will resume development review for projects in the unincorporated Estes Valley beginning January 2020. Previously, the town staff have conducted development review on behalf of the County, where the County has compensated the town for that work as agreed through an intergovernmental agreement. This position will be funded with resources previously remitted to the town. Transition will require converting historic case files, modifying application forms, adopting and administering a new overlay district within the Larimer County Land Use Code for the Estes Valley, and providing ongoing development review services for approximately 15-18 new land use cases per year, according to recent trends. The new planner will also respond to customer phone calls and emails, and staff pre-application development requests from Estes Valley applicants.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Community Development	Short-Term Rental Positions – Limited Term	\$111,803	Absorbed in Existing Budget	Limited Term

Explanation: Two limited term positions are created (through the end of 2021 to implement new short-term rental regulations that will become effective Sept. 1, 2019. The County intends to accept limited numbers of applications in 2019 and to begin to notify owners in 2020 about the need to seek compliance by the end of 2021. Application and permit fees will cover the cost of the positions.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Finance	Cost Allocation Plan Consultant	\$18,000	Property Tax Levy	Ongoing

Explanation: Funding is provided to outsource annual production of the County's Cost Allocation Plan, which is used to recover administrative overhead costs (human resources, information technology, budget, finance, etc.) from state and federal grant and reimbursement programs. Most of the 10-county peer group utilize a firm to prepare these plans, which must comply with State and Federal regulations.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Human Resources	Election Worker Administrative Costs	\$107,923	Property Tax Levy	Cyclical

Explanation: Funding is provided to cover increased costs due to the Elections Office adding approximately 1,369 employees into the payroll system (as Elections Workers are employees, which means all employment requirements apply, I-9, W-4, etc.). There are unique tax requirements for Election Workers, if wages meet a certain threshold we have to refund certain taxes withheld at the end of the year, as well as run a specific end of year process, this requires specific handling of Election Workers, through the end of the year. This funding will be cyclical in nature as some election cycles (especially Presidential) require significantly more election workers be hired.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Human Resources	Internal Communication Resources	\$17,390	Property Tax Levy	Ongoing

Explanation: Funding is provided to increase an existing position from part-time to full-time to improve existing internal communication efforts to County employees.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Information Technology	Network Infrastructure Security	\$330,000	Property Tax Levy	Combination

Explanation: Funding is provided to further improve the County's critical information technology network against cyberthreats. The amount provided in 2020 will enable implementation of security measures with an ongoing cost of \$100,000 annually.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Public Information	Community Survey	\$8,000	Property Tax Levy	Cyclical

Explanation: The Public Affairs Department anticipates the need for additional outreach resources for the biennial Community Survey, such as language translation and ADA compliant options for people with disabilities that have not been pursued in past community survey efforts. This funding will be cyclical as the survey is completed every two years.

Position Summary Schedule

Overview

A schedule of changes to regular, authorized positions in the 2020 budget by Office/Department and Service Category is shown below and are reported as full-time equivalents (FTE). Limited-term and temporary positions are not included in this summary.

Elected Office/Department		2018 Final	2019 Revised	2020 Change	2020 Budget
Public Safety					
	Coroner	8.00	9.00	2.00	11.00
	Criminal Justice Services	187.50	188.50	5.30	193.80
	District Attorney	87.00	87.00	3.00	90.00
	Emergency Management	3.00	3.00		3.00
	Sheriff	410.00	417.00	35.00	452.00
<u>Subtotal – Public Safety</u>		<u>695.50</u>	<u>704.50</u>	<u>+45.30</u>	<u>749.80</u>
Community Planning, Infrastructure and Resources (CPIRs)					
	Community Development	38.22	40.22	4.00	44.22
	Engineering	31.00	31.00	2.00	33.00
	Natural Resources	43.70	47.10	3.00	50.10
	Road and Bridge	66.00	69.00	1.00	70.00
	The Ranch	21.50	22.62		22.62
	Solid Waste	25.50	25.50	4.00	29.50
<u>Subtotal – CPIRs</u>		<u>225.92</u>	<u>235.44</u>	<u>+14.00</u>	<u>249.44</u>
Human and Economic Health					
	Behavioral Health		4.50	1.50	6.00
	Extension	4.00	4.00		4.00
	Health and Environment	83.40	83.40	-5.50	77.90
	Human Services	362.43	364.98	40.50	405.48
	Workforce & Economic Development	6.00	58.75		58.75
<u>Subtotal – Human & Economic Health</u>		<u>455.83</u>	<u>515.63</u>	<u>+36.50</u>	<u>552.13</u>
Public Records & Information					
	Assessor	43.00	43.00	2.00	45.00
	Clerk and Recorder	85.00	87.00		87.00
	Public Communication	2.75	2.75		2.75
	Treasurer	14.00	14.00		14.00
<u>Subtotal – Public Records & Information</u>		<u>144.75</u>	<u>146.75</u>	<u>+2.00</u>	<u>148.75</u>

	Elected Office/Department	2018 Final	2019 Revised	2020 Change	2020 Budget
Support Services					
	Board of County Commissioners	12.00	12.00		12.00
	County Attorney	15.42	16.42		16.42
	Facilities	32.50	33.50	1.50	35.00
	Finance	26.25	25.25	1.00	26.25
	Fleet	18.00	18.00		18.00
	Human Resources	20.80	20.80	2.20	23.00
	Information Technology	76.50	77.50	1.00	78.50
	<u>Subtotal – Support Services</u>	<u>201.47</u>	<u>203.47</u>	<u>+5.70</u>	<u>209.17</u>
	TOTAL	1,723.47	1,805.79	+103.50	1909.29

Specific changes by Service Category are displayed below:

Elected Office/Department		FTE Change	Position Titles
Public Safety			
	Coroner	+2.00	Admin Assistant I (1); Medicolegal Investigator I (1)
	Criminal Justice Services	+5.30	Correctional Case Specialist II (1); Victim Witness Specialist (1.8); Dept. Specialist (0.5) Court Services Specialist I (2)
	District Attorney	+3.00	Legal Assistant I (1); Deputy DA III (2);
	Sheriff	+35.00	Booking Data Specialist (1); Corporal (3); Deputies (27); Emergency Services Tech (1); Sergeant (2); Sr. Accounting Tech (1)
Community Planning, Infrastructure and Resources (CPIRs)			
	Community Development	+4.00	Building Inspector (2); Building and Code Compliance Tech (1); Planner I (1)
	Engineering	+2.00	Engineering Tech II (2)
	Natural Resources	+3.00	Park Ranger (2); Weed Control Tech I (1)
	Road and Bridge	+1.00	Project Manager (1)
	Solid Waste	+4.00	Landfill Worker II (1); Solid Waste Manager (1); Landfill Gate Attendant (2)
Human and Economic Health			
	Behavioral Health	+1.50	Comms. Specialist (0.5); Grant Manager (1)
	Health and Environment	-5.50	Dept. Specialist II (-1); Health Educator (-1); Nursing Supervisor (-0.5); Public Health Nurse (-1); Senior Accounting Tech (-1); WIC Educator (-1)
	Human Services	+40.50	Case Aide (1); Human & Economic Health Director (1) Converting 38.5 positions from limited term to regular
Support Services			
	Facilities	+1.50	Facilities Services Worker II (1); Admin Assistant (0.5)
	Finance	+1.00	Accounting Tech I (0.75); Dept. Specialist (0.25)
	Human Resources	+2.20	Comms Specialist (0.2); Dept. Specialist II (1); Employment Specialist (1)
	Information Technology	+1.00	Business Analyst (1)
Public Records and Information			
	Assessor	+2.00	Appraiser Trainee (2)
TOTAL		+103.50	

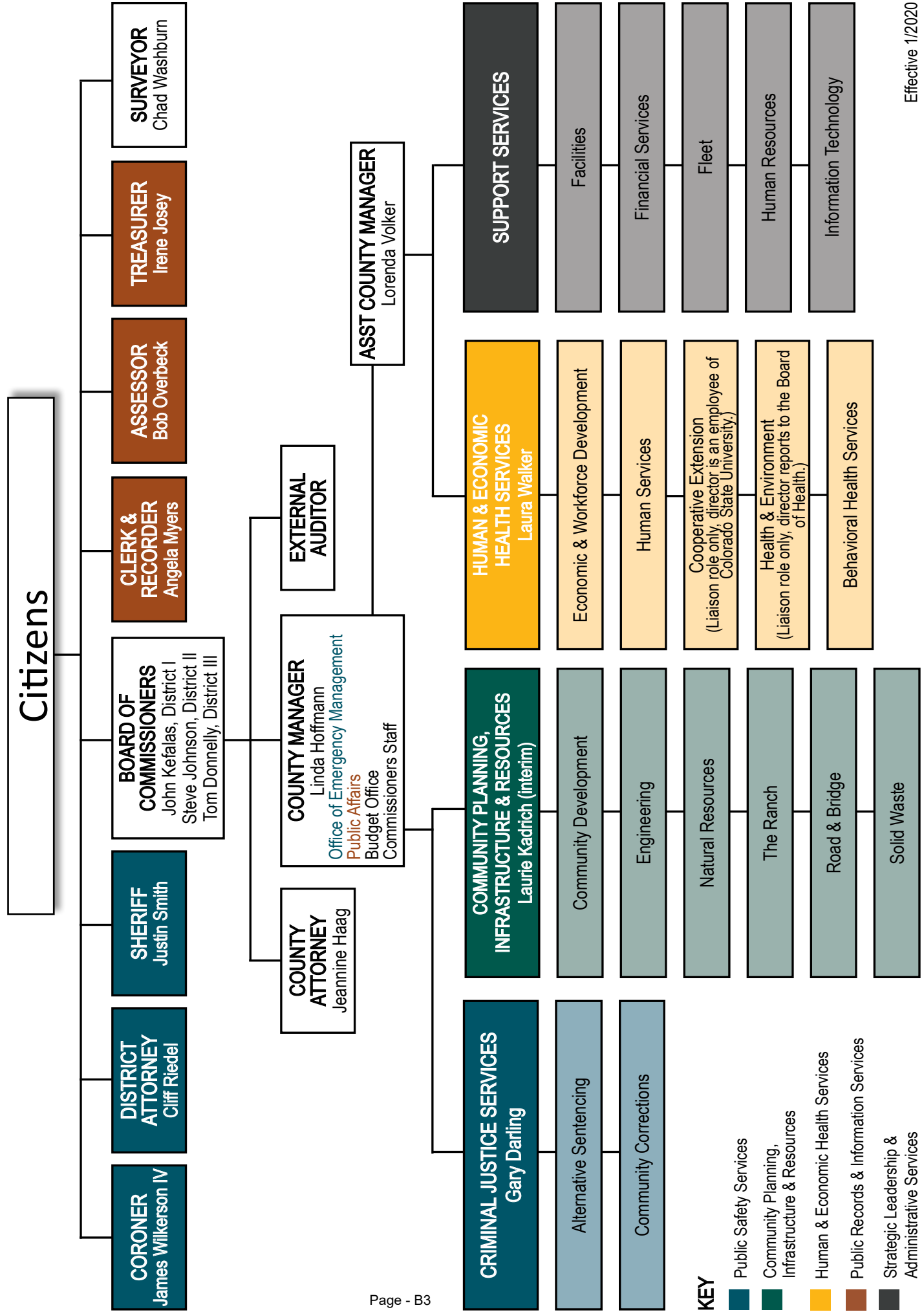
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Section B – Financial Information & Policies

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LARIMER COUNTY ORGANIZATIONAL CHART



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				
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		X
Public Trustee	X					
Sheriff	X			X		
Surveyor	X					
Treasurer	X					

2020 Expenditures by Office/Department

Overview

The 2020 gross expenditure budget for Larimer County Government is \$575.8 million, broken out by Elected Office/Department as shown in the tables below:

Elected Office/Department	FY2018 ACTUAL	FY2019 ADOPTED	FY2019 CHANGES	FY2019 REVISED	FY2020 ADOPTED	2020-2019 REVISED \$
Assessor	\$4,206,649	\$4,516,625	\$41,385	\$4,558,010	\$4,731,938	\$173,928
Clerk and Recorder	\$9,131,365	\$8,652,145	\$787,498	\$9,439,643	\$13,249,089	\$3,809,446
Engineering	\$10,863,624	\$7,254,146	\$2,459,424	\$9,713,570	\$9,607,303	(\$106,267)
Natural Resources	\$20,556,465	\$19,846,785	\$45,585	\$19,892,370	\$26,449,170	\$6,556,800
Community Development	\$5,365,438	\$5,640,143	\$1,020,488	\$6,660,631	\$6,170,004	(\$490,627)
Road and Bridge	\$43,245,636	\$54,010,685	(\$13,047,221)	\$40,963,464	\$52,403,864	\$11,440,400
The Ranch	\$12,726,706	\$10,829,442	\$124,024	\$10,953,466	\$24,504,075	\$13,550,609
Solid Waste	\$5,587,127	\$11,122,546	\$1,351,732	\$12,474,278	\$17,306,482	\$4,832,204
Community Planning, Infrastructure & Resources - TOTAL	\$99,373,043	\$109,827,232	(\$8,148,378)	\$101,678,854	\$137,515,151	\$35,836,297
Criminal Justice Services	\$19,076,216	\$21,975,356	(\$216,026)	\$21,759,330	\$21,006,878	(\$752,452)
Budget	\$39,455,353	\$61,456,889	(\$3,970,628)	\$57,486,261	\$34,023,607	(\$23,462,654)
Commissioners and County Manager	\$3,260,238	\$5,429,066	(\$2,783,026)	\$2,646,040	\$5,651,896	\$3,005,856
County Attorney	\$2,187,012	\$2,396,422	\$150,000	\$2,546,422	\$2,465,583	(\$80,839)
Facilities Management	\$34,940,741	\$41,109,197	\$5,211,346	\$46,320,543	\$96,161,422	\$49,840,879
Fleet Services	\$10,661,644	\$14,584,676	\$1,863,247	\$16,448,023	\$8,912,522	(\$7,535,501)
Human Resources	\$27,408,263	\$35,146,469	(\$482,175)	\$34,664,294	\$34,219,263	(\$445,031)
Emergency Management	\$663,311	\$497,937	\$87,581	\$585,518	\$548,566	(\$36,952)
County Manager - TOTAL	\$118,576,562	\$160,620,116	\$76,345	\$160,697,101	\$181,982,859	\$21,285,758
Coroner	\$1,251,136	\$1,598,48	\$36,000	\$1,634,484	\$1,623,291	(\$11,193)
District Attorney	\$8,757,141	\$9,330,211	\$301,370	\$9,631,581	\$10,171,597	\$540,016
Financial Services	\$23,080,323	\$25,155,030	(\$3,741,869)	\$21,413,161	\$20,333,673	(\$1,079,488)
Information Technology Management	\$19,413,939	\$21,552,899	(\$883,439)	\$20,669,460	\$29,409,041	\$8,739,581
Behavioral Health	\$0	\$4,366,503	\$0	\$4,366,503	\$22,484,460	\$18,117,957
Cooperative Extension	\$803,504	\$1,087,914	\$79,041	\$1,166,955	\$1,180,366	\$13,411
Health and Environment	\$10,570,147	\$11,176,951	\$144,991	\$11,321,942	\$11,148,529	(\$184,123)
Human Services	\$44,835,647	\$49,277,809	\$0	\$49,277,809	\$50,459,470	\$1,181,661
Workforce Center	\$9,586,810	\$8,687,506	\$460,702	\$9,148,208	\$7,850,140	(\$1,298,059)
Human & Economic Health - TOTAL	\$65,796,109	\$74,607,393	\$684,734	\$75,292,127	\$93,122,959	\$17,830,847
Sheriff	\$53,630,642	\$55,663,499	\$3,545,403	\$59,208,902	\$60,672,504	\$1,463,602
Surveyor	\$6,948	\$7,183	\$2,500	\$9,683	\$10,243	\$560
Treasurer(a)	\$1,318,484	\$2,017,702	\$0	\$2,017,702	\$1,986,447	(\$31,255)
TOTAL - All Departments	\$423,618,556	\$495,524,415	(\$7,514,377)	\$488,010,038	\$575,815,685	\$87,805,647
(a) = Includes Office of the Public Trustee						

Budget Summary by Service Category

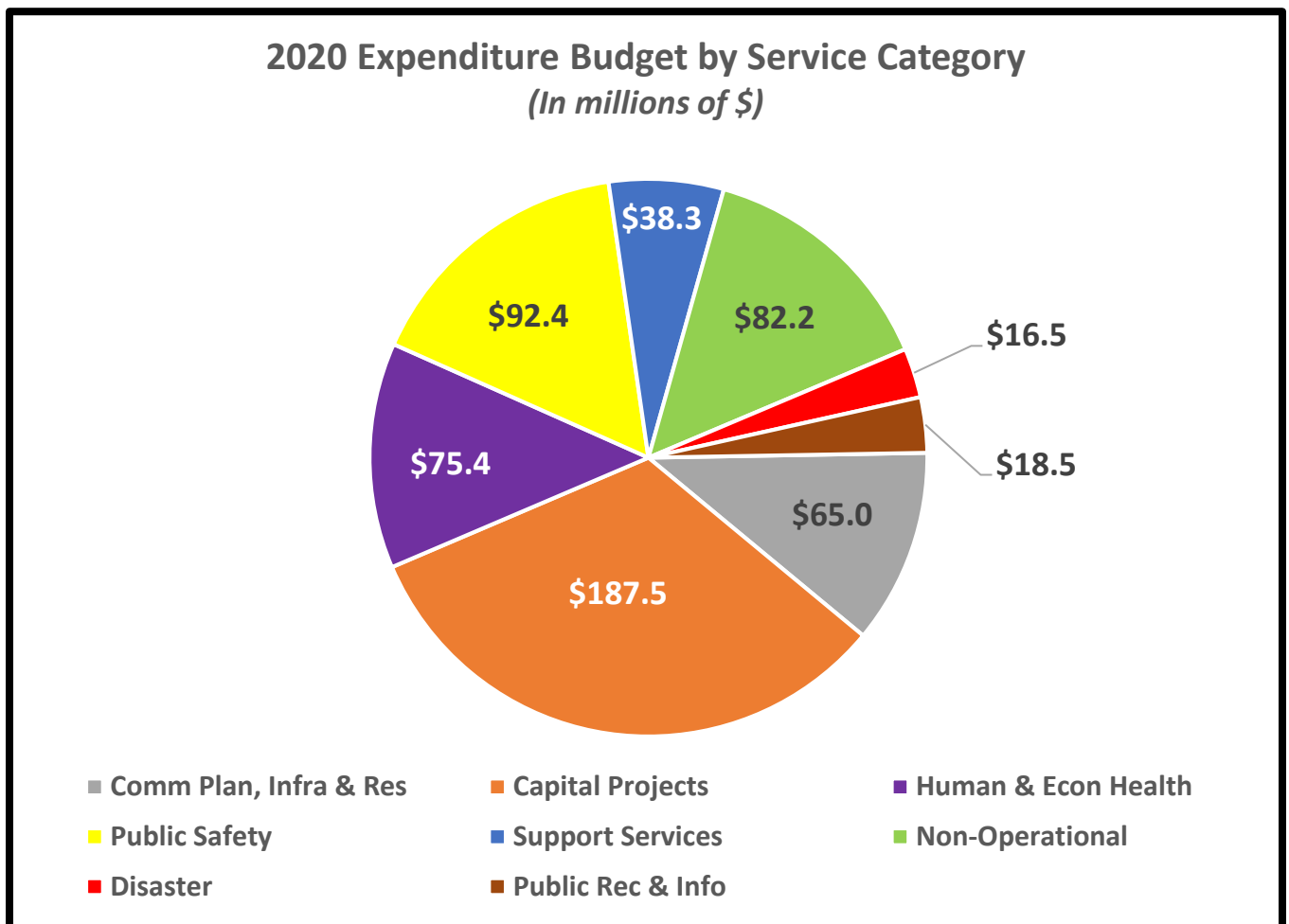
Overview

The 2020 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 2020. 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	FY2018 ACTUAL	FY2019 ADOPTED	FY2019 CHANGES	FY2019 REVISED	FY2020 ADOPTED	\$ Change from REV
Licenses & Permits	\$47,118	\$38,639	\$0	\$38,639	\$40,418	\$1,779
External Charges for Services	\$11,381,285	\$10,817,648	\$682,460	\$11,500,108	\$11,685,437	\$185,329
Interest Earnings	\$5,002,461	\$4,000,000	\$1,500,000	\$5,500,000	\$5,000,000	(\$500,000)
Miscellaneous Revenues	\$8,363	\$300	\$120	\$420	\$1,200	\$780
Internal Charges for Services	\$0	\$2,200	\$0	\$2,200	\$0	(\$2,200)
Total Revenue	\$16,439,226	\$14,858,787	\$2,182,580	\$17,041,367	\$16,727,055	(\$314,312)
Personnel	\$11,328,681	\$12,061,459	\$97,052	\$12,158,511	\$13,969,455	\$1,810,944
Operating Costs	\$3,113,078	\$3,096,570	\$219,007	\$3,315,577	\$4,560,969	\$1,245,392
Capital Outlay	\$0	\$0	\$32,000	\$32,000	\$6,000	(\$26,000)
Other Financing Uses	\$0	\$0	\$36,343	\$36,343	\$0	(\$36,343)
Total Expenses	\$14,441,759	\$15,158,029	\$384,402	\$15,539,931	\$18,536,424	\$2,993,993

Community Planning, Infrastructure and Resources

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

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

Description	FY2018 ACTUAL	FY2019 ADOPTED	FY2019 CHANGES	FY2019 REVISED	FY2020 ADOPTED	\$ Change to REV
Property Taxes	\$5,635,548	\$5,841,698	\$0	\$5,841,698	\$6,605,567	\$763,869
Sales & Use Tax	\$5,642,934	\$7,751,022	\$622,802	\$8,373,824	\$8,052,217	\$45,488
Other Taxes	\$11,096,389	\$4,600,210	\$6,994,530	\$11,594,740	\$11,859,368	\$264,628
Intergovernmental Revenue	\$15,554,758	\$6,588,147	\$796,758	\$7,384,905	\$9,910,567	(\$4,900,315)
Licenses & Permits	\$7,600,638	\$6,968,467	\$2,263,146	\$9,231,613	\$9,039,163	(\$192,450)
External Charges for Services	\$18,402,588	\$16,024,461	\$2,272,317	\$18,296,778	\$17,403,296	(\$893,482)
Interest Earnings	\$1,260,915	\$748,827	\$94,369	\$843,196	\$732,165	(\$111,031)
Miscellaneous Revenues	\$1,447,593	\$1,075,680	(\$29,916)	\$1,045,764	\$873,534	(\$172,230)
Other Revenues	\$0	\$23,000	\$0	\$23,000	\$0	(\$23,000)
Sale of Capital Assets	\$1,632	\$0	\$0	\$0	\$0	\$0
Transfers from County Funds	\$4,549,710	\$1,152,793	\$1,192,342	\$2,345,135	\$2,209,918	(\$1,177,938)
Internal Charges for Services	\$185,956	\$207,911	\$29,867	\$237,778	\$175,833	(\$26,945)
Total Revenue	\$71,378,661	\$50,982,217	\$14,236,215	\$65,218,432	\$66,861,628	(\$6,423,406)
Personnel	\$22,838,819	\$24,914,606	\$172,771	\$25,087,377	\$26,672,128	\$1,635,619
Operating Costs	\$37,026,619	\$25,907,736	\$3,848,176	\$29,755,912	\$36,086,214	(\$4,865,286)
Capital Outlay	\$4,035,088	\$100,000	(\$1,936,750)	(\$1,836,750)	\$9,262	(\$3,115,988)
Debt Service	\$217,760	\$218,280	\$0	\$218,280	\$218,280	\$0
Other Financing Uses	\$5,672,776	\$775,896	\$626,921	\$1,402,817	\$2,005,505	(\$3,739,507)
Other Expenses	\$0	\$25,000	\$0	\$25,000	\$0	(\$25,000)
Inventory Reporting	(\$14,748)	\$55,000	(\$351,000)	(\$296,000)	\$55,000	\$90,000
Total Expenses	\$69,776,314	\$51,996,511	\$2,360,118	\$54,356,629	\$65,046,389	(\$10,020,162)

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	FY2018 ACTUAL	FY2019 ADOPTED	FY2019 CHANGES	FY2019 REVISED	FY2020 ADOPTED	\$ Change from REV
Property Taxes	\$12,374,213	\$12,722,107	\$0	\$12,722,107	\$13,539,162	\$817,055
Sales & Use Tax	\$0	\$12,899,313	\$933,223	\$13,832,536	\$6,035,727	(\$7,796,809)
Intergovernmental Revenue	\$45,596,298	\$47,193,810	\$718,954	\$47,912,764	\$48,894,953	\$1,355,667
Licenses & Permits	\$821,265	\$807,060	\$15,000	\$822,060	\$836,810	\$14,750
External Charges for Services	\$1,602,982	\$1,581,469	(\$47,250)	\$1,534,219	\$1,438,030	(\$96,189)
Interest Earnings	\$1,344	\$21,008	\$20,732	\$41,740	\$62,776	\$21,036
Miscellaneous Revenues	\$1,763,448	\$1,925,105	\$127,613	\$2,052,718	\$1,890,638	(\$162,080)
Transfers from County Funds	\$1,368,276	\$1,308,993	\$216,175	\$1,525,168	\$869,747	(\$655,421)
Internal Charges for Services	\$2,212,167	\$2,186,195	\$0	\$2,186,195	\$2,082,540	(\$103,655)
Total Revenue	\$65,739,994	\$80,645,060	\$1,984,447	\$82,629,507	\$75,650,382	(\$6,979,125)
Personnel	\$43,455,812	\$47,137,982	\$676,296	\$47,814,280	\$47,940,294	\$126,014
Operating Costs	\$23,322,239	\$25,479,557	\$17,196	\$25,496,753	\$27,445,943	\$1,949,190
Capital Outlay	\$0	\$13,760	(\$8,760)	\$5,000	\$0	(\$5,000)
Other Financing Uses	\$45,489	\$0	\$0	\$0	\$0	\$0
Total Expenses	\$66,823,539	\$72,631,299	\$684,734	\$73,316,033	\$75,386,238	\$2,070,205

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	FY2018 ACTUAL	FY2019 ADOPTED	FY2019 CHANGES	FY2019 REVISED	FY2020 ADOPTED	\$ Change From REV
Sales & Use Tax	\$8,725,334	\$9,169,082	\$0	\$9,169,082	\$9,398,309	\$229,227
Intergovernmental Revenue	\$4,400,550	\$3,888,200	\$607,488	\$4,495,688	\$4,226,298	(\$223,500)
Licenses & Permits	\$413,281	\$350,000	(\$50,000)	\$300,000	\$350,000	\$0
External Charges for Services	\$12,498,028	\$12,405,292	\$966,216	\$13,371,508	\$13,837,940	\$480,713
Interest Earnings	\$167,161	\$64,266	\$3,000	\$67,266	\$99,201	\$31,935
Miscellaneous Revenues	\$1,449,436	\$789,906	(\$108,632)	\$681,274	\$681,441	\$80,105
Transfers from County Funds	\$8,109,014	\$2,989,713	(\$58,130)	\$2,931,583	\$562,864	(\$2,368,719)
Internal Charges for Services	\$360,451	\$656,844	(\$209,127)	\$447,717	\$365,320	(\$85,397)
Total Revenue	\$36,123,254	\$30,313,303	\$1,150,815	\$31,464,118	\$29,521,373	(\$1,855,636)
Personnel	\$63,056,269	\$67,545,366	(\$157,324)	\$67,388,042	\$71,962,204	\$4,574,162
Operating Costs	\$19,370,191	\$20,963,409	\$3,039,968	\$24,003,377	\$20,296,891	(\$3,706,486)
Capital Outlay	\$0	\$0	\$576,000	\$576,000	\$0	(\$576,000)
Other Financing Uses	\$762,685	\$320,696	\$99,658	\$420,354	\$95,825	(\$324,529)
Total Expenses	\$83,189,144	\$88,829,474	\$3,558,302	\$92,387,773	\$92,354,920	(\$32,853)

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	FY2018 ACTUAL	FY2019 ADOPTED	FY2019 CHANGES	FY2019 REVISED	FY2020 ADOPTED	Var to REVISED \$
Intergovernmental Revenue	\$29,429	\$25,560	\$0	\$25,560	\$45,560	\$20,000
Licenses & Permits	\$9,700	\$0	\$0	\$0	\$0	\$0
External Charges for Services	\$269,811	\$237,948	\$0	\$237,948	\$227,995	(\$9,953)
Miscellaneous Revenues	\$184,104	\$144,000	\$0	\$144,000	\$149,000	\$5,000
Sale of Capital Assets	\$0	\$0	\$0	\$0	\$0	\$0
Transfers from County Funds	\$14,317,230	\$13,174,057	\$0	\$13,174,057	\$6,254,239	(\$6,919,818)
Internal Charges for Services	\$9,676,751	\$10,059,560	(\$226,000)	\$9,833,560	\$11,533,007	\$1,699,447
Total Revenue	\$24,487,024	\$23,641,125	(\$226,000)	\$23,415,125	\$18,209,801	(\$5,205,324)
Personnel	\$17,846,828	\$19,628,724	\$15,490	\$19,644,214	\$20,813,301	\$1,169,087
Operating Costs	\$12,169,578	\$11,503,285	(\$1,123,883)	\$10,379,402	\$16,421,903	\$6,042,501
Capital Outlay	\$2,440,396	\$1,103,205	\$0	\$1,103,205	\$1,022,000	(\$81,205)
Other Financing Uses	\$699,376	\$0	\$79,040	\$79,040	\$0	(\$79,040)
Total Expenses	\$33,156,178	\$32,235,214	(\$1,029,353)	\$31,205,861	\$38,257,204	\$7,051,343

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	FY2018 ACTUAL	FY2019 ADOPTED	FY2019 CHANGES	FY2019 REVISED	FY2020 ADOPTED	\$ Change to REV
Property Taxes	\$102,097,371	\$104,401,185	\$0	\$104,401,185	\$122,031,828	\$17,630,643
Sales & Use Tax	\$15,624,966	\$10,929,455	\$1,450,203	\$12,379,658	\$8,727,327	(\$3,652,331)
Intergovernmental Revenue	\$1,100,031	\$694,850	\$0	\$694,850	\$1,061,997	\$367,147
External Charges for Services	\$292,511	\$600,520	\$0	\$600,520	\$600,530	\$10
Interest Earnings	(\$1,128,785)	(\$1,255,264)	(\$707,219)	(\$1,962,483)	(\$2,258,139)	(\$295,656)
Miscellaneous Revenues	\$4,649,619	\$4,504,530	\$52,614	\$4,557,144	\$5,903,881	\$1,346,737
Other Revenues	\$0	\$2,000	\$0	\$2,000	\$0	(\$2,000)
Assessments	\$333,992	\$261,488	\$0	\$261,488	\$261,974	\$486
Transfers from County Funds	\$897,000	\$5,291,803	(\$4,145,461)	\$1,146,342	\$6,977,043	\$5,830,701
Internal Charges for Services	\$35,489,531	\$37,401,457	(\$921,000)	\$36,480,457	\$36,495,828	(\$905,629)
Total Revenue	\$159,356,236	\$162,832,024	(\$4,270,863)	\$158,561,161	\$179,802,269	\$21,241,108
Personnel	\$2,014,688	\$2,772,581	\$243,109	\$3,015,690	\$3,047,777	\$32,807
Operating Costs	\$48,491,104	\$52,459,995	\$785,229	\$53,245,224	\$52,120,508	(\$1,124,716)
Capital Outlay	\$211,666	\$0	\$9,000	\$9,000	\$0	(\$9,000)
Debt Service	\$6,057,724	\$9,174,525	(\$4,819,207)	\$4,355,318	\$6,365,230	\$2,009,912
Other Financing Uses	\$33,153,042	\$28,919,871	(\$4,445,628)	\$46,727,243	\$20,679,422	(\$26,047,821)
Total Expenses	\$89,928,224	\$93,326,972	(\$8,227,497)	\$85,099,475	\$82,212,937	(\$2,886,538)

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	FY2018 ACTUAL	FY2019 ADOPTED	FY2019 CHANGES	FY2019 REVISED	FY2020 ADOPTED	Var to REVISED \$
Property Taxes	\$2,047,008	\$2,045,434	\$0	\$2,045,434	\$2,050,297	\$4,863
Sales & Use Tax	\$5,404,514	\$9,492,849	\$763,191	\$10,256,040	\$19,608,844	\$9,793,319
Other Taxes	\$4,088	\$6,783,181	(\$6,780,000)	\$3,181	\$3,520	\$339
Intergovernmental Revenue	\$7,200,838	\$14,768,355	\$1,156,702	\$15,925,057	\$8,264,125	(\$9,362,990)
External Charges for Services	\$377,346	\$384,629	\$0	\$384,629	\$0	(\$384,629)
Interest Earnings	\$505,098	\$182,529	\$44,264	\$226,793	\$639,687	\$420,894
Miscellaneous Revenues	\$1,469,008	\$0	\$40,000	\$40,000	\$300,000	\$260,000
Other Revenues	\$0	\$111,983	(\$51,320)	\$60,663	\$0	(\$60,663)
Assessments	\$210,341	\$42,243	\$0	\$42,243	\$43,615	\$1,372
Sale of Capital Assets	\$1,885,801	\$600,000	\$0	\$600,000	\$400,000	(\$200,000)
Debt Proceeds	\$0	\$75,488,491	\$0	\$75,488,491	\$0	(\$75,488,491)
Transfers from County Funds	\$24,588,393	\$45,223,629	(\$1,009,258)	\$44,214,371	\$21,384,695	(\$23,409,676)
Internal Charges for Services	\$4,346,096	\$4,551,884	\$0	\$4,551,884	\$4,926,425	\$374,541
Total Revenue	\$48,038,531	\$159,675,727	(\$5,836,421)	\$153,839,306	\$57,621,208	(\$98,051,641)
Personnel	\$317,598	\$384,751	\$0	\$384,751	\$268,894	(\$115,857)
Operating Costs	\$18,300,242	\$37,696,154	(\$380,950)	\$37,315,204	\$34,623,638	(\$2,691,566)
Capital Outlay	\$20,948,652	\$46,405,644	\$5,762,814	\$52,168,458	\$137,348,029	\$85,179,571
Debt Service	\$161,882	\$488,491	\$127,360	\$615,851	\$0	(\$615,851)
Other Financing Uses	\$13,698,440	\$39,484,525	\$741,239	\$40,225,874	\$15,252,754	(\$24,973,120)
Other Expenses	\$0	\$31,580	\$0	\$31,580	\$0	(\$31,580)
Inventory Reporting	\$169,467	\$0	\$0	\$0	\$0	\$0
Total Expenses	\$53,596,282	\$124,491,145	\$6,250,463	\$130,741,608	\$187,493,315	\$56,751,707

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	FY2018 ACTUAL	FY2019 ADOPTED	FY2019 CHANGES	FY2019 REVISED	FY2020 ADOPTED	\$ Change from REV
Intergovernmental Revenue	\$9,944,908	\$15,652,319	(\$4,326,858)	\$11,325,461	\$17,225,939	\$5,900,478
Miscellaneous Revenues	\$286,681	\$0	\$0	\$0	\$300,000	\$300,000
Transfers from County Funds	\$1,368,521	\$3,622,769	(\$3,285,509)	\$337,260	\$3,384,087	\$3,046,827
Total Revenue	\$11,600,111	\$19,275,088	(\$7,612,367)	\$11,617,725	\$20,910,026	\$9,292,301
Personnel	\$268,286	\$215,558	(\$44,644)	\$170,914	\$284,239	\$113,325
Operating Costs	\$11,096,531	\$13,377,456	(\$8,825,362)	\$4,552,094	\$12,859,931	\$8,307,837
Capital Outlay	\$175,961	\$0	\$300,000	\$300,000	\$0	(\$300,000)
Other Financing Uses	\$1,166,337	\$3,262,769	(\$2,925,540)	\$337,229	\$3,384,087	\$3,046,858
Total Expenses	\$12,707,116	\$16,855,783	(\$11,495,546)	\$5,360,237	\$16,528,257	\$11,168,020

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 112 County funds, which includes the CAFR-reported funds plus 20 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:

- Facilities Capital Expenditures
- Replacement Fund
- Information Technology Capital Projects
- Improvement District Construction

Special Revenue Funds

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

The County's special revenue funds include:

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

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

Enterprise Funds

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

Internal Service Funds

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

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

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

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

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

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

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

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, 2018-2020 (in millions of \$)						
Revenue Category	2018 Actual	2019 Budget	2019 Revised Budget	2020 Budget	2020 - Rev 2019 \$	2020 - Rev 2019 %
Property Taxes	\$122.2	\$125.0	\$125.0	\$144.3	\$19.3	15%
Sales & Use Tax	\$35.4	\$50.2	\$54.0	\$51.8	(\$2.2)	-4%
Other Taxes	\$11.1	\$11.4	\$11.6	\$11.9	\$0.3	2%
Intergovernmental Revenue	\$83.8	\$88.8	\$87.7	\$89.6	\$1.9	2%
Licenses & Permits	\$8.9	\$8.2	\$10.4	\$10.3	(\$0.1)	-1%
External Charges for Services	\$44.8	\$42.1	\$45.9	\$45.2	(\$0.7)	-2%
Interest Earnings	\$5.8	\$3.8	\$4.7	\$4.3	(\$0.4)	-9%
Miscellaneous Revenues	\$11.3	\$8.4	\$8.5	\$10.1	\$1.6	19%
Other Revenues	\$0.0	\$0.1	\$0.0	\$0.0	\$0	0%
Assessments	\$0.5	\$0.3	\$0.3	\$0.3	\$0	0%
Sale of Capital Assets	\$1.9	\$0.6	\$0.6	\$0.4	(\$0.2)	-33%
Debt Proceeds	\$0.0	\$75.5	\$75.5	\$0.0	(\$75.5)	-100%
Transfers from County Funds	\$55.2	\$72.8	\$65.7	\$41.4	(\$24.3)	-37%
Internal Charges for Services	\$52.3	\$55.1	\$53.7	\$55.6	\$1.8	3%
Use/(Add to) Fund Balance	(\$9.6)	(\$46.6)	(\$55.6)	\$110.7	\$166.4	N/A
TOTAL GROSS REVENUES (a)	\$423.6	\$495.5	\$488.0	\$575.8	\$87.8	18%
Expenditure Category	2018 Actual	2019 Budget	2019 Revised Budget	2020 Budget	2020 - Rev 2019 \$	2020 - Rev 2019 %
Personnel	\$161.1	\$174.7	\$175.7	\$185.0	\$9.3	5%
Operating Costs	\$172.9	\$190.6	\$188.1	\$204.4	\$16.3	9%
Capital Outlay	\$27.8	\$47.5	\$52.3	\$138.4	\$86.1	165%
Debt Service	\$6.4	\$9.9	\$5.2	\$6.6	\$1.4	28%
Inter-Fund Transfers	\$55.2	\$72.8	\$67.0	\$41.4	(\$25.6)	-38%
Other Expenses	\$0.2	\$0.1	(\$0.3)	\$0.0	\$0.0	-94%
TOTAL GROSS EXP. (a)	\$423.6	\$495.5	\$488.0	\$575.8	\$87.8	18%
<i>(a) = Totals may not tie due to rounding</i>						

Table 2 - Expenditures by fund type & fund

Comparison of Expenditures by Fund & Fund Type, 2018-2020						
(in millions)						
Fund	2018 Actual	2019 Budget	2019 Revised Budget	2020 Budget	2020 - Rev 2019 \$	2020 - Rev 2019 %
GENERAL FUND	\$131.3	\$162.5	\$163.6	\$159.2	(\$4.4)	--3%
Natural Disaster	\$3.3	\$4.8	\$3.4	\$3.7	\$0.3	10%
SPECIAL REVENUE FUNDS						
Criminal Justice Services	\$19.1	\$11.3	\$11.3	\$11.3	\$0.0	0%
Building Inspection	\$2.1	\$2.2	\$2.4	\$2.6	\$0.2	6%
Conservation Trust	\$0.2	\$1.1	\$0.5	\$0.9	\$0.4	78%
Workforce Center	\$8.6	\$7.8	\$8.3	\$6.9	(\$1.4)	-17%
The Ranch	\$12.7	\$10.8	\$11.0	\$24.5	\$13.6	124%
Developmental Disabilities	\$4.1	\$4.1	\$4.1	\$4.9	\$0.8	18%
Health & Environment	\$10.6	\$11.2	\$11.3	\$11.1	(\$0.2)	-2%
Open Space(a)	\$15.1	\$10.3	\$11.9	\$15.9	\$4.0	34%
Sales Tax Fund(a)	\$12.1	\$10.8	\$11.5	\$8.5	(\$3.0)	-26%
Parks Fund(a)	\$4.7	\$7.4	\$5.9	\$9.5	\$3.7	62%
Pest Control	\$1.0	\$1.1	\$1.0	\$1.1	\$0.1	5%
Public Trustee	\$0.4	\$0.4	\$0.4	\$0.3	\$0.0	0%
Road & Bridge(a)	\$44.2	\$54.9	\$41.7	\$55.2	\$13.5	32%
Human Services	\$44.8	\$49.3	\$49.3	\$50.5	\$1.2	2%
Behavioral Health	\$0.0	\$4.4	\$4.4	\$22.5	\$18.1	415%
Drainage Funds(a)	\$0.0	\$0.1	\$0.1	\$0.1	\$0.0	3%
DEBT SERVICE FUNDS						
Assessment Debt(a)	\$0.4	\$0.4	\$0.4	\$0.4	(\$0.1)	-14%
The Ranch	\$4.4	\$3.9	\$3.9	\$0.0	(\$3.9)	-100%
Jail COPs	\$0.0	\$4.9	\$0.0	\$6.0	\$6.0	100%
Open Space(c)	\$1.2	\$0.0	\$0.0	\$0.0	\$0.0	0%
CAPITAL PROJECT FUNDS						
Information Technology Capital	\$0.0	\$0.0	\$0.0	\$5.1	\$5.1	100%
Facilities Capital Projects	\$14.6	\$32.0	\$37.2	\$84.9	\$47.7	128%
Replacement Fund	\$1.1	\$7.0	\$7.7	\$3.2	(\$4.5)	-59%
Improvement Districts(a)	\$3.3	\$1.7	\$3.2	\$2.3	(\$0.9)	-28%
ENTERPRISE FUND						
Solid Waste	\$5.6	\$11.1	\$12.5	\$17.3	\$4.8	39%
INTERNAL SERVICE FUNDS						
Info Technology – End User Tech.	\$19.4	\$21.4	\$20.7	\$14.1	(\$6.6)	-32%
Facilities	\$20.2	\$9.1	\$9.2	\$11.3	\$2.1	23%
Fleet Services	\$10.7	\$14.6	\$16.4	\$8.9	(\$7.5)	-46%
Employee Benefits	\$24.3	\$32.0	\$31.3	\$30.6	(\$0.7)	-2%
Unemployment	\$0.1	\$0.3	\$0.3	\$0.3	\$0	3%
Risk Management	\$2.8	\$2.8	\$3.2	\$2.8	(\$0.3)	-10%
TOTAL GROSS EXPENDITURES(a)(b)	\$423.6	\$495.5	\$488.0	\$575.8	\$87.8	18%
(a) = Includes sub-funds						
(b) = Totals may not tie 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						
	General Fund (a)			Human Services Fund		
Sources of Funds	2018 Actual	2020 Revised	2020 Budget	2018 Actual	2019 Revised	2020 Budget
Intergovernmental	\$8.6	\$7.6	\$7.8	\$35.3	\$37.8	\$39.6
Taxes	\$106.8	\$109.5	\$126.6	\$8.9	\$9.2	\$9.5
Charges for Service	\$15.6	\$16.8	\$17.9	\$0.0	\$0.0	\$0.0
Licenses & Permits	\$0.6	\$0.5	\$0.5	\$0.0	\$0.0	\$0.0
Debt Proceeds	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Interest Earnings	\$3.3	\$2.8	\$2.0	\$0.0	\$0.0	\$0.0
Misc. & Other	\$5.2	\$5.0	\$6.5	\$1.4	\$1.6	\$1.4
Other Financing Sources	\$1.2	\$2.9	\$0.6	\$0.3	\$0.3	\$0.0
TOTAL FINANCIAL SOURCES	\$141.3	\$145.1	\$161.9	\$45.9	\$48.9	\$50.5
Use of Funds	2018 Actual	2020 Revised	2020 Budget	2018 Actual	2019 Revised	2020 Budget
Personnel	\$73.4	\$86.1	\$101.4	\$27.9	\$31.2	\$31.9
Operating	\$26.3	\$35.0	\$32.2	\$16.9	\$18.1	\$18.5
Capital Outlay	\$0.1	\$0.9	\$0.8	\$0.0	\$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	\$34.9	\$45.0	\$28.5	\$0.1	\$0.0	\$0.0
TOTAL FINANCIAL USES	\$134.7	\$167.0	\$162.9	\$44.8	\$49.3	\$50.5
Net Increase/(Decrease) in Fund Balance	\$6.6	(\$21.9)	(\$1.0)	\$1.1	(\$0.4)	\$0.0
Beginning Fund Balance	\$64.9	\$71.5	\$49.6	\$11.7	\$12.8	\$12.5
Ending Fund Balance	\$71.5	\$49.6	\$48.6	\$12.8	\$12.5	\$12.5

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

Major Funds						
	Road & Bridge Fund (b)			Open Space Fund (c)		
Sources of Funds	2018 Actual	2019 Revised	2020 Budget	2018 Actual	2019 Revised	2020 Budget
Intergovernmental	\$22.8	\$29.0	\$30.0	\$4.2	\$1.7	\$1.0
Taxes	\$15.9	\$16.6	\$16.9	\$5.6	\$8.4	\$8.1
Charges for Service	\$0.7	\$0.7	\$0.7	\$0.2	\$0.2	\$0.2
Licenses & Permits	\$1.1	\$1.0	\$0.6	\$0.8	\$1.3	\$1.3
Debt Proceeds	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Interest Earnings	\$0.1	\$0.1	\$0.1	\$0.2	\$0.0	\$0.0
Misc. & Other	\$2.1	\$0.0	\$0.6	\$0.4	\$0.0	\$0.0
Other Financing Sources	\$1.2	\$0.5	\$6.2	\$3.3	\$2.4	\$1.4
TOTAL FINANCIAL SOURCES	\$44.0	\$47.9	\$55.0	\$14.8	\$14.0	\$11.9
Use of Funds	2018 Actual	2019 Revised	2020 Budget	2018 Actual	2019 Revised	2020 Budget
Personnel	\$6.0	\$6.3	\$7.1	\$1.7	\$1.9	\$2.0
Operating	\$36.5	\$33.2	\$43.4	\$5.6	\$4.1	\$2.9
Capital Outlay	\$0.2	\$1.1	\$1.3	\$4.0	\$3.0	\$9.2
Debt Service	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Other Expenses	\$0.2	(\$0.3)	\$0.1	\$0.0	\$0.0	\$0.0
Inter-Fund Transfers	\$1.4	\$1.3	\$3.3	\$3.7	\$2.8	\$1.9
TOTAL FINANCIAL USES	\$44.2	\$41.7	\$55.2	\$15.1	\$11.9	\$15.9
Net Increase/(Decrease) in Fund Balance	(\$0.2)	\$6.2	(\$0.2)	(\$0.3)	\$2.1	(\$4.0)
Beginning Fund Balance	\$22.9	\$22.7	\$29.0	\$4.2	\$3.9	\$6.0
Ending Fund Balance	\$22.7	\$29.0	\$28.8	\$3.9	\$6.0	\$2.0

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

Minor Funds						
	Other Governmental			Enterprise (d)		
Sources of Funds	2018 Actual	2019 Revised	2020 Budget	2018 Actual	2019 Revised	2020 Budget
Intergovernmental	\$12.9	\$11.6	\$11.2	\$0.0	\$0.0	\$0.0
Taxes	\$31.5	\$46.9	\$46.8	\$0.0	\$0.0	\$0.0
Charges for Service	\$69.9	\$71.7	\$72.9	\$10.7	\$10.3	\$9.1
Licenses & Permits	\$6.4	\$7.6	\$7.9	\$0.0	\$0.0	\$0.0
Debt Proceeds	\$0.0	\$75.5	\$0.0	\$0.0	\$0.0	\$0.0
Interest Earnings	\$1.5	\$1.2	\$1.7	\$0.7	\$0.6	\$0.5
Misc. & Other	\$2.7	\$2.2	\$1.9	\$0.0	\$0.0	\$0.0
Other Financing Sources	\$51.1	\$60.2	\$33.6	\$0.0	\$0.0	\$0.0
TOTAL FINANCIAL SOURCES	\$175.8	\$276.9	\$176.2	\$11.4	\$10.9	\$9.6
Use of Funds	2018 Actual	2019 Revised	2020 Budget	2018 Actual	2019 Revised	2020 Budget
Personnel	\$49.7	\$47.4	\$39.8	\$2.4	\$2.8	\$2.8
Operating	\$84.4	\$88.7	\$92.9	\$3.2	\$9.0	\$14.5
Capital Outlay	\$23.5	\$47.2	\$127.1	\$0.0	\$0.1	\$0.0
Debt Service	\$6.4	\$5.2	\$6.6	\$0.0	\$0.0	\$0.0
Other Expenses	\$0.0	\$0.1	(\$0.1)	\$0.0	\$0.0	\$0.0
Inter-Fund Transfers	\$15.1	\$17.3	\$7.7	\$0.0	\$0.6	\$0.0
TOTAL FINANCIAL USES	\$179.2	\$205.7	\$274.0	\$5.6	\$12.5	\$17.3
Net Increase/(Decrease) in Fund Balance	(\$3.4)	\$71.2	(\$97.8)	\$5.8	(\$1.6)	(\$7.7)
Beginning Fund Balance	\$155.5	\$152.1	\$223.3	\$37.2	\$43.0	\$41.4
Ending Fund Balance	\$152.1	\$223.3	\$125.5	\$43.0	\$41.4	\$33.7

(d) = Includes Solid Waste Fund (552)

Larimer County Budget Preparation, Management and Debt Policies

Larimer County's Budget Preparation, Management and Debt Policies are included in the County's Administrative Policy and Procedure, located on the County's [website](#). Below is a summary of significant budget and finance-related policies:

Budget Development

In fulfilling the role of revising the current budget and developing the recommended balanced budget for the BOCC review, the County Manager shall incorporate the following BOCC policies:

4.2.1 Policies for Budget Development

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

- A multi-year financial forecast of revenues and expenditures in the General Fund, plus any other funds as necessary in the opinion of the County Manager or specifically requested by the BOCC, shall be prepared in anticipation of the annual budget process. The forecast shall incorporate short and long-term financial issues and other critical issues facing the County, economic conditions and trends, and the outlook for the upcoming budget year. This forecast shall be presented to the BOCC and other elected officials of Larimer County.
- Solicit an examination and assessment of the programs & needs of spending agencies, needs of the community. The County Manager may also solicit information from other sources and by other means to identify major program and/budget needs. The results of such input shall be presented to the BOCC and other elected officials of Larimer County.
- In light of the resources that may be available, the examination of program and community needs and any BOCC goals, the County Manager shall request that the BOCC set its budget priorities, including preliminary County General Fund Support Targets, so that the County Manager may oversee the creation of the Proposed Budget. In the event that the preliminary County General Fund Support Targets need adjustment prior to submission of Requested Budgets, the County Manager shall notify the BOCC.
- The County Manager shall cause to be created the annual budget preparation procedures that describe the minimum required budget information and format, roles and responsibilities, budget priorities, strategic initiatives and timetables that will direct the submittal of all current budget revisions and all ensuing year budget requests by spending agencies. All spending agencies must submit budget revisions and proposals in accordance with the budget preparation procedures.

4.2.1.2 After all spending agencies have submitted their budget information and proposals in accordance with the budget preparation procedures, the County Manager and Budget Director shall meet with all spending agencies to review the same. The County Manager is authorized to propose a budget for the ensuing year on behalf of any spending agency that fails to meet budget policies, preparation procedures or timetables.

4.2.1.3 By October 15th the County Manager shall submit a Proposed Budget for the ensuing year to the BOCC that includes any revisions to the current budget. This Proposed Budget shall:

- Provide a financial plan and description of the services to be delivered during the budget year

- Give priority to those activities that support the BOCC priorities and strategic initiatives.
- Maintain employee compensation and benefits at the stated organizational goal that is specified in Human Resources policies 331.5 and 331.6 (reference G).
- Provide for the reasonable and timely replacement of equipment and assets (references E and I).
- Ensure that the policy on indirect costs (reference B) is followed and budgeted in accordance with that policy.
- Identify all funding requests by spending agencies, including those that could not be included in the Proposed Budget.
- Include a Capital Budget and five-year Capital Improvement Plan. The Capital Budget will include detailed information on expenditures and revenues and descriptions for projects in the Proposed Budget year. The five-year Capital Improvement Plan will include the Proposed Budget year plus a listing of planned projects with expenditure estimates for the subsequent four years.

4.2.1.4 The Proposed Budget shall be prepared so as to identify at least each spending agency in the budget and general information concerning each agency. The budget may identify more detailed information on specific programs as necessary or as requested by the BOCC.

- Purpose or mission of the program and services provided by the program
- Outcomes or results and beneficiaries of the program
- Staffing Requirements of the program
- Costs of the program and how the program is financed

4.2.1.5 The Proposed Budget shall be presented in a manner that clearly communicates the budget to the BOCC and members of the public. The focus of the County's budget presentation shall be directed at displaying the County's program and services plan (and the means for financing the plan) in a constituent-friendly format.

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

4.2.2.1 Larimer County will establish and maintain a five-year Capital Improvements Plan that shall be updated with each annual budget. The adopted budget shall represent the first year of the updated five-year Capital Improvements Plan. Annual budgeting for capital projects (and the resources necessary to finance them) will be in accordance with the plan (references I and J).

4.2.2.2 Larimer County shall maintain capital assets at a sufficient level to protect the investment, to minimize future replacement and maintenance costs, and to continue expected service levels (references I and J).

4.2.2.3 The County shall maintain a schedule for the current and future replacement of its equipment. Larimer County shall budget replacement of these assets according to the aforementioned schedule.

4.2.3. Policies for Budgeting for Revenue

4.2.3.1 Larimer County will maintain a diversified and stable revenue base; to the extent it has the legal authority to do so, to provide protection against short-term fluctuations in any one major revenue source.

4.2.3.2 Larimer County will follow a policy of collecting all due and payable revenues.

- 4.2.3.3 Programs funded by dedicated revenues (such as fees, intergovernmental allocations or grants) shall be proportionately reduced or eliminated when such revenue sources are reduced or eliminated. Exceptions may be considered in the annual budgetary process.
- 4.2.3.4 In order to maintain a stable level of services, Larimer County shall use conservative, objective, and analytical approaches when preparing revenue estimates. The process shall include analysis of probable economic changes and their impacts on revenues, historical collection rates, and trends in revenues.
- 4.2.3.5 To the extent authorized by law, Larimer County may establish and collect fees or reimbursements for services provided by Larimer County. The BOCC shall determine and set the appropriate cost recovery level prior to establishing or amending the fees or reimbursements for services.
- 4.2.3.6 Property tax revenue shall be budgeted at a level equal to forecasted "net" collections which includes consideration for delinquencies and non-payment.
- 4.2.3.7 Services funded by intergovernmental funds or grants shall be proportionately reduced or eliminated when such revenue sources are reduced or eliminated. However, spending agencies may request continuation of the program with other sources as part of their annual budget request.
- 4.2.3.8 User charges for internal services funds will be established at levels that fully support the cost of providing the services, including the cost of capital equipment replacement (reference A).

4.2.4 Policies for Budgeting for Staffing Levels & Compensation Costs

- 4.2.4.1 The Adopted Budget shall include a table summarizing the number of authorized regular positions on an FTE basis within each department for the prior, current and ensuing year budgets. BOCC approval is required to increase the number of authorized regular positions or FTE count for an individual position beyond what is included in the Adopted Budget.
- 4.2.4.2 The Budget Office shall maintain a list of authorized positions, which will be reconciled with county employee records on an annual basis to project personnel costs and identify vacancies. To preserve the accuracy of this list, departments should notify the Budget Office of any changes to authorized regular position titles as soon as practical.
- 4.2.4.3 Hiring and filling of regular positions (FTEs) shall not exceed the authorized and funded level of regular positions (FTEs) for each spending agency unless budgeted funds are available to cover position overfills. Departments may temporarily overfill an authorized position if no additional county support is required. For example, a second employee might temporarily occupy a position in order to be trained by an incumbent nearing retirement. Budget Office approval is needed to overfill a position if additional county support is required. The practice of short-term over-filling is permitted provided that the budgeted funds are available, however short-term over-filling does not authorize the overfilled position for future budgets.
- 4.2.4.4 Authorized positions may be kept vacant in order to temporarily reduce costs or manage fluctuating demands. Savings from planned vacancies or expected turnover should be reflected in the budget in accordance with budget

development instructions. Authorized positions shown as vacant in the budget do not need to be reauthorized by the BOCC the following year.

4.2.5 Policies for Budgeting Fund Balance and Reserves

4.2.5.1 **Designation of Ending Fund Balances** - As part of the budget process, all spending agencies that are responsible for managing the budget of a county fund (or sub-fund) must allocate the budgeted ending fund balance into the following categories:

Reserved, as defined in Section 1 – Definitions. The County’s Chart of Accounts (reference C) may create and define individual accounts in this category for more specific purposes.

Designated, as defined in Section 1 – Definitions. Within this category of Fund Balance, the Chart of Accounts must include accounts for the following specific uses:

Working Capital - funds set aside to meet cash flow requirements

- **Working Capital Requirements** - It is the policy of the BOCC that each county fund maintains a minimum Working Capital ratio greater than 10%, but with a goal of less than 25% of annual expenditures of the fund. The Working Capital Ratio = Working Capital ÷ Annual Fund Operating Expenditures (including operating transfers out and excluding significant one-time expenses).
- For county funds that receive revenue from multiple sources, the 10% minimum working capital ratio may exclude expenditures of state or federal grants or other state or federal funding, or any other grant funds received and expended by the fund.
- For the purpose of calculating working capital ratio in Parks and Open Lands sub-funds, the total may be an aggregate total of all Park and Open Lands Funds.
- The following funds shall be exempt from the 10% Working Capital Ratio requirement:
 - All Local, Special and General Improvement Districts
 - All funds designated for construction projects or other capital reserves
 - All debt service funds
 - All sales tax funds

Capital Outlay and Projects– funds set aside for future capital expenditure.

Future Programs/Services– funds set aside for future expenditures for programs or services.

Undesignated– As defined in Section 1 – Definitions.

4.2.5.2 – **Designation of General Fund Balance**: The General Fund unrestricted balance shall not fall below 17 percent, or approximately two months’ worth of all regular operating expenditures. For the purposes of this requirement, “unrestricted fund balance” shall be defined in accordance with governmental accounting standards. “Regular operating expenditures” is defined as total general fund expenditures plus transfers out less significant and extraordinary one-time expenditures. One-time expenditures do not include such things as transfers for non-emergency capital projects or non-emergency support to

other county funds. Should the General Fund balance fall below this level, resources will be dedicated to replenishing it within two years.

- 4.3. **BOCC Consideration of the Proposed Budget** - The receipt of the Proposed Budget by the BOCC and the subsequent consideration and modification of the budget is guided by the following specific process.
- 4.3.1. Upon receipt of the Proposed, balanced budget from the County Manager, the Board of County Commissioners must cause to be published a notice, one time, in a newspaper having general circulation within the county's boundaries. The notice must state:
- That the Proposed budget is open for inspection at a designated place.
 - The time and place of any public hearings to hear comment on the Proposed budget.
 - That the budget will be considered for adoption on a specified location, time and date.
 - That any elector may inspect the budget and file or register objections at any time prior to the final adoption of the budget.
- 4.3.2. As soon as is reasonably possible after October 15th, the County Manager shall review and discuss in detail the Proposed Budget with the BOCC providing necessary rationale and justifications for the budgetary proposals and levels of services supported by the Proposed Budget. The Proposed Budget shall also be distributed to all spending agencies and the public for their information via the County website.
- 4.3.3. The BOCC shall schedule and hold public hearing(s) to gather public and stakeholder comments on the Proposed balanced budget.
- 4.3.4. After the public hearings, the BOCC may instruct the County Manager to make changes to the budget prior to adoption. If the BOCC instructs the County Manager to increase the total expenditures to be made in the budget, it shall provide for increased resources, including the use of fund balances, so that the total means of financing the budget is equal to or greater than the total Proposed expenditures.
- 4.4. **Adoption of the Budget** - The adoption of the budget must be formalized and made official by the Board of County Commissioners through enactment of several resolutions at an advertised public hearing for such purpose:
- For the current year's budget, any approved modifications to the budget must be identified and adopted in a Notice and Resolution to Amend Budget and Transfer Funds.
 - For the ensuing year budget, a Resolution to Adopt Budget must be adopted to summarize the budget by fund, identify the accounting basis for the budget, identify the amounts of lease purchase agreements and set mill levies for Larimer County.
 - For the ensuing year budget, an Appropriation Resolution must be adopted to outline the appropriated expenditures in the adopted budget, must include an expenditure total no greater than the anticipated resources, and must include every fund. The amount appropriated for the spending agencies cannot exceed the amounts fixed in the budget. The Appropriation Resolution sets the Object Classification for the budget.
 - For the ensuing year budget, a Resolution to Designate Ending Fund Balances must be adopted to summarize the ending fund balances by fund to identify the purposes for which fund balances are designated or reserved for Larimer County.
- 4.5. **Budgetary Fiscal Structure** - Larimer County, like other state and local governments, uses fund accounting and spending agency appropriations to ensure and demonstrate compliance with finance-related legal requirements.

- 4.5.1. Fund accounting is used as a control to segregate financial resources and ensure that the segregated resources are only used for their intended purposes. All of the funds of Larimer County can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.
- **Governmental Funds** - Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. Larimer County maintains many individual governmental funds.
 - General Fund: To account for all financial resources except those required to be accounted for in another fund.
 - Special Revenue Funds: To account for the proceeds of specific revenue sources (other than expendable trusts or for major capital projects) that are legally restricted to expenditures for specified purposes.
 - Capital Projects Funds: To account for financial resources to be used for the acquisition or construction of major capital facilities or capital projects & replacement (other than those financed by proprietary funds).
 - Debt Service Funds: To account for the accumulation of resources for and the payment of, general long-term debt principal and interest (reference D).
 - **Proprietary Funds** - Larimer County maintains two different types of proprietary funds.
 - Enterprise Funds are used to report functions presented as business-type activities in the government-wide financial statements. Larimer County has one enterprise fund, the Solid Waste fund.
 - Internal Service Funds are used to accumulate and allocate costs internally among the County's various functions. Larimer County uses internal service funds to account for its equipment leasing, fleet services, telecommunications, risk management, and self-insurance activities (reference A).
 - **Fiduciary Funds** - Fiduciary funds are used to account for resources held for the benefit of parties outside the Larimer County government.

4.5.2. Spending agency appropriations are also used as a control to segregate financial resources, set spending limits on expenditures for spending agencies and to segregate the budget into responsibility centers for management purposes.

4.6. **Level of Budgetary Control** – the measurement of budget performance and legal spending limits shall be established as follows;

- 4.6.1. The Resolution to Appropriate Sums of Money is the legal resolution that sets spending limits for all Larimer County spending agencies by specific Object Classification. Once appropriations are approved by the BOCC, no spending agency may expend, or contract to expend, any funds in excess of the amount appropriated in the appropriation resolution without an amendment to the budget.
- 4.6.2. Budgetary control for the ensuing year's budget shall be specified in the Appropriation Resolution or, if the current year's budget has been amended, in a Resolution to Amend Budget and Transfer Funds.
- 4.6.3. The level of budgetary control for each spending agency shall be the Object Classification set in the annual budget adoption resolution (see 4.4).

Total Costs

- 4.6.4. The BOCC shall have the right to adopt appropriations for a spending agency with alternative levels of control as needed to assure that expenditures are used for the intended purposes.
- 4.6.5. Control of each Object Classification is maintained for each spending agency level in the General Fund and at the fund level in all other funds.
- 4.6.6. All appropriations lapse at fiscal year-end.
- 4.7. **Order of Resource Use** – When resources (revenue and fund balance) are available for expenditure, the County will start with the most restricted category and spend those funds first before moving down to the next category with available funds. Current year unspent funds, with a specific purpose in the Budget Year, may be carried forward.
- 4.7.1. Revenue - When multiple sources of revenue (sales tax, grants, fees, county support, etc.) are available for expenditure, the “County Support” category will be depleted last. One exception is if the revenue has legal requirements that disallow it being spent first.
- For Example, if a service project is being funded by a combination of fees - as mentioned above - the County would first use the fees and grants to pay expenditures before utilizing County Support. County Support will be the last source of funding to finance expenditures,
- 4.7.2. Fund Balance – Fund Balance is generally depleted in accordance with fund balance reporting for governmental funds policy.
- 4.8. **Policies for Budget Maintenance and Amendment** - The adopted budget is a financial plan, and as such, occasional modifications may be necessary during the year for a variety of circumstances.
- 4.8.1. Carryover Process - General Fund carryover is generally funds that are intended to be used for a specific purpose such as current approved projects, accumulation of funds for a future planned expenditure, eliminate a projected budgetary deficit, etc.

For example, the Budget for a \$1,000 activity is financed by \$600 in fees and \$400 in County Support. By the end of the fiscal year, Actual fees collected are \$700, and expenditures are \$900.

Therefore the \$900 expenditure was fulfilled by the: \$700 fees collected and \$200 County Support.

The remaining \$200 in County Support is returned to the General Fund – if activity is completed

OR

If the activity is not completed, the \$100 Actual fees collected in excess of Budget (\$700 actual vs. \$600 budget) may be considered for re-appropriation to complete the activity.

Expenditures for a project, encumbrance, contract, or other item funded in the General Fund that began during the prior year may, unless otherwise directed by the BOCC, be approved by the County Manager for carryover into the Budget Year. Any item that, in the opinion of the County Manager, did not substantially begin in the prior year must receive BOCC approval for carryover funding from the General Fund.

Unless otherwise directed by the BOCC, carryover funding in any fund other than the General Fund may be approved by the County Manager.

The County Manager will provide a report of all carryover requests and approvals to the BOCC prior to April 1.

- 4.8.2. When considering amendments to the budget for approval, the BOCC, County Manager, and Budget Director shall consider the sustainability of any additional expense in future years, the adequacy of spendable resources, and weighing the amendment against other budgetary priorities and needs.
- 4.8.3. Amendments that do not require additional, increased, or new General Fund financial commitments may be approved as follows:
- The Budget Director is authorized to approve modifications to the current budget for the following purposes:
 - Transfer budgeted amounts within an Object Classification for a spending agency.
 - Adjust beginning fund balances to audited amounts.
 - Adjust the budget of the Public Trustees Office as directed by that office.
 - Adjust the budget for increased revenues that are not to be expended in the current year.
 - Adjust the budget for revenue and/or expenditures previously approved by the County Manager or BOCC.
 - Carryover and re-appropriate funds remaining from an uncompleted project previously approved for a spending agency and budgeted in the prior year.
 - Increases expenditures that are financed by use of fund balances in funds other than the General Fund.
 - The County Manager is authorized to approve modifications to the current budget for the following purposes:
 - Revenue is to be received that was neither anticipated nor budgeted or a revenue is increased/decreased and corresponding expenditures of a spending agency must be adjusted.
 - Increase the budgeted amounts for any Object Classification supported by like increase in revenues or, for funds not including the General Fund, the use of fund balance.
 - Move budgeted amounts between any of the Object Classification classifications for a spending agency.
 - Transfer budgeted funds between spending agencies
- 4.8.4. Amendments that request additional, increased, or new financial commitments from the General Fund may be approved by the BOCC but first must be weighed against other budgetary priorities and needs; receive a funding recommendation from the County Manager and Budget Director; and shall meet at least one the following criteria:
- The amendment is in response to an emergency beyond the control of a spending agency, which will result in over expenditure of the appropriated budget.
 - The amendment is due to a policy, law, statute, or court ruling that has become effective which mandates expenditures by a spending agency that were neither anticipated nor budgeted.
 - The amendment is necessary by a spending agency to avoid or correct an adverse condition impacting the health, safety, or welfare of county residents and/or employees.
- 4.8.5. All approved amendments to the budget during the year shall be summarized and adopted by formal resolution in a Notice and Resolution to Amend Budget and Transfer Funds.

- 4.9. **Budget to Actual Comparison** - Budget to actual comparisons shall be maintained at all times by the Financial Services Division and the Budget Office. Reports from these systems will be available to the BOCC and spending agencies which show the current budget and the year-to-date revenues and expenditures by code combination within the accounting system.
- 4.10 **Management of Annual Budget - Responsibility for Avoiding Deficit** – Each spending agency shall manage their operations to avoid:
 - An expenditure deficit, defined as spending more funds during the budget year than the total expenditure budget for that agency)
 - A net deficit where the difference of actual expenses less actual revenues is more than the difference of budgeted expenses less budgeted revenues.

Debt Policy

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

Types of Debt

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

Debt Type	Revenue Pledge	Type of Project	Type of Approval	Limitations	State Statute Reference
Debt Supported by County Resources					
General Obligation	Full faith & credit of County	Any project	All Larimer County voters	Limited to 3% of assessed valuation and 20-yr maturity.	30-26-302 30-26-301
Certificates of Participation (municipal lease)	Annual budget appropriation.	Any project; often used for essential buildings	Board of County Commissioners	Must pledge specific assets equal to amount of debt.	30-11-104
Revenue Bonds	Lien on specific revenue source (i.e., sales tax)	Projects related to revenue source.	All Larimer County voters		29-2-112
Capital Equipment Leasing	Annual budget appropriation.	Equipment	Board of County Commissioners	Must pledge specific assets equal to amount of debt.	

Conduit Debt					
Library District Bonds	Taxing power of Library District - no County pledge	Library projects.	All voters in library district		24-90-112.5
Qualified Private Activity Bonds	Revenue from private borrower - no County pledge.	Qualified projects which have some public good, as defined by IRS regulations (low income housing, for example)	Board of County Commissioners	Limited to annual private activity bond allocation received from State.	29-3-102
Non-profit Debt	Revenue from non-profit borrower	Any 501(c) (3) (non-profit).	Board of County Commissioners		29-3-101
Quasi- Conduit Debt					
Improvement District Debt	Property assessments or mil.	Infrastructure construction or improvements within district	All voters in district.		30-20-601

Debt Planning and Structuring

A financing feasibility model will be prepared for each major debt project. The model will identify estimated debt service payments, sources of revenue, estimated operations, maintenance, and capital replacement costs, and internal non-pledged debt service reserve for the life of the debt. This model will use conservative estimates of revenue and expenditures. Where practical, the estimates will be verified against data from external sources. This model will serve as a budget guideline over the life of the debt. However, it is recognized that future events could significantly change the model.

Debt should be structured to provide for either level debt service or level principal. Level debt service payments, in which 25% of the debt rolls off in five years and 50% is retired in 10 years is preferable. Deferring the repayment of principal should be avoided except in the select instances where it would take a period of time before project revenues are sufficient to pay debt service. Ascending debt service should generally be avoided.

The repayment period of the debt will not exceed the useful life of the projects financed or the life of the revenue stream. A repayment period of 20 years or less is preferred for tax supported debt.

Debt Capacity

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

County-Wide Debt Capacity:

Measure	Target
General Obligation debt issued is less than legal limit	Less than 3% of actual value of taxable property
Minimum Fund balances for all impacted fund(s)	Unassigned fund balance is greater than or equal to 10% of expenditures + net transfers
County Government Debt Burden (all types of debt divided by full property valuation)	1.75% or less
Annual debt service as a percent of governmental fund operating expenditures	10% - 15% max
Payout of principal over next 10 years (% of principal balance reduction in 10 years)	50% or greater
Debt per capita and as a % of personal income	Monitor

Revenue Bonds and other self-supported debt:

Pledged coverage for revenue bonds should be sufficient to achieve an underlying rating in the “A” category, or above. Higher coverage may be necessary if the revenue stream is volatile or uncertain. Coverage should allow for an internal non-pledged reserve, ranging from a full year’s debt service to no less than the greater of half of the next year’s debt service or the next year’s interest. The goal is to build this reserve within three years after issuance of debt. This requirement may be waived administratively, particularly if there is an adequate track record for the revenue source.

Operating costs should be based on reasonable, conservative estimates that take into account annual cost increases. Personnel costs should be estimated with a minimum of 10% increase annually. In some cases, operating and capital perpetuation reserves should be included.

Legal debt limit

Under Colorado Revised Statutes, general obligation debt is limited to 3% of the actual value of taxable property in the County. 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 2020 budget:

Obligation Type and purpose	Fund	2020 Principal & Interest	Maturity Date
Certificates of Participation for Construction of a Jail Improvement Project	485 – Jail C.O.P.s Debt Service	\$6,003,500	12/15/2034
Improvement District and Special Assessment Debt for multiple districts	400 Series LCID Funds	\$351,730	Various

2020 Anticipated Debt

As of the passage of the 2020 Adopted Budget, no additional debt issuances are anticipated.

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 2020 Proposed Budget were held on:

HEARINGS TO REVIEW PROPOSED BUDGET – Comments were welcomed on:

November 4, 2019 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 6, 2019 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 2020 Budget occurred on:

December 20, 2019 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 2020 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 Adopted Budget for 2020. 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

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2020-2024 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 (2020) and planned expenditures for the following four years (2020-2024). 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:

	2020 Budget	2021 Plan	2022 Plan	2023 Plan	2024 Plan
TOTAL Expenditures	\$184.0	\$113.6	\$80.1	\$86.3	\$28.9
Disaster Reimb.	\$11.3	\$0.0	\$0.0	\$0.0	\$0.0
Grants & Intergovt.	\$3.4	\$2.2	\$0.4	\$3.4	\$0.0
Internal Service Charges	\$3.0	\$4.2	\$4.1	\$4.3	\$6.7
Property & Other Taxes	\$22.8	\$14.3	\$6.1	\$6.2	\$6.2
Fund Balances	\$162.4	\$94.4	\$71.6	\$74.1	\$18.0
TOTAL Revenues	\$202.8	\$115.2	\$82.2	\$88.0	\$30.9
Add to Fund Balance	\$18.8	\$1.6	\$2.1	\$1.7	\$1.0

Capital Project Plan by Category

The 2020-2024 CIP includes \$493 million in projects over the five-year period from 2020-2024. A breakdown of projects summarized by category is shown below (in millions):

		2020 Budget	2021 Plan	2022 Plan	2023 Plan	2024 Plan
Capital Renewal		\$22.2	\$18.1	\$11.1	\$14.5	\$14.8
	Info. Technology	\$6.9	\$1.9	\$2.3	\$3.8	\$2.3
	Fleet	\$3.0	\$4.2	\$4.1	\$4.3	\$6.7
	Facilities	\$2.2	\$5.0	\$1.6	\$4.1	\$2.3
	Road & Bridge	\$1.7	\$2.1	\$0.8	\$1.1	\$2.9
	Other Public Works	\$5.5	\$3.9	\$1.4	\$0.3	\$0.2
	Other	\$2.9	\$1.0	\$0.9	\$0.9	\$0.4
Capital Expansion		\$125.4	\$84.0	\$58.0	\$61.8	\$7.0
	Beh. Health Fac.	\$18.5	\$7.6	\$0.0	\$0.0	\$0.0
	Jail Expansion	\$50.0	\$16.5	\$0.0	\$0.0	\$0.0
	Fleet Facility	\$29.5	\$0.0	\$0.0	\$0.0	\$0.0
	Ranch Master Plan	\$11.8	\$50.0	\$50.0	\$50.0	\$0.0
	Road & Bridge	\$9.0	\$6.3	\$6.9	\$11.7	\$3.7
	I-25 Expansion	\$2.8	\$2.0	\$0.0	\$0.0	\$0.0
	Natural Resources	\$2.4	\$1.2	\$0.0	\$0.0	\$3.3
	Other	\$1.4	\$0.4	\$1.1	\$0.1	\$0.0
Land & Real Asset Acquisition		\$13.8	\$1.6	\$1.0	\$0.0	\$0.0
	Natural Resources	\$7.8	\$1.6	\$1.0	\$0.0	\$0.0
	Road & Bridge	\$1.2	\$0.0	\$0.0	\$0.0	\$0.0
	Emergency Op Ctr	\$4.9	\$0.0	\$0.0	\$0.0	\$0.0
Capital Studies		\$10.0	\$10.0	\$10.0	\$10.0	\$7.0
	Solid Waste – Wasteshed	\$10.0	\$10.0	\$10.0	\$10.0	\$7.0
Disaster Projects		\$12.6	\$0.0	\$0.0	\$0.0	\$0.0
	Road & Bridge	\$12.6	\$0.0	\$0.0	\$0.0	\$0.0
GRAND TOTAL		\$184.0	\$113.6	\$80.1	\$86.3	\$28.9

Note: Totals may not add due to rounding

Future Projects

The table below lists planned projects in the 5-Year CIP beyond 2020.

Dept	Description	2021 Plan	2022 Plan	2023 Plan	2024 Plan
Capital Expansion					
Ranch	Campus - Pickup Truck Procurement	\$0	\$0	\$0	\$50,000
Ranch	First National Bank - Electric Forklift	\$0	\$0	\$0	\$45,000
Ranch	MAC Indoor Arena - Skidsteer Loader	\$35,000	\$0	\$0	\$0
Ranch	MAC Indoor Arena - Stall panels and gates	\$40,000	\$0	\$40,000	\$0
Ranch	MAC Indoor Arena - Tandem Dump Truck	\$50,000	\$0	\$0	\$0
Ranch	MAC Indoor Arena - Tractor Procurement	\$40,000	\$0	\$0	\$0
Ranch	MAC Indoor Arena - Water Truck	\$30,000	\$0	\$0	\$0
Nat Res	Chimney Hollow OS - Management Plan	\$0	\$0	\$0	\$3,250,000
Nat Res	Administrative Office Building Expansion	\$485,000	\$0	\$0	\$0
Road & Bridge	Country Club & Gregory Intersection Impr	\$0	\$150,000	\$150,000	\$1,500,000
Road & Bridge	Impr CR 19 from CR 38E to CR 40	\$0	\$300,000	\$4,300,000	\$0
Road & Bridge	Impr to CR 38E at Trowbridge Dr	\$75,000	\$1,000,000	\$0	\$0
Road & Bridge	Impr to CR 40 From CR 9 to CR 7	\$150,000	\$75,000	\$2,074,573	\$0
Road & Bridge	Intersection Impr at CR 13 & CR 30	\$250,000	\$150,000	\$1,500,000	\$0
Road & Bridge	Intersection Impr at CR 21 & CR 8	\$500,000	\$1,500,000	\$0	\$0
Road & Bridge	Laramie River Employee Housing	\$500,000	\$0	\$0	\$0
Road & Bridge	Impr on CR 17 from CR 50 to HWY 287	\$2,109,000	\$0	\$0	\$0
Road & Bridge	Widen CR 70 from I25 to CR 15	\$2,020,000	\$3,037,500	\$3,037,500	\$0
Solid Waste	Landfill closure projects	\$0	\$1,000,000	\$0	\$0
Capital Renewal					
Ranch	Budweiser Event Center Boiler Replacement	\$530,000	\$0	\$0	\$0
Ranch	Budweiser Event Center Centerhung Video Upgrade	\$0	\$230,000	\$0	\$0
Ranch	Campus - Exterior Audio Replacements	\$50,000	\$0	\$0	\$0
Ranch	Campus - Zamboni Ice Resurfacers	\$150,000	\$0	\$0	\$0
Ranch	Budweiser Event Center A/V Equip Repl	\$0	\$100,000	\$0	\$0
Ranch	Budweiser Event Center Zamboni Replacement	\$0	\$0	\$75,000	\$0
Nat Res	HTMOS Mgmt Plan Update & Imp	\$400,000	\$0	\$0	\$0
Nat Res	Carter Lake Campground Renovation	\$65,000	\$589,000	\$0	\$0
Nat Res	Carter Lake Vault Toilets	\$60,000	\$0	\$0	\$0
Nat Res	Flatiron - Replace Existing Vault Toilet	\$135,000	\$0	\$0	\$0
Nat Res	Horsetooth Reservoir Gate House Replacements	\$150,000	\$0	\$0	\$0
Road & Bridge	Replace bridge on CR 27 at Buckhorn Creek	\$1,600,000	\$0	\$0	\$0
Road & Bridge	Replace bridge on CR 11H at Big Thompson	\$0	\$250,000	\$150,000	\$2,500,000
Road & Bridge	Replace Dale Creek Structures on CR45E	\$75,000	\$60,000	\$0	\$0
IT	Telecommunication Replacement	\$0	\$0	\$2,000,000	\$0

2020 Capital Projects Budget

Overview

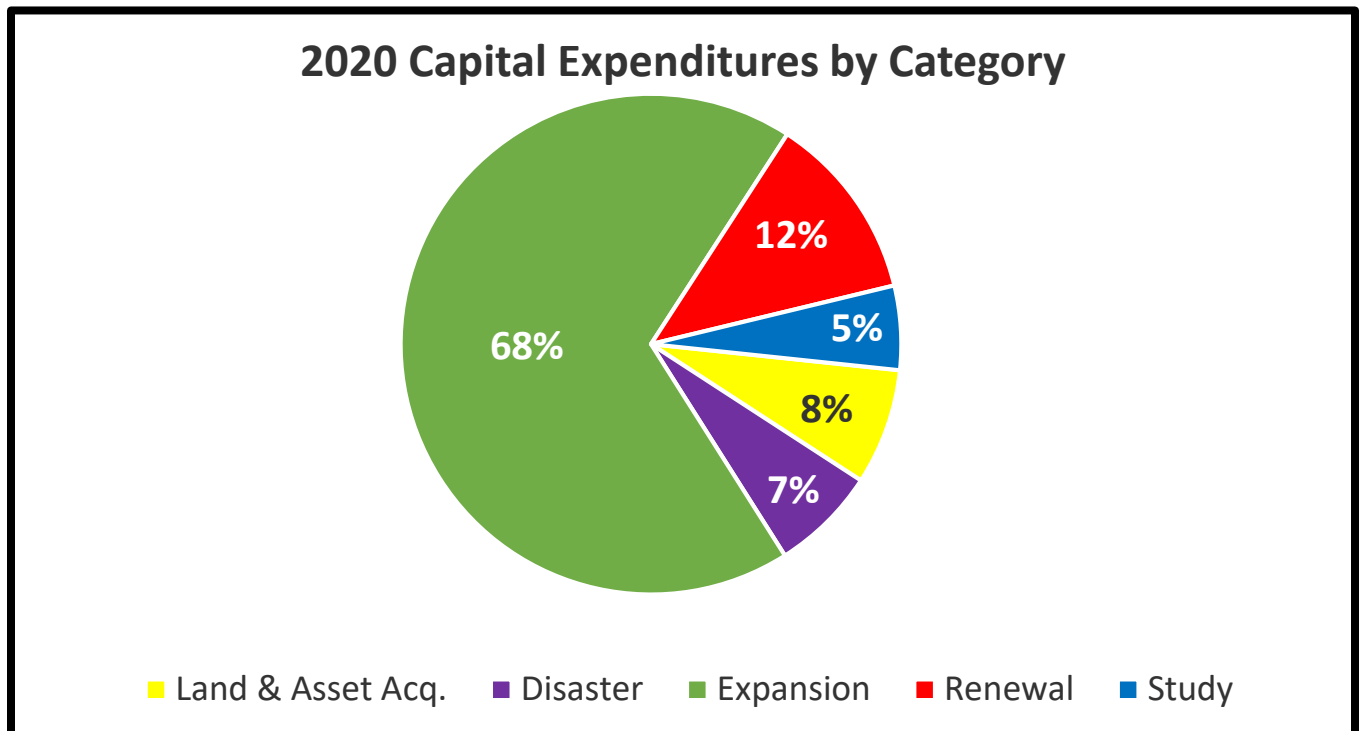
The 2020 Capital Projects Budget includes projects that are identified as part of the 5-year Capital Improvements Plan (CIP; see previous pages). The goal of this plan is to identify emerging capital asset needs and allocate funding so that these needs can be addressed in a cost-effective manner.

2020 County Capital Budget Summary

The 2020 Capital Projects Budget includes approximately \$184 million in funding for capital projects in 2020. 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.). 2020 Expenditures by Service Category are shown below:

Service Category & Department	2020 Capital Expenditures
Road & Bridge	\$14,707,917
Natural Resources	\$12,356,460
The Ranch/Fairgrounds	\$14,710,000
Solid Waste	\$10,340,000
Subtotal - Community Planning, Infrastructure & Resources	\$52,114,377
Information Technology	\$6,928,101
Facilities	\$87,034,000
Finance	\$150,000
Fleet Services	\$3,025,942
Subtotal – Support Services	\$97,138,043
Replacement Plan (Various Depts.)	\$2,810,601
Criminal Justice Services	\$67,728
Office of the Sheriff	\$752,577
Subtotal – Public Safety	\$820,305
Subtotal – Human & Economic Health (Behavioral Health)	\$18,540,000
Subtotal – Disaster	\$12,560,000
TOTAL – ALL CAPITAL PROJECTS	\$183,983,326

A breakdown of 2020 capital projects funding by category is shown below:



Impact on Operating Expenses

The 2020 Capital Projects Budget and five-year Capital Improvement Plan (five-year CIP) will have a significant impact on the County's long-term operating budget, primarily due to the following projects:

Jail Improvement

This project, which is the first phase of the expansion of the County Jail, will add 115,910 square feet and 158 new beds to the existing facility. Future operating impacts are estimated at approximately \$7.2 million by 2024, 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-2022. The 2020 budget includes \$2 million to begin hiring the first of an estimated 68.5 FTE positions in the Office of the Sheriff. 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 \$6 million in 2020 (assuming issuance in the third or fourth quarter of 2019) and each year thereafter through 2034.

Ranch Master Plan

The 2020 Capital Budget includes the first phase of development related to the Ranch Master Plan. The five-year CIP includes an estimate of approximately \$160 million in improvements to the Ranch campus to implement the plan. The specific projects that will result from the Master Plan are undetermined; therefore, future operating impacts will be estimated once project specifics are known. Any operating impacts will be funded by user fees or sales tax revenues.

Behavioral Health Facility

As a result of a referendum approved in November 2019, the County will construct a facility that will provide critical behavioral health services. The design phase of this project will begin in 2020 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.

Body Worn Cameras

The Office of the Sheriff will implement a body worn camera project in 2020. The annual operating costs of this project are approximately \$570,551, including one new position to manage the increase data. It is anticipated that the Office of the Sheriff will absorb approximately \$184,000 of this cost within its existing budget, necessitating increased general fund support of \$387,000 annually.

Emergency Operations Center

The County will be purchasing and constructing a facility to serve as an Emergency Operations Center in 2020. It is anticipated the facility will be operational in January 2021, and operating costs for the approximately 12,500 square feet is estimated at \$81,250 annually.

2020 Capital Land & Real Asset Acquisition Projects

**LARIMER COUNTY CIP
Land & Real Asset Acquisition**

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

REQUEST NAME

Land Acquisition

REQUEST CODE

CIPA-212-682110-00000000-000-20-4048

REQUEST TYPE

CIP - Land & Real Asset Acq

Start Date

1/1/2020

PROJECT DESCRIPTION / NECESSITY

Funding of \$1,641,039 is provided in 2020 for Open Lands acquisition projects. Lands are in fee and conservation easement to meet Open Lands Master Plan goals and generally based on appraised values as possible. To date, acquisition funds have been substantially leveraged thru landowner donations/bargain sales, and partnerships with other agencies, organizations and grant funding. Lands prioritized for acquisition in the Open Lands Master Plan are those with high ecological, scenic, agricultural, buffer or recreational value. The Open Lands Master Plan highlights 13 priority land conservation areas countywide where land acquisitions will be focused.

Capital Items

	2020	2021	2022	2023	2024	Total
Acquisition	1,641,039	0	0	0	0	1,641,039
Total	1,641,039	0	0	0	0	1,641,039

Funding Sources

	2020	2021	2022	2023	2024	Total
Budgeted Beginning Fund	1,641,039	0	0	0	0	1,641,039
Total	1,641,039	0	0	0	0	1,641,039

**LARIMER COUNTY CIP
Land & Real Asset Acquisition**

218-682100-00000000-000-NR-ACQUISITION AND CONSERVATION

REQUEST NAME

Land Acquisition

REQUEST CODE

CIPA-218-682100-00000000-000-20-4056

REQUEST TYPE

CIP - Land & Real Asset Acq

Start Date

1/1/2020

PROJECT DESCRIPTION / NECESSITY

Funding of \$6,108,961 is provided in 2020 for Land Acquisition utilizing the Help Preserve Open Spaces sales tax funds. Lands prioritized for acquisition in the Open Lands Master Plan are those with high ecological, scenic, agricultural, buffer or recreational value. The Open Lands Master Plan highlights 13 priority land conservation areas countywide where land acquisitions will be focused.

Capital Items

	2020	2021	2022	2023	2024	Total
Acquisition	6,108,961	1,600,000	1,000,000	0	0	8,708,961
Total	6,108,961	1,600,000	1,000,000	0	0	8,708,961

Funding Sources

	2020	2021	2022	2023	2024	Total
Budgeted Beginning Fund	5,131,527	896,000	800,000	0	0	6,827,527
LG-Other Local Government	977,434	704,000	200,000	0	0	1,881,434
Total	6,108,961	1,600,000	1,000,000	0	0	8,708,961

**LARIMER COUNTY CIP
Land & Real Asset Acquisition**

252-645250-00000000-000-Capital Improvements

REQUEST NAME

AGGREGATE RESOURCES NW SERVICE AREA

REQUEST CODE

CIPA-252-645250-00000000-000-20-4101

REQUEST TYPE

CIP - Land & Real Asset Acq

Start Date

1/1/2020

PROJECT DESCRIPTION / NECESSITY

Purchase of gravel resource in Northwest area of the County to ensure the County will have the resources available to continue to maintain non-paved roads in the future. The County is currently under contract with a consultant to perform site reconnaissance and provide a report to the County. Resource is projected to be purchased in 2020 and funded out of fund balance.

Capital Items

	2020	2021	2022	2023	2024	Total
Acquisition	725,000	0	0	0	0	725,000
Total	725,000	0	0	0	0	725,000

Funding Sources

	2020	2021	2022	2023	2024	Total
Budgeted						
Beginning	725,000	0	0	0	0	725,000
Fund						
Total	725,000	0	0	0	0	725,000

**LARIMER COUNTY CIP
Land & Real Asset Acquisition**

252-645250-00000000-000-Capital Improvements

REQUEST NAME

LONG TERM WATER FOR ROAD MAINTENANCE

REQUEST CODE

CIPA-252-645250-00000000-000-20-4102

REQUEST TYPE

CIP - Land & Real Asset Acq

Start Date

1/1/2020

PROJECT DESCRIPTION / NECESSITY

Purchase shares of raw water for road maintenance to save money and ensure we have the resource available to continue our non-paved road maintenance in the future. Projected purchase of raw water to occur in 2020 and funded out of capital project fund balance.

Capital Items

	2020	2021	2022	2023	2024	Total
Acquisition	430,000	0	0	0	0	430,000
Total	430,000	0	0	0	0	430,000

Funding Sources

	2020	2021	2022	2023	2024	Total
Budgeted						
Beginning	430,000	0	0	0	0	430,000
Fund						
Total	430,000	0	0	0	0	430,000

**LARIMER COUNTY CIP
Land & Real Asset Acquisition**

512-620100-SF0817-000-FS - Emergency Operations Center

REQUEST NAME

Emergency Operations Center

REQUEST CODE

CIPA-512-620100-SF0817-000-20-413

REQUEST TYPE

CIP - Land & Real Asset Acq

Start Date

1/1/2020

PROJECT DESCRIPTION / NECESSITY

Funding of \$4.875 million is provided, including \$4,375,000, from the General Fund to purchase a facility and make improvements to develop an Emergency Operations Center. The County will seek partner jurisdictions to share space and offset costs. The project will seek partial funding from the Colorado Department of Local Affairs to help reduce the County's cost to purchase and improve the space.

Operating costs are estimated at \$81,250 annually beginning in 2021.

Capital Items

	2020	2021	2022	2023	2024	Total
Acquisition	2,875,000	0	0	0	0	2,875,000
Construction	2,000,000	0	0	0	0	2,000,000
Total	4,875,000	0	0	0	0	4,875,000

Funding Sources

	2020	2021	2022	2023	2024	Total
Tfr from General	4,375,000	0	0	0	0	4,375,000
CO-Dept of Local Affairs	500,000	0	0	0	0	500,000
Total	4,875,000	0	0	0	0	4,875,000

Operating Budget

Expenses	2020	2021	2022	2023	2024	Total
O & M Ongoing						
Future Programs/	-4,375,000	0	0	0	0	-4,375,000
Tfr to Capital E	4,375,000	0	0	0	0	4,375,000
Internal Facilit	0	81,250	81,250	81,250	81,250	325,000
Total	0	81,250	81,250	81,250	81,250	325,000

2020 Capital Disaster-Related Projects

**LARIMER COUNTY
CIP - Disaster Projects**

DRDBRG-Road and Bridge

REQUEST NAME

PN9330 - CR 44H RECONSTRUCTION

REQUEST CODE

CIPD-DRDBRG-20-4127

REQUEST TYPE

CIP - Disaster Projects

Start Date

1/1/2020

PROJECT DESCRIPTION / NECESSITY

Project is currently in re-design process and PW is pending obligation from FEMA. Construction projected to occur in 2020. Funding sources include FEMA, CDBG-DR, Forest Service and transfers from the Larimer County Disaster Fund.

Capital Items

	2020	2021	2022	2023	2024	Total
Road Construction	7,200,000	0	0	0	0	7,200,000
Total	7,200,000	0	0	0	0	7,200,000

Funding Sources

	2020	2021	2022	2023	2024	Total
Psth-CO Dept of Public S	2,000,000	0	0	0	0	2,000,000
Psth-CO Dept of Public S	3,675,000	0	0	0	0	3,675,000
CO-Dept of Public Safety	612,500	0	0	0	0	612,500
Tfr from Natural Disaste Misc	612,500	0	0	0	0	612,500
Reimbursements	300,000	0	0	0	0	300,000
Total	7,200,000	0	0	0	0	7,200,000

**LARIMER COUNTY
CIP - Disaster Projects**

DRDBG-Road and Bridge

REQUEST NAME

PN9332 - CR 47 RECONSTRUCTION

REQUEST CODE

CIPD-DRDBG-20-4128

REQUEST TYPE

CIP - Disaster Projects

Start Date

1/1/2020

PROJECT DESCRIPTION / NECESSITY

Project is currently in re-design process and PW is pending obligation from FEMA. Construction expected to occur in 2020 and funded from FEMA and Larimer County Disaster Fund.

Capital Items

	2020	2021	2022	2023	2024	Total
Road Construction	5,360,000	0	0	0	0	5,360,000
Total	5,360,000	0	0	0	0	5,360,000

Funding Sources

	2020	2021	2022	2023	2024	Total
Psth-CO Dept of Public S	4,020,000	0	0	0	0	4,020,000
CO-Dept of Public Safety	670,000	0	0	0	0	670,000
Tfr from Natural Disaste	670,000	0	0	0	0	670,000
Total	5,360,000	0	0	0	0	5,360,000

2020 Capital Expansion Projects

LARIMER COUNTY
CIP - Capital Expansion

101-511102-00000000-000-Hdqtr General Administration

REQUEST NAME

SHR - Body Worn Cameras

REQUEST CODE

CIPE-101-511102-00000000-000-20-4132

REQUEST TYPE

CIP - Capital Expansion

Start Date

1/1/2020

PROJECT DESCRIPTION / NECESSITY

Funding of \$857,905 is provided in 2020 to provide body-worn cameras for the Office of the Sheriff. The project will enable the Office of the Sheriff to enter into a multi-year and multi-equipment contract for Body Worn Cameras (BWCs), vehicle and interview room cameras, video storage, and tasers. In addition, one regular position is created to support and maintain the storage of data. The total cost of this project, over five (5) years is approximately \$2.7 million. On-going support and replacement costs are estimated at \$571,019.

In 2020 one-time funding for implementation of this project will include \$349,855 in general fund surplus to be carried over in the Office of the Sheriff's budget from 2019, and a transfer of \$402,722 from the Replacement Fund (522) for items that will be replaced early by this project. New general fund resources of \$127,248 will support the new position.

In 2021 it is anticipated that the Office of the Sheriff will absorb \$183,945 of the ongoing support and replacement costs for a net general fund impact of \$387,074.

Larimer County Sheriff's Office has partnered with County Information Technology, County Attorney, District Attorney's Office, and Loveland Police Department to research body worn cameras. The reasons for utilizing body worn cameras (BWCs) include:

- Better documentation to address potential legal issues
- More transparency to the community
- Can help dial down a volatile situation because every word and act are being recorded
- Additional documentation when building a case
- BWC net savings per officer is approximately \$3,000 annually (National Institute of Justice)
- Hospitals and other first responders are finding value in wearing BWCs.
- Ft. Collins Police Services and Loveland use AXON BWCs. By standardizing on BWC equipment, enables the departments to better report on incidents when they each back-up one another.

Capital Items

	2020	2021	2022	2023	2024	Total
Capital Equipment	752,577	0	0	0	0	752,577
Total	752,577	0	0	0	0	752,577

Funding Sources

	2020	2021	2022	2023	2024	Total
Budgeted Beginning Fund	349,855	0	0	0	0	349,855
Tfr from Replacement	402,722	0	0	0	0	402,722
Total	752,577	0	0	0	0	752,577

Operating Budget

Expenses	2020	2021	2022	2023	2024	Total
Salary & Benefits						
Evidence Technic	73,788	74,436	74,436	74,436	74,436	371,532
O & M Ongoing						
53610 Projects	15,000	2,000	2,000	2,000	2,000	23,000
51805 Furniture Non-Ca	10,000	0	0	0	0	10,000
53799 Miscellaneous	3,073	0	0	0	0	3,073
53001 Operating Suppli	300	300	300	300	300	1,500
52408 End User Device	1,500	1,500	1,500	1,500	1,500	7,500
52409 End User Computi	1,032	1,032	1,032	1,032	1,032	5,160

LARIMER COUNTY
CIP - Capital Expansion

Expenses		2020	2021	2022	2023	2024	Total
51401	Prof Licenses/Me	135	135	135	135	135	675
53201	Staff Training/T	500	500	500	500	500	2,500
58101	Tfr to General	402,722	0	0	0	0	402,722
31845	Capital Outlay a	-402,722	0	0	0	0	-402,722
52201	Technology Servi	0	491,116	491,116	491,116	491,116	1,964,464
52011	Boarding Prisone	0	-100,000	-100,000	-100,000	-100,000	-400,000
50702	Other Personnel	0	-83,945	-83,945	-83,945	-83,945	-335,780
31850	Future Programs/	-455,184	-387,074	-387,074	-387,074	-387,074	-2,003,480
Total		-349,856	0	0	0	0	-349,856
Revenue		2020	2021	2022	2023	2024	Total
O & M Ongoing							
39999	Budgeted Beginn	-349,855	0	0	0	0	-349,855
Total		-349,855	0	0	0	0	-349,855
Net		-1	0	0	0	0	-1

FTE

FTE	Position	2020	2021	2022	2023	2024
	Evidence Technic	1.00	1.00	1.00	1.00	1.00
Total		1.00	1.00	1.00	1.00	1.00

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LARIMER COUNTY
CIP - Capital Expansion

162-692000-TR-Capital

REQUEST NAME

Master Plan Development 2020-2024

REQUEST CODE

CIPE-162-692000-20-4029

REQUEST TYPE

CIP - Capital Expansion

Start Date

1/1/2020

PROJECT DESCRIPTION / NECESSITY

Funding of \$10 million from Ranch fund balance is provided in 2020 for the initial phase of Master plan development at The Ranch. The implementation plan is to be developed and finalized in late 2019 /early 2020. This will determine the future projects and sequencing.

Capital Items

	2020	2021	2022	2023	2024	Total
Construction	10,000,000	50,000,000	50,000,000	50,000,000	0	160,000,000
Total	10,000,000	50,000,000	50,000,000	50,000,000	0	160,000,000

Funding Sources

	2020	2021	2022	2023	2024	Total
Budgeted Beginning Fund	10,000,000	50,000,000	50,000,000	50,000,000	0	160,000,000
Total	10,000,000	50,000,000	50,000,000	50,000,000	0	160,000,000

LARIMER COUNTY
CIP - Capital Expansion

162-692000-00000000-000-TR-Capital

REQUEST NAME

Master Plan Design & Infrastructure

REQUEST CODE

CIPE-162-692000-00000000-000-20-4032

REQUEST TYPE

CIP - Capital Expansion

Start Date

1/1/2020

PROJECT DESCRIPTION / NECESSITY

Funding of \$1,750,000 is provided in 2020 for Master Plan Design and Infrastructure and engineering for relocation of Arena Circle.

Capital Items

	2020	2021	2022	2023	2024	Total
Design	1,750,000	0	0	0	0	1,750,000
Total	1,750,000	0	0	0	0	1,750,000

Funding Sources

	2020	2021	2022	2023	2024	Total
Budgeted Beginning Fund	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

162-692000-00000000-000-TR-Capital

REQUEST NAME

Campus - Pickup Truck Procurement

REQUEST CODE

CIPE-162-692000-00000000-000-20-4033

REQUEST TYPE

CIP - Capital Expansion

Start Date

1/1/2020

PROJECT DESCRIPTION / NECESSITY

2024 - Campus - Pickup Truck Procurement - additional truck purchase - \$50,000

Capital Items

	2020	2021	2022	2023	2024	Total
Capital Equipment	0	0	0	0	50,000	50,000
Total	0	0	0	0	50,000	50,000

Funding Sources

	2020	2021	2022	2023	2024	Total
Budgeted Beginning Fund	0	0	0	0	50,000	50,000
Total	0	0	0	0	50,000	50,000

LARIMER COUNTY
CIP - Capital Expansion

162-692000-00000000-000-TR-Capital

REQUEST NAME

First National Bank - Electric Forklift Procuremen

REQUEST CODE

CIPE-162-692000-00000000-000-20-4034

REQUEST TYPE

CIP - Capital Expansion

Start Date

1/1/2020

PROJECT DESCRIPTION / NECESSITY

2024 - First National Bank - Electric Forklift Procurement exhibit hall additional lift - \$45,000

Capital Items

	2020	2021	2022	2023	2024	Total
Capital Equipment	0	0	0	0	45,000	45,000
Total	0	0	0	0	45,000	45,000

Funding Sources

	2020	2021	2022	2023	2024	Total
Budgeted Beginning Fund	0	0	0	0	45,000	45,000
Total	0	0	0	0	45,000	45,000

LARIMER COUNTY
CIP - Capital Expansion

162-692000-00000000-000-TR-Capital

REQUEST NAME

Campus WIFI Enhancements

REQUEST CODE

CIPE-162-692000-00000000-000-20-4035

REQUEST TYPE

CIP - Capital Expansion

Start Date

1/1/2020

PROJECT DESCRIPTION / NECESSITY

Funding of \$50,000 from Ranch fund balance is provided in 2020 for a project to enhance wireless access on the Ranch campus.

Capital Items

	2020	2021	2022	2023	2024	Total
Capital Equipment	50,000	0	100,000	0	0	150,000
Total	50,000	0	100,000	0	0	150,000

Funding Sources

	2020	2021	2022	2023	2024	Total
Budgeted Beginning Fund	50,000	0	100,000	0	0	150,000
Total	50,000	0	100,000	0	0	150,000

LARIMER COUNTY
CIP - Capital Expansion

162-692000-00000000-576-Ranch Capital Indoor Arena

REQUEST NAME

MAC Indoor Arena - Stall panels and gates

REQUEST CODE

CIPE-162-692000-00000000-576-20-4043

REQUEST TYPE

CIP - Capital Expansion

Start Date

1/1/2020

PROJECT DESCRIPTION / NECESSITY

2021 - MAC Indoor Arena - Stall panels and gates for additional pavillions - \$40000

2023 - MAC Indoor Arena - Stall panels and gates for additional pavillions - \$40000

Capital Items

	2020	2021	2022	2023	2024	Total
Capital Equipment	0	40,000	0	40,000	0	80,000
Total	0	40,000	0	40,000	0	80,000

Funding Sources

	2020	2021	2022	2023	2024	Total
Budgeted Beginning Fund	0	40,000	0	40,000	0	80,000
Total	0	40,000	0	40,000	0	80,000

LARIMER COUNTY
CIP - Capital Expansion

162-692000-00000000-576-Ranch Capital Indoor Arena

REQUEST NAME

MAC Indoor Arena - Tractor Procurement

REQUEST CODE

CIPE-162-692000-00000000-576-20-4044

REQUEST TYPE

CIP - Capital Expansion

Start Date

1/1/2020

PROJECT DESCRIPTION / NECESSITY

2021 - Tractor Procurement for MAC Indoor Arena - additional tractor - \$40000

Capital Items

	2020	2021	2022	2023	2024	Total
Capital Equipment	0	40,000	0	0	0	40,000
Total	0	40,000	0	0	0	40,000

Funding Sources

	2020	2021	2022	2023	2024	Total
Budgeted Beginning Fund	0	40,000	0	0	0	40,000
Total	0	40,000	0	0	0	40,000

LARIMER COUNTY
CIP - Capital Expansion

162-692000-00000000-576-Ranch Capital Indoor Arena

REQUEST NAME

MAC Indoor Arena - Water Truck Procurement

REQUEST CODE

CIPE-162-692000-00000000-576-20-4045

REQUEST TYPE

CIP - Capital Expansion

Start Date

1/1/2020

PROJECT DESCRIPTION / NECESSITY

2021 MAC Indoor Arena - Water Truck Procurement - additional truck needed - \$30,000

Capital Items

	2020	2021	2022	2023	2024	Total
Capital Equipment	0	30,000	0	0	0	30,000
Total	0	30,000	0	0	0	30,000

Funding Sources

	2020	2021	2022	2023	2024	Total
Budgeted Beginning Fund	0	30,000	0	0	0	30,000
Total	0	30,000	0	0	0	30,000

LARIMER COUNTY
CIP - Capital Expansion

162-692000-00000000-576-Ranch Capital Indoor Arena

REQUEST NAME

MAC Indoor Arena - Tandem Dump Truck Procurement

REQUEST CODE

CIPE-162-692000-00000000-576-20-4046

REQUEST TYPE

CIP - Capital Expansion

Start Date

1/1/2020

PROJECT DESCRIPTION / NECESSITY

2021 - MAC Indoor Arena - Tandem Dump Truck Procurement - additional dump truck - \$50,000

Capital Items

	2020	2021	2022	2023	2024	Total
Capital Equipment	0	50,000	0	0	0	50,000
Total	0	50,000	0	0	0	50,000

Funding Sources

	2020	2021	2022	2023	2024	Total
Budgeted Beginning Fund	0	50,000	0	0	0	50,000
Total	0	50,000	0	0	0	50,000

LARIMER COUNTY
CIP - Capital Expansion

162-692000-00000000-576-Ranch Capital Indoor Arena

REQUEST NAME

MAC Indoor Arena - Skidsteer Loader Procurement

REQUEST CODE

CIPE-162-692000-00000000-576-20-4047

REQUEST TYPE

CIP - Capital Expansion

Start Date

1/1/2020

PROJECT DESCRIPTION / NECESSITY

2021 - MAC Indoor Arena - Skidsteer Loader Procurement

Capital Items

	2020	2021	2022	2023	2024	Total
Capital Equipment	0	35,000	0	0	0	35,000
Total	0	35,000	0	0	0	35,000

Funding Sources

	2020	2021	2022	2023	2024	Total
Budgeted Beginning Fund	0	35,000	0	0	0	35,000
Total	0	35,000	0	0	0	35,000

LARIMER COUNTY
CIP - Capital Expansion

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

REQUEST NAME

Glade Park River Restoration and Parking

REQUEST CODE

CIPE-212-682110-NR0200-000-20-4049

REQUEST TYPE

CIP - Capital Expansion

Start Date

1/1/2020

PROJECT DESCRIPTION / NECESSITY

The Big Thompson River Conservation and Recreation Plan was developed with stakeholders following the 2013 flood and identified the need to improve river condition and habitat at Glade Park and rebuild a small parking area out of the floodplain. Glade Park was open and popular post-flood and there is public demand for it to reopen as a fishing and river access point to the Big Thompson River. Working with the Big Thompson Watershed Coalition (BTWC), the initial 10% river design was completed via grant funding and now is poised for design completion, permitting and implementation. Improved river channel form, riparian vegetation and upland plant restoration and parking access will provide public access for fishing, river play, etc. at this popular site near Loveland.

Capital Items

		2020	2021	2022	2023	2024	Total
Construction	Glade Park River	180,000	0	0	0	0	180,000
Total		180,000	0	0	0	0	180,000

Funding Sources

		2020	2021	2022	2023	2024	Total
Budgeted							
Beginning							
Fund		180,000	0	0	0	0	180,000
Total		180,000	0	0	0	0	180,000

LARIMER COUNTY
CIP - Capital Expansion

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

REQUEST NAME	REQUEST CODE	REQUEST TYPE
Horsetooth Archery Range	CIPE-212-682110-NR0203-000-20-4050	CIP - Capital Expansion

Start Date

1/1/2020

PROJECT DESCRIPTION / NECESSITY

Funding of \$75,000 is budgeted in 2020 to complete construction of an Archery Range on the north end of Horsetooth Reservoir. The north end of Horsetooth Reservoir was identified in the 2018 Parks Master Plan for development as an archery range after review of multiple alternatives.

Capital Items

		2020	2021	2022	2023	2024	Total
Construction	HT Archery Range	75,000	0	0	0	0	75,000
Total		75,000	0	0	0	0	75,000

Funding Sources

		2020	2021	2022	2023	2024	Total
Tfr from							
Conservation		75,000	0	0	0	0	75,000
Tr							
Total		75,000	0	0	0	0	75,000

Operating Budget

Expenses		2020	2021	2022	2023	2024	Total
O & M Ongoing							
58212	Tfr to Open Land	75,000	0	0	0	0	75,000
31850	Future Programs/	-75,000	0	0	0	0	-75,000
Total		0	0	0	0	0	0

LARIMER COUNTY
CIP - Capital Expansion

212-682110-NR0205-000-NR-Poudre River Trail Construction

REQUEST NAME

Poudre River Trail Construction

REQUEST CODE

CIPE-212-682110-NR0205-000-20-4051

REQUEST TYPE

CIP - Capital Expansion

Start Date

1/1/2020

PROJECT DESCRIPTION / NECESSITY

Funding of \$1,440,000, including \$800,000 in 2020, is provided from Open Lands an Parks funds to construct additional segments of the Poudre River Trail.

Capital Items

	2020	2021	2022	2023	2024	Total
Construction	800,000	640,000	0	0	0	1,440,000
Total	800,000	640,000	0	0	0	1,440,000

Funding Sources

	2020	2021	2022	2023	2024	Total
Budgeted						
Beginning	800,000	0	0	0	0	800,000
Fund						
Tfr from Open	0	640,000	0	0	0	640,000
Lands LTM						
Total	800,000	640,000	0	0	0	1,440,000

Operating Budget

Expenses	2020	2021	2022	2023	2024	Total
O & M Ongoing						
58219 Tfr to Open Land	0	640,000	0	0	0	640,000
31850 Future Programs/	0	-640,000	0	0	0	-640,000
Total	0	0	0	0	0	0

LARIMER COUNTY
CIP - Capital Expansion

218-682100-NR0204-000-NR-Habitat Restoration Project

REQUEST NAME	REQUEST CODE	REQUEST TYPE
Habitat Restoration Project	CIPE-218-682100-NR0204-000-20-4057	CIP - Capital Expansion

Start Date
1/1/2020

PROJECT DESCRIPTION / NECESSITY

Funding of \$100,000, including \$10,000 in 2020, is budgeted for habitat restoration projects.

Capital Items

	2020	2021	2022	2023	2024	Total
Construction	10,000	90,000	0	0	0	100,000
Total	10,000	90,000	0	0	0	100,000

Funding Sources

	2020	2021	2022	2023	2024	Total
Tfr from Open Lands Acqu	10,000	50,000	0	0	0	60,000
Tfr from Open Lands LTM	0	40,000	0	0	0	40,000
Total	10,000	90,000	0	0	0	100,000

Operating Budget

Expenses	2020	2021	2022	2023	2024	Total
O & M Ongoing						
58212 Tfr to Open Land	10,000	50,000	0	0	0	60,000
31850 Future Programs/	-10,000	-50,000	0	0	0	-60,000
58218 Tfr to Open Land	0	40,000	0	0	0	40,000
31850 Future Programs/	0	-40,000	0	0	0	-40,000
Total	0	0	0	0	0	0

LARIMER COUNTY
CIP - Capital Expansion

219-682400-NR0739-000-Chimney Hollow OL Project

REQUEST NAME

Chimney Hollow OS - Management Plan

REQUEST CODE

CIPE-219-682400-NR0739-000-20-4058

REQUEST TYPE

CIP - Capital Expansion

Start Date

1/1/2020

PROJECT DESCRIPTION / NECESSITY

Chimney Hollow OS - Management Plan

There is increased demand for trail and water based recreation, both of which will be met with the opening of Chimney Hollow Open Space and the adjacent reservoir.

Capital Items

	2020	2021	2022	2023	2024	Total
Construction Chimney Hollow O	0	0	0	0	3,250,000	3,250,000
Total	0	0	0	0	3,250,000	3,250,000

Funding Sources

	2020	2021	2022	2023	2024	Total
Tfr from Open Lands LTM	0	0	0	0	3,250,000	3,250,000
Total	0	0	0	0	3,250,000	3,250,000

Operating Budget

Expenses	2020	2021	2022	2023	2024	Total
O & M Ongoing						
58219 Tfr to Open Land	0	0	0	0	3,250,000	3,250,000
31850 Future Programs/	0	0	0	0	-3,250,000	-3,250,000
Total	0	0	0	0	0	0

LARIMER COUNTY
CIP - Capital Expansion

228-681300-NR0103-000-Parks Projects NRHeadquarters Building

REQUEST NAME

Administrative Office Building Expansion

REQUEST CODE

CIPE-228-681300-NR0103-000-20-4059

REQUEST TYPE

CIP - Capital Expansion

Start Date

1/1/2020

PROJECT DESCRIPTION / NECESSITY

Department of Natural Resources Administrative staff has outgrown the current office space available in the existing Department of Natural Resources Administrative Office building. The most cost effective alternative for meeting the need for additional space as the department continues to grow is to expand the existing facility. Funding is budgeted in 2019 to begin construction.

Capital Items

	2020	2021	2022	2023	2024	Total
Construction	0	485,000	0	0	0	485,000
Total	0	485,000	0	0	0	485,000

Funding Sources

	2020	2021	2022	2023	2024	Total
Tfr from Parks	0	242,500	0	0	0	242,500
Tfr from Open	0	242,500	0	0	0	242,500
Lands Acqu	0	242,500	0	0	0	242,500
Total	0	485,000	0	0	0	485,000

Operating Budget

Expenses	2020	2021	2022	2023	2024	Total
O & M Ongoing						
58226 Tfr to Parks	0	242,500	0	0	0	242,500
31850 Future Programs/	0	-242,500	0	0	0	-242,500
58226 Tfr to Parks	0	242,500	0	0	0	242,500
31850 Future Programs/	0	-242,500	0	0	0	-242,500
Total	0	0	0	0	0	0

Properties

Department Natural Resources

LARIMER COUNTY
CIP - Capital Expansion

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

REQUEST NAME

Carter Lake Biglandia Group Site

REQUEST CODE

CIPE-228-681300-NR0750-000-20-4062

REQUEST TYPE

CIP - Capital Expansion

Start Date

1/1/2020

PROJECT DESCRIPTION / NECESSITY

Funding of \$825,185 is budgeted in 2020 from Conservation Trust Fund and Long-Term Management and Improvement funds to construct a group camping site at Carter Lake.

Capital Items

		2020	2021	2022	2023	2024	Total
Construction	Carter Lake Bigl	825,185	0	0	0	0	825,185
Total		825,185	0	0	0	0	825,185

Funding Sources

		2020	2021	2022	2023	2024	Total
Tfr from Parks		412,592	0	0	0	0	412,592
Tfr from Conservation		412,593	0	0	0	0	412,593
Tr							
Total		825,185	0	0	0	0	825,185

Operating Budget

Expenses		2020	2021	2022	2023	2024	Total
O & M Ongoing							
58226	Tfr to Parks	412,592	0	0	0	0	412,592
31850	Future Programs/	-412,592	0	0	0	0	-412,592
58226	Tfr to Parks	412,593	0	0	0	0	412,593
31850	Future Programs/	-412,593	0	0	0	0	-412,593
Total		0	0	0	0	0	0

LARIMER COUNTY
CIP - Capital Expansion

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

REQUEST NAME

HT Reservoir - Natural Surface Trail

REQUEST CODE

CIPE-228-681300-NR0757-000-20-4068

REQUEST TYPE

CIP - Capital Expansion

Start Date

1/1/2020

PROJECT DESCRIPTION / NECESSITY

Funding of \$67,500 is provided in 2020 to construct a trail that will provide an off road single trail connection from the large day use parking area at South Bay into Inlet Bay and the Blue Sky Trail, thereby reducing congestion at other trail heads in the system.

Capital Items

		2020	2021	2022	2023	2024	Total
Construction	HT Res Natural S	67,500	0	0	0	0	67,500
Total		67,500	0	0	0	0	67,500

Funding Sources

		2020	2021	2022	2023	2024	Total
Tfr from							
Conservation		67,500	0	0	0	0	67,500
Tr							
Total		67,500	0	0	0	0	67,500

Operating Budget

Expenses		2020	2021	2022	2023	2024	Total
O & M Ongoing							
58226	Tfr to Parks	67,500	0	0	0	0	67,500
31850	Future Programs/	-67,500	0	0	0	0	-67,500
Total		0	0	0	0	0	0

LARIMER COUNTY
CIP - Capital Expansion

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

REQUEST NAME	REQUEST CODE	REQUEST TYPE
HT Reservoir Satanka Bay and Expanded Parking	CIPE-228-681300-NR0758-000-20-4069	CIP - Capital Expansion

Start Date

1/1/2020

PROJECT DESCRIPTION / NECESSITY

Funding of \$241,775 is provided in 2020 to complete the construction of an expanded parking lot at Satanka Bay at Horsetooth Reservoir.

Capital Items

	2020	2021	2022	2023	2024	Total
Construction HT Reservoir Sat	241,775	0	0	0	0	241,775
Total	241,775	0	0	0	0	241,775

Funding Sources

	2020	2021	2022	2023	2024	Total
Tfr from Parks	120,887	0	0	0	0	120,887
Tfr from Conservation Tr	120,888	0	0	0	0	120,888
Total	241,775	0	0	0	0	241,775

Operating Budget

Expenses	2020	2021	2022	2023	2024	Total
O & M Ongoing						
58226 Tfr to Parks	120,887	0	0	0	0	120,887
31850 Future Programs/	-120,887	0	0	0	0	-120,887
58226 Tfr to Parks	120,888	0	0	0	0	120,888
31850 Future Programs/	-120,888	0	0	0	0	-120,888
Total	0	0	0	0	0	0

LARIMER COUNTY
CIP - Capital Expansion

228-681300-NR0764-000-PK-ANS Shelter Project

REQUEST NAME

Aquatic Nuisance Species Stations

REQUEST CODE

CIPE-228-681300-NR0764-000-20-4072

REQUEST TYPE

CIP - Capital Expansion

Start Date

1/1/2020

PROJECT DESCRIPTION / NECESSITY

Funding of \$200,000 from federal partner sources is provided in 2020 to replace inspection stations at reservoirs owned by the U.S. Bureau of Reclamation (BOR) and managed by Larimer County Department of Natural Resources (LCDNR). Inspecting for aquatic nuisance species at BOR reservoirs managed by LCDNR is a critical activity to protect the water and associated infrastructure associated with the CB-T project supplying local water and providing recreational opportunities. The stations are being designed sustainably and as a 50-year asset. Cost to construct and maintain will come from user fees collected at the reservoirs and as matched by partners.

Capital Items

	2020	2021	2022	2023	2024	Total
Construction ANS Stations	200,000	0	0	0	0	200,000
Total	200,000	0	0	0	0	200,000

Funding Sources

	2020	2021	2022	2023	2024	Total
Fed-US Dept of Interior	200,000	0	0	0	0	200,000
Total	200,000	0	0	0	0	200,000

LARIMER COUNTY
CIP - Capital Expansion

252-645250-00000000-000-Capital Improvements

REQUEST NAME

INTERSECTION IMPROVEMENTS AT CR 13 AND CR 30

REQUEST CODE

CIPE-252-645250-00000000-000-20-4082

REQUEST TYPE

CIP - Capital Expansion

Start Date

1/1/2020

PROJECT DESCRIPTION / NECESSITY

Intersection improvements to CR 13 and CR 30 to meet demands of increased traffic volumes between Loveland and Fort Collins. Design projected to begin in 2021 with construction in 2023 and 2024. Funded out of capital expansion fees and fund balance for capital projects.

Capital Items

	2020	2021	2022	2023	2024	Total
Road Design	0	250,000	0	0	0	250,000
Acquisition	0	0	150,000	0	0	150,000
Road Construction	0	0	0	1,500,000	1,500,000	3,000,000
Total	0	250,000	150,000	1,500,000	1,500,000	3,400,000

Funding Sources

	2020	2021	2022	2023	2024	Total
Tfr from Transportation Budgeted Beginning Fund	0	250,000	75,000	500,000	0	825,000
	0	0	75,000	1,000,000	1,500,000	2,575,000
Total	0	250,000	150,000	1,500,000	1,500,000	3,400,000

LARIMER COUNTY
CIP - Capital Expansion

252-645250-00000000-000-Capital Improvements

REQUEST NAME

PN 327-IMPROVEMENTS ON CR 17 FROM CR 50 TO HWY 287

REQUEST CODE

CIPE-252-645250-00000000-000-20-4083

REQUEST TYPE

CIP - Capital Expansion

Start Date

1/1/2020

PROJECT DESCRIPTION / NECESSITY

Improvements to CR 17 from CR 50 to US 287 due to increased traffic volumes in Fort Collins and Northern Larimer County. Design is currently in process and will continue in 2020 with construction scheduled to begin in 2021. This project will be funded from a grant and capital expansion fees.

Capital Items

	2020	2021	2022	2023	2024	Total
Road Design	50,000	0	0	0	0	50,000
Road Construction	0	2,109,000	0	0	0	2,109,000
Acquisition	65,000	0	0	0	0	65,000
Total	115,000	2,109,000	0	0	0	2,224,000

Funding Sources

	2020	2021	2022	2023	2024	Total
Tfr from Transportation	115,000	1,349,000	0	0	0	1,464,000
Psth-CO Dept Transportat	0	760,000	0	0	0	760,000
Total	115,000	2,109,000	0	0	0	2,224,000

LARIMER COUNTY
CIP - Capital Expansion

252-645250-00000000-000-Capital Improvements

REQUEST NAME

IMPROVEMENTS ON CR 19 FROM CR 38E TO CR 40

REQUEST CODE

CIPE-252-645250-00000000-000-20-4084

REQUEST TYPE

CIP - Capital Expansion

Start Date

1/1/2020

PROJECT DESCRIPTION / NECESSITY

Traffic volumes on CR 19 have increased over the years with multiple subdivision roads that access CR 19 that create safety issues. The improvements on CR 19 from CR 38E to CR 40 include adding an additional lane in each direction along with controlled movements at the access points. Design is projected to start in 2022 with construction beginning in 2023. This project will be funded through a grant and capital expansion fees.

Capital Items

	2020	2021	2022	2023	2024	Total
Road Design	0	0	300,000	100,000	0	400,000
Road Construction	0	0	0	4,100,000	0	4,100,000
Acquisition	0	0	0	100,000	0	100,000
Total	0	0	300,000	4,300,000	0	4,600,000

Funding Sources

	2020	2021	2022	2023	2024	Total
Tfr from Transportation	0	0	60,000	860,000	0	920,000
Psth-CO Dept Transportat	0	0	240,000	3,440,000	0	3,680,000
Total	0	0	300,000	4,300,000	0	4,600,000

LARIMER COUNTY
CIP - Capital Expansion

252-645250-00000000-000-Capital Improvements

REQUEST NAME

PAVE GRAVEL SECTION OF CR 72-US287 TO CR 21

REQUEST CODE

CIPE-252-645250-00000000-000-20-4085

REQUEST TYPE

CIP - Capital Expansion

Start Date

1/1/2020

PROJECT DESCRIPTION / NECESSITY

This project will pave the gravel section of CR 72 from US287 to existing pavement west of CR 21. This section of the Owl Canyon Corridor is a gravel road with traffic volumes that are more than eight times greater than defined as the capacity of a gravel road by county standards. The maintenance costs on this road are over seven times the cost of the average Larimer County gravel road. This project is projected to be constructed in 2020 and funded through a combination of capital expansion fees and capital fund balance.

Capital Items

	2020	2021	2022	2023	2024	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

	2020	2021	2022	2023	2024	Total
Budgeted Beginning Fund	4,606,883	0	0	0	0	4,606,883
Tfr from Transportation	1,393,117	0	0	0	0	1,393,117
Total	6,000,000	0	0	0	0	6,000,000

LARIMER COUNTY
CIP - Capital Expansion

252-645250-00000000-000-Capital Improvements

REQUEST NAME

DEDICATED DE-ICING TRUCK

REQUEST CODE

CIPE-252-645250-00000000-000-20-4086

REQUEST TYPE

CIP - Capital Expansion

Start Date

1/1/2020

PROJECT DESCRIPTION / NECESSITY

Currently, the Road and Bridge Department utilizes granular materials for de-icing the roads. We know that liquid de-icing can help improve our response. By utilizing liquid de-icing materials and applying them with a dedicated truck, we expect to realize quicker results on the road, allowing us to use less de-icing materials, labor hours and equipment hours than we do currently. This purchase is slated for 2020 and funded out of capital fund balance.

Capital Items

	2020	2021	2022	2023	2024	Total
Vehicles	225,000	0	0	0	0	225,000
Total	225,000	0	0	0	0	225,000

Funding Sources

	2020	2021	2022	2023	2024	Total
Budgeted Beginning Fund	225,000	0	0	0	-15,219	209,781
Total	225,000	0	0	0	-15,219	209,781

Operating Budget

Expenses	2020	2021	2022	2023	2024	Total
O & M Ongoing						
52406 Internal Fleet E	15,219	15,219	15,219	15,219	0	60,876
55006 Equipment Capita	225,000	0	0	0	0	225,000
Total	240,219	15,219	15,219	15,219	0	285,876
Revenue	2020	2021	2022	2023	2024	Total
O & M Ongoing						
39999 Budgeted Beginn	15,219	15,219	15,219	15,219	15,219	76,095
48252 Tfr from Road an	225,000	0	0	0	0	225,000
Total	240,219	15,219	15,219	15,219	15,219	301,095
Net	0	0	0	0	-15,219	-15,219

LARIMER COUNTY
CIP - Capital Expansion

252-645250-00000000-000-Capital Improvements

REQUEST NAME

CR 54 AND HWY 1 TRAFFIC SIGNAL

REQUEST CODE

CIPE-252-645250-00000000-000-20-4087

REQUEST TYPE

CIP - Capital Expansion

Start Date

1/1/2020

PROJECT DESCRIPTION / NECESSITY

Install traffic signal at CR 54 and Hwy 1. Traffic volumes at this intersection have increased and is becoming the regional connection between Wellington/Northern Larimer County to Fort Collins. This will resolve the capacity and safety issues at the intersection. Highway 1 is the responsibility of CDOT and the signal will become theirs to operate and maintain. This signal is projected to be installed in 2020 and will be funded through a grant and capital fund balance.

Capital Items

	2020	2021	2022	2023	2024	Total
Road Construction	500,000	0	0	0	0	500,000
Total	500,000	0	0	0	0	500,000

Funding Sources

	2020	2021	2022	2023	2024	Total
Budgeted Beginning Fund	50,000	0	0	0	0	50,000
Psth-CO Dept Transportat	450,000	0	0	0	0	450,000
Total	500,000	0	0	0	0	500,000

LARIMER COUNTY
CIP - Capital Expansion

252-645250-00000000-000-Capital Improvements

REQUEST NAME
ADA PROJECTS

REQUEST CODE
CIPE-252-645250-00000000-000-20-
4088

REQUEST TYPE
CIP - Capital Expansion

Start Date
1/1/2020

PROJECT DESCRIPTION / NECESSITY

The Americans with Disabilities Act (ADA) requires that all State and Local governments must ensure that individuals with disabilities are not excluded from programs, services and activities (pedestrian facilities are an example of a program). We are federally mandated to have an ADA Transition Plan that outlines our intent to bring all pedestrian facilities within the County's jurisdiction into compliance with ADA standards. This project will allow us to implement these projects that are still to be specifically identified. These will be funded out of capital fund balance.

Capital Items

	2020	2021	2022	2023	2024	Total
Road Construction	210,000	220,500	231,525	243,101	255,256	1,160,382
Total	210,000	220,500	231,525	243,101	255,256	1,160,382

Funding Sources

	2020	2021	2022	2023	2024	Total
Budgeted Beginning Fund	210,000	220,500	231,525	243,101	255,256	1,160,382
Total	210,000	220,500	231,525	243,101	255,256	1,160,382

LARIMER COUNTY
CIP - Capital Expansion

252-645250-00000000-000-Capital Improvements

REQUEST NAME

AVL FLEET MANAGEMENT SYSTEM

REQUEST CODE

CIPE-252-645250-00000000-000-20-4089

REQUEST TYPE

CIP - Capital Expansion

Start Date

1/1/2020

PROJECT DESCRIPTION / NECESSITY

Utilization of AVL on our equipment/vehicles will allow us to better answer or respond to customer inquiries and/or complaints. As the system will log information such as tracks, material usage, and plow engagement. This is planned to be purchased in 2020 out of capital fund balance.

Capital Items

	2020	2021	2022	2023	2024	Total
Capital Equipment	120,000	0	0	0	0	120,000
Total	120,000	0	0	0	0	120,000

Funding Sources

	2020	2021	2022	2023	2024	Total
Budgeted Beginning Fund	120,000	0	0	0	0	120,000
Total	120,000	0	0	0	0	120,000

LARIMER COUNTY
CIP - Capital Expansion

252-645250-00000000-000-Capital Improvements

REQUEST NAME

WIDEN CR 70 FROM I25 TO CR 15

REQUEST CODE

CIPE-252-645250-00000000-000-20-4090

REQUEST TYPE

CIP - Capital Expansion

Start Date

1/1/2020

PROJECT DESCRIPTION / NECESSITY

Widen CR 70 (Owl Canyon Road) from CR 15 (Terry Lake Road) to I-25. The project will include wider shoulders and other design changes due to increasing traffic in recent years. This project includes major structure replacements as well. Construction is planned from 2021-2023 and is funded out of a combination of capital expansion fees and fund balance.

Capital Items

	2020	2021	2022	2023	2024	Total
Road Construction	0	2,020,000	3,037,500	3,037,500	0	8,095,000
Total	0	2,020,000	3,037,500	3,037,500	0	8,095,000

Funding Sources

	2020	2021	2022	2023	2024	Total
Budgeted Beginning Fund	0	1,635,621	2,812,500	2,983,121	0	7,431,242
Tfr from Transportation	0	384,379	225,000	54,379	0	663,758
Total	0	2,020,000	3,037,500	3,037,500	0	8,095,000

Operating Budget

Expenses	2020	2021	2022	2023	2024	Total
O & M Ongoing						
58252 Tfr to Road and	0	1,330,008	225,626	54,379	0	1,610,013
31850 Future Programs/	0	-1,330,008	-225,626	-54,379	0	-1,610,013
Total	0	0	0	0	0	0

LARIMER COUNTY
CIP - Capital Expansion

252-645250-00000000-000-Capital Improvements

REQUEST NAME

PAVE GRAVEL ROADS

REQUEST CODE

CIPE-252-645250-00000000-000-20-4091

REQUEST TYPE

CIP - Capital Expansion

Start Date

1/1/2020

PROJECT DESCRIPTION / NECESSITY

This intent of this project is to pave gravel roads that are currently over the 400 ADT paving threshold and are creating maintenance issues for Road and Bridge. There will be an annual amount that will be allocated to this project out of fund balance, with construction to occur as it fits into schedules and aligned with other nearby projects. Some segments that have been identified as needing to be paved are as follows:

Roadway segments

- CR 60/60E from CR 15 to CR 19 = \$16,593/mile (600/650 ADT)
- CR 73C from CR 74E to Tami Road = \$ 18,789/mile (1300 ADT)
- CR 50 from CR 5 to I-25 = \$15,497/mile (450 ADT)
- CR 122 from HWY 36 to Alpine Dr. = \$ 42,453/mile (600/650 ADT)
- CR 2 from CR 15 to Countyline = \$ 16,647/mile (400 ADT)

Capital Items

	2020	2021	2022	2023	2024	Total
Road Construction	367,500	385,875	405,169	425,427	446,698	2,030,669
Total	367,500	385,875	405,169	425,427	446,698	2,030,669

Funding Sources

	2020	2021	2022	2023	2024	Total
Budgeted Beginning Fund	367,500	385,875	405,169	425,427	446,698	2,030,669
Total	367,500	385,875	405,169	425,427	446,698	2,030,669

LARIMER COUNTY
CIP - Capital Expansion

252-645250-00000000-000-Capital Improvements

REQUEST NAME

PN 303-INTERSECTION IMPROVEMENTS CR 54G
AND CR19

REQUEST CODE

CIPE-252-645250-00000000-000-20-
4092

REQUEST TYPE

CIP - Capital Expansion

Start Date

1/1/2020

PROJECT DESCRIPTION / NECESSITY

Increased traffic volumes at this intersection have created a capacity and safety issue. Improvements to Intersection at CR 54G & CR 19 include adding north bound to east bound right turn lane. Design is in process with construction planned to occur in 2020. This project will be funded out of capital expansion fees and fund balance.

Capital Items

	2020	2021	2022	2023	2024	Total
Road Construction	300,000	0	0	0	0	300,000
Total	300,000	0	0	0	0	300,000

Funding Sources

	2020	2021	2022	2023	2024	Total
Budgeted Beginning Fund Tfr from Transportation	150,000	0	0	0	0	150,000
Total	300,000	0	0	0	0	300,000

LARIMER COUNTY
CIP - Capital Expansion

252-645250-00000000-000-Capital Improvements

REQUEST NAME

PN 330 - IMPROVEMENTS TO CR13 ON N SIDE OF
DONATH

REQUEST CODE

CIPE-252-645250-00000000-000-20-
4093

REQUEST TYPE

CIP - Capital Expansion

Start Date

1/1/2020

PROJECT DESCRIPTION / NECESSITY

Due to increased traffic volumes from Loveland to Fort Collins, safety and capacity improvements are needed at CR 13 to improve (flatten) the curve on the north side of Donath Lake south of HWY 392. Construction is planned for 2020 and will be funded out of capital expansion fees and fund balance.

Capital Items

	2020	2021	2022	2023	2024	Total
Road Construction	570,000	0	0	0	0	570,000
Total	570,000	0	0	0	0	570,000

Funding Sources

	2020	2021	2022	2023	2024	Total
Budgeted Beginning Fund Tfr from Transportation	285,000	0	0	0	0	285,000
Total	570,000	0	0	0	0	570,000

LARIMER COUNTY
CIP - Capital Expansion

252-645250-00000000-000-Capital Improvements

REQUEST NAME

PN 332 - IMPROVEMENTS ON CR 14 FROM CR 21
 TO CR 23

REQUEST CODE

CIPE-252-645250-00000000-000-20-
 4094

REQUEST TYPE

CIP - Capital Expansion

Start Date

1/1/2020

PROJECT DESCRIPTION / NECESSITY

Safety improvements to widen shoulders on CR 14 between CR 21 and CR 23 due to increased traffic volumes. Design is in process with construction planned in 2020. This project will be funded out of capital expansion fees and fund balance.

Capital Items

	2020	2021	2022	2023	2024	Total
Road Construction	250,000	0	0	0	0	250,000
Total	250,000	0	0	0	0	250,000

Funding Sources

	2020	2021	2022	2023	2024	Total
Budgeted Beginning Fund	50,000	0	0	0	0	50,000
Tfr from Transportation	200,000	0	0	0	0	200,000
Total	250,000	0	0	0	0	250,000

LARIMER COUNTY
CIP - Capital Expansion

252-645250-00000000-000-Capital Improvements

REQUEST NAME

COUNTRY CLUB AND GREGORY INTERSECTION IMPROVEMENTS

REQUEST CODE

CIPE-252-645250-00000000-000-20-4095

REQUEST TYPE

CIP - Capital Expansion

Start Date

1/1/2020

PROJECT DESCRIPTION / NECESSITY

Capacity and safety improvements at the intersection of Country Club and Gregory Road. This project includes signal and pedestrian improvements. Increased traffic volumes drive the need for capacity improvements at this intersection. Design is projected to begin in 2022 with construction in 2024. This project will be funded out of capital project fund balance.

Capital Items

	2020	2021	2022	2023	2024	Total
Road Design	0	0	150,000	0	0	150,000
Acquisition	0	0	0	150,000	0	150,000
Road Construction	0	0	0	0	1,500,000	1,500,000
Total	0	0	150,000	150,000	1,500,000	1,800,000

Funding Sources

	2020	2021	2022	2023	2024	Total
Budgeted						
Beginning Fund	0	0	150,000	150,000	1,500,000	1,800,000
Total	0	0	150,000	150,000	1,500,000	1,800,000

LARIMER COUNTY
CIP - Capital Expansion

252-645250-00000000-000-Capital Improvements

REQUEST NAME	REQUEST CODE	REQUEST TYPE
IMPROVEMENTS TO CR 38E AT TROWBRIDGE DR	CIPE-252-645250-00000000-000-20-4096	CIP - Capital Expansion

Start Date
1/1/2020

PROJECT DESCRIPTION / NECESSITY

Improvements to CR 38E at Trwobridge Dr. includes adding a left turn lane from CR 38E to S Bound Trowbridge. Traffic volumes and bicycle usage in Fort Collins and in and around Horsetooth Reservoir are driving the need for improvements. Providing a turn lane for vehicles to safely wait until there is an adequate gap in opposing traffic will allow through traffic the ability to continue travelling without having to stop and wait for vehicles to turn. Design is projected to begin 2020 with construction in 2022. This project will be funded from capital expansion fees and fund balance.

Capital Items

	2020	2021	2022	2023	2024	Total
Road Design	150,000	0	0	0	0	150,000
Acquisition	0	75,000	0	0	0	75,000
Road Construction	0	0	1,000,000	0	0	1,000,000
Total	150,000	75,000	1,000,000	0	0	1,225,000

Funding Sources

	2020	2021	2022	2023	2024	Total
Budgeted Beginning Fund	0	0	500,000	0	0	500,000
Tfr from Transportation	150,000	75,000	500,000	0	0	725,000
Total	150,000	75,000	1,000,000	0	0	1,225,000

LARIMER COUNTY
CIP - Capital Expansion

252-645250-00000000-000-Capital Improvements

REQUEST NAME

IMPROVEMENTS TO CR 40 FROM CR 9 TO CR 7

REQUEST CODE

CIPE-252-645250-00000000-000-20-4097

REQUEST TYPE

CIP - Capital Expansion

Start Date

1/1/2020

PROJECT DESCRIPTION / NECESSITY

Increased traffic volumes, especially after the traffic signal at Harmony Road and Strauss Cabin Road are driving the need for improvements to this section of CR 40. This segment is gravel and increased traffic volumes create safety and maintenance issues. Design for this project is expected to begin in 2021 with construction in 2023. This project will be funded from capital expansion fees and fund balance.

Capital Items

	2020	2021	2022	2023	2024	Total
Road Design	0	150,000	0	0	0	150,000
Acquisition	0	0	75,000	0	0	75,000
Road Construction	0	0	0	2,074,573	0	2,074,573
Total	0	150,000	75,000	2,074,573	0	2,299,573

Funding Sources

	2020	2021	2022	2023	2024	Total
Budgeted						
Beginning	0	150,000	75,000	520,064	0	745,064
Fund						
Tfr from						
Transportation	0	0	0	1,554,509	0	1,554,509
Total	0	150,000	75,000	2,074,573	0	2,299,573

LARIMER COUNTY
CIP - Capital Expansion

252-645250-00000000-000-Capital Improvements

REQUEST NAME

CR 14 OVERLAY PAYMENT TO JOHNSTOWN

REQUEST CODE

CIPE-252-645250-00000000-000-20-4098

REQUEST TYPE

CIP - Capital Expansion

Start Date

1/1/2020

PROJECT DESCRIPTION / NECESSITY

The County entered into an IGA with the Town of Johnstown that states if the County contributes to the paving of this section of road, the Town will annex the road once the work is complete and they will then be responsible for the maintenance of the road. The County will pay Johnstown a total of \$200k over 3 years starting in 2020. This will be funded out of capital expansion fees and capital project fund balance.

Capital Items

	2020	2021	2022	2023	2024	Total
Road Construction	66,667	66,667	66,666	0	0	200,000
Total	66,667	66,667	66,666	0	0	200,000

Funding Sources

	2020	2021	2022	2023	2024	Total
Budgeted Beginning Fund	0	10,999	66,666	0	0	77,665
Tfr from Transportation	66,667	55,668	0	0	0	122,335
Total	66,667	66,667	66,666	0	0	200,000

LARIMER COUNTY
CIP - Capital Expansion

252-645250-00000000-000-Capital Improvements

REQUEST NAME

INTERSECTION IMPROVEMENTS AT CR 21 AND CR 8

REQUEST CODE

CIPE-252-645250-00000000-000-20-4099

REQUEST TYPE

CIP - Capital Expansion

Start Date

1/1/2020

PROJECT DESCRIPTION / NECESSITY

Increased traffic volumes due to growth in the Berthoud area are driving needed improvements at the Intersection of CR 21 and CR 8. Design is projected to begin in 2020 with construction in 2022. This project will be funded from capital expansion fees and fund balance.

Capital Items

	2020	2021	2022	2023	2024	Total
Road Design	200,000	0	0	0	0	200,000
Road Construction	0	0	1,500,000	0	0	1,500,000
Acquisition	0	500,000	0	0	0	500,000
Total	200,000	500,000	1,500,000	0	0	2,200,000

Funding Sources

	2020	2021	2022	2023	2024	Total
Budgeted Beginning Fund	0	250,000	750,000	0	0	1,000,000
Tfr from Transportation	200,000	250,000	750,000	0	0	1,200,000
Total	200,000	500,000	1,500,000	0	0	2,200,000

LARIMER COUNTY
CIP - Capital Expansion

252-645250-00000000-000-Capital Improvements

REQUEST NAME

LARAMIE RIVER EMPLOYEE HOUSING

REQUEST CODE

CIPE-252-645250-00000000-000-20-4100

REQUEST TYPE

CIP - Capital Expansion

Start Date

1/1/2020

PROJECT DESCRIPTION / NECESSITY

This project is to fund a second home in the Laramie River Valley if additional equipment operator position is approved in the 2021 budget process. Lot will be purchased in 2019 and if position approved, construction of employee housing to occur in 2021.

Capital Items

	2020	2021	2022	2023	2024	Total
Construction	0	500,000	0	0	0	500,000
Total	0	500,000	0	0	0	500,000

Funding Sources

	2020	2021	2022	2023	2024	Total
Budgeted Beginning Fund	0	500,000	0	0	0	500,000
Total	0	500,000	0	0	0	500,000

LARIMER COUNTY
CIP - Capital Expansion

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

REQUEST NAME

I25 EXPANSION PROJECT

REQUEST CODE

CIPE-252-645250-RBI25IMP-000-20-4103

REQUEST TYPE

CIP - Capital Expansion

Start Date

1/1/2020

PROJECT DESCRIPTION / NECESSITY

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

Capital Items

	2020	2021	2022	2023	2024	Total
Other	760,000	0	0	0	0	760,000
Road Construction	2,000,000	2,000,000	0	0	0	4,000,000
Total	2,760,000	2,000,000	0	0	0	4,760,000

Funding Sources

	2020	2021	2022	2023	2024	Total
Budgeted Beginning Fund	0	1,240,000	0	0	0	1,240,000
Real Property Taxes	2,000,000	0	0	0	0	2,000,000
LG-Other Local Government	760,000	760,000	0	0	0	1,520,000
Total	2,760,000	2,000,000	0	0	0	4,760,000

LARIMER COUNTY
CIP - Capital Expansion

265-370000-00000000-000-Behavioral Health Operations

REQUEST NAME

Behavioral Health Facility

REQUEST CODE

CIPE-265-370000-00000000-000-20-4104

REQUEST TYPE

CIP - Capital Expansion

Start Date

1/1/2020

PROJECT DESCRIPTION / NECESSITY

In November 2018, voters approved a sales tax increase to provide mental and behavioral health services to the Community. Design on a structure anticipated to be about 50K sq ft will begin in 2019, with construction expected to wrap up in 2021. The County expects to build on a 40 acre parcel at the SE corner of the existing County Landfill on S. Taft Hill in Fort Collins.

Capital Items

	2020	2021	2022	2023	2024	Total
Design	560,000	560,000	0	0	0	1,120,000
Other	1,480,000	1,570,000	0	0	0	3,050,000
Construction	16,500,000	5,500,000	0	0	0	22,000,000
Total	18,540,000	7,630,000	0	0	0	26,170,000

Funding Sources

	2020	2021	2022	2023	2024	Total
Budgeted						
Beginning	8,540,000	0	0	0	0	8,540,000
Fund						
Sales Tax	10,000,000	7,630,000	0	0	0	17,630,000
Total	18,540,000	7,630,000	0	0	0	26,170,000

LARIMER COUNTY
CIP - Capital Expansion

512-620100-FS0802-000-FS-Jail Improvement Project

REQUEST NAME

County Jail Improvements

REQUEST CODE

CIPE-512-620100-FS0802-000-20-4143

REQUEST TYPE

CIP - Capital Expansion

Start Date

1/1/2020

PROJECT DESCRIPTION / NECESSITY

\$50.5 million is budgeted for continuing design and construction costs to improve the County Jail in 2020. Design development began in 2020, with the intent of having the first site work package complete for the general contractor to mobilize on-site to start construction by the end of 2019. Building packages starting with the West services (Kitchen, Laundry, Shipping and Receiving), Pod Tower, Booking and Transportation/Medical Remodel will follow into mid-2020 and will be bid out by the general contractor as each bid package becomes available. It is expected that construction will last approximately 24 months and will be complete in mid to late 2022. The complete project will add 115,910 square feet and 158 beds to the facility.

This project is funded through the issuance of Certificates of Participation, costs for which will total approximately \$6 million annually for a 15-year period through 2034. The first phases of operations are funded at just under \$2 million in 2020, which includes the addition of 34.5 FTE, of which 1.5 FTE are limited term or temporary. Estimated operating costs when the project is complete are \$7.2 million by 2024.

Capital Items

	2020	2021	2022	2023	2024	Total
Design	500,000	500,000	0	0	0	1,000,000
Construction	50,000,000	16,000,000	0	0	0	66,000,000
Ending Fund Balance	16,500,000	0	0	0	0	16,500,000
Total	67,000,000	16,500,000	0	0	0	83,500,000

Funding Sources

	2020	2021	2022	2023	2024	Total
Budgeted Beginning Fund	67,000,000	16,500,000	0	0	0	83,500,000
Total	67,000,000	16,500,000	0	0	0	83,500,000

Operating Budget

Expenses	2020	2021	2022	2023	2024	Total
O & M Ongoing						
53799 Miscellaneous	0	5,526,932	6,943,902	7,015,746	7,196,974	26,683,554
Total	0	5,526,932	6,943,902	7,015,746	7,196,974	26,683,554

LARIMER COUNTY
CIP - Capital Expansion

512-620100-FS0803-000-FS-Fleet Campus

REQUEST NAME

Fleet Services Campus

REQUEST CODE

CIPE-512-620100-FS0803-000-20-4144

REQUEST TYPE

CIP - Capital Expansion

Start Date

1/1/2020

PROJECT DESCRIPTION / NECESSITY

The ability to effectively plan for, provide, and service the County's fleet is paramount to serving the community at a high level. The current Fleet campus on Vine St. is years beyond its useful life cycle, and nearly every component of the campus is substandard for such an important part of County operations. A 30-acre parcel of land is required to meet the future needs of the several departments who will operate from this campus: Fleet, Road & Bridge, Weeds, and Facilities.

Capital Items

	2020	2021	2022	2023	2024	Total
Construction	29,500,000	0	0	0	0	29,500,000
Total	29,500,000	0	0	0	0	29,500,000

Funding Sources

	2020	2021	2022	2023	2024	Total
Budgeted						
Beginning	29,500,000	0	0	0	0	29,500,000
Fund						
Total	29,500,000	0	0	0	0	29,500,000

LARIMER COUNTY
CIP - Capital Expansion

552-661000-00000000-000-Landfill

REQUEST NAME

Landfill closure projects

REQUEST CODE

CIPE-552-661000-00000000-000-20-4117

REQUEST TYPE

CIP - Capital Expansion

Start Date

1/1/2020

PROJECT DESCRIPTION / NECESSITY

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

Capital Items

	2020	2021	2022	2023	2024	Total
Other	0	0	1,000,000	0	0	1,000,000
Total	0	0	1,000,000	0	0	1,000,000

Funding Sources

	2020	2021	2022	2023	2024	Total
Budgeted Beginning Fund	0	0	1,000,000	0	0	1,000,000
Total	0	0	1,000,000	0	0	1,000,000

2020 Capital Renewal Projects

LARIMER COUNTY
CIP - Capital Renewal

112-256201-00000000-000-Residential

REQUEST NAME

2019-2021 LCCC Wardrobe Replacement

REQUEST CODE

CIPR-112-256201-00000000-000-20-4028

REQUEST TYPE

CIP - Capital Renewal

Start Date

1/1/2020

PROJECT DESCRIPTION / NECESSITY

Funding of \$67,728 in Community Corrections fund balance is provided in 2020 to continue to replace 332 wardrobes that are 12-14 years old in the Community Corrections department (LCCC). LCCC has been making the wardrobes work by replacing drawers with 3 shelves and bus tubs.

All existing wardrobes are to be replaced over a 3-year period 2019-2021. By spreading the replacement of the wardrobes over a 3-year period, we will extend the life of the wardrobes that have been repaired, while replacing the wardrobes that are in the worst shape right away.

Capital Items

	2020	2021	2022	2023	2024	Total
Other	67,728	67,728	0	0	0	135,456
Total	67,728	67,728	0	0	0	135,456

Funding Sources

	2020	2021	2022	2023	2024	Total
Budgeted Beginning Fund	67,728	67,728	0	0	0	135,456
Total	67,728	67,728	0	0	0	135,456

LARIMER COUNTY
CIP - Capital Renewal

162-692000-00000000-000-TR-Capital

REQUEST NAME

Campus - Zamboni Ice Resurfacers

REQUEST CODE

CIPR-162-692000-00000000-000-20-4030

REQUEST TYPE

CIP - Capital Renewal

Start Date

1/1/2020

PROJECT DESCRIPTION / NECESSITY

2022 - Replace two Zamboni ice re-surfacer - Master Planning Project - Ice Center - \$150,000

Capital Items

	2020	2021	2022	2023	2024	Total
Capital Equipment	0	150,000	0	0	0	150,000
Total	0	150,000	0	0	0	150,000

Funding Sources

	2020	2021	2022	2023	2024	Total
Sales Tax	0	150,000	0	0	0	150,000
Total	0	150,000	0	0	0	150,000

LARIMER COUNTY
CIP - Capital Renewal

162-692000-00000000-000-TR-Capital

REQUEST NAME

Campus - Exterior Audio Replacements

REQUEST CODE

CIPR-162-692000-00000000-000-20-4031

REQUEST TYPE

CIP - Capital Renewal

Start Date

1/1/2020

PROJECT DESCRIPTION / NECESSITY

2021 Exterior Audio Replacements of aging units - \$50,000

Capital Items

	2020	2021	2022	2023	2024	Total
Capital Equipment	0	50,000	0	0	0	50,000
Total	0	50,000	0	0	0	50,000

Funding Sources

	2020	2021	2022	2023	2024	Total
Budgeted Beginning Fund	0	50,000	0	0	0	50,000
Total	0	50,000	0	0	0	50,000

LARIMER COUNTY
CIP - Capital Renewal

162-692000-00000000-575-Ranch Capital Events Center

REQUEST NAME

Master Plan Budwesier Event Center Seating Replace

REQUEST CODE

CIPR-162-692000-00000000-575-20-4036

REQUEST TYPE

CIP - Capital Renewal

Start Date

1/1/2020

PROJECT DESCRIPTION / NECESSITY

2020 Budweiser Event Center Master Plan Construction Project to replace all seating and retractable structures - \$2,000,000

Capital Items

	2020	2021	2022	2023	2024	Total
Capital Equipment	2,000,000	0	0	0	0	2,000,000
Total	2,000,000	0	0	0	0	2,000,000

Funding Sources

	2020	2021	2022	2023	2024	Total
Budgeted Beginning Fund	2,000,000	0	0	0	0	2,000,000
Total	2,000,000	0	0	0	0	2,000,000

LARIMER COUNTY
CIP - Capital Renewal

162-692000-00000000-575-Ranch Capital Events Center

REQUEST NAME

Budweiser Event Center Audio Video Equipment Relac

REQUEST CODE

CIPR-162-692000-00000000-575-20-4037

REQUEST TYPE

CIP - Capital Renewal

Start Date

1/1/2020

PROJECT DESCRIPTION / NECESSITY

2022 - Budweiser Event Center Audio Video Equipment Replacement - semi-annual replacement allocation - \$100,000

Capital Items

	2020	2021	2022	2023	2024	Total
Capital Equipment	0	0	100,000	0	0	100,000
Total	0	0	100,000	0	0	100,000

Funding Sources

	2020	2021	2022	2023	2024	Total
Budgeted Beginning Fund	0	0	100,000	0	0	100,000
Total	0	0	100,000	0	0	100,000

LARIMER COUNTY
CIP - Capital Renewal

162-692000-00000000-575-Ranch Capital Events Center

REQUEST NAME

Budweiser Event Center Roof Replacement

REQUEST CODE

CIPR-162-692000-00000000-575-20-4038

REQUEST TYPE

CIP - Capital Renewal

Start Date

1/1/2020

PROJECT DESCRIPTION / NECESSITY

Full replacement of the roof membrane for the event center.

Capital Items

	2020	2021	2022	2023	2024	Total
Construction	800,000	0	0	0	0	800,000
Total	800,000	0	0	0	0	800,000

Funding Sources

	2020	2021	2022	2023	2024	Total
Budgeted Beginning Fund	800,000	0	0	0	0	800,000
Total	800,000	0	0	0	0	800,000

LARIMER COUNTY
CIP - Capital Renewal

162-692000-00000000-575-Ranch Capital Events Center

REQUEST NAME

Budweiser Event Center Boiler Replacement

REQUEST CODE

CIPR-162-692000-00000000-575-20-4039

REQUEST TYPE

CIP - Capital Renewal

Start Date

1/1/2020

PROJECT DESCRIPTION / NECESSITY

Replace the boiler in the event center. This is an original piece of equipment.

Capital Items

	2020	2021	2022	2023	2024	Total
Capital Equipment	0	530,000	0	0	0	530,000
Total	0	530,000	0	0	0	530,000

Funding Sources

	2020	2021	2022	2023	2024	Total
Budgeted Beginning Fund	0	530,000	0	0	0	530,000
Total	0	530,000	0	0	0	530,000

LARIMER COUNTY
CIP - Capital Renewal

162-692000-00000000-575-Ranch Capital Events Center

REQUEST NAME

Budweiser Event Center Centerhung Video Upgrade

REQUEST CODE

CIPR-162-692000-00000000-575-20-4040

REQUEST TYPE

CIP - Capital Renewal

Start Date

1/1/2020

PROJECT DESCRIPTION / NECESSITY

Technology upgrades to the centerhung scoreboard in the event center

Capital Items

	2020	2021	2022	2023	2024	Total
Capital Equipment	0	0	230,000	0	0	230,000
Total	0	0	230,000	0	0	230,000

Funding Sources

	2020	2021	2022	2023	2024	Total
Budgeted Beginning Fund	0	0	230,000	0	0	230,000
Total	0	0	230,000	0	0	230,000

LARIMER COUNTY
CIP - Capital Renewal

162-692000-00000000-575-Ranch Capital Events Center

REQUEST NAME

Budweiser Event Center Zamboni Replacement

REQUEST CODE

CIPR-162-692000-00000000-575-20-4041

REQUEST TYPE

CIP - Capital Renewal

Start Date

1/1/2020

PROJECT DESCRIPTION / NECESSITY

Replace Zamboni in the event center

Capital Items

	2020	2021	2022	2023	2024	Total
Capital Equipment	0	0	0	75,000	0	75,000
Total	0	0	0	75,000	0	75,000

Funding Sources

	2020	2021	2022	2023	2024	Total
Budgeted Beginning Fund	0	0	0	75,000	0	75,000
Total	0	0	0	75,000	0	75,000

LARIMER COUNTY
CIP - Capital Renewal

162-692000-00000000-576-Ranch Capital Indoor Arena

REQUEST NAME

MAC Indoor Arena - Bleacher Seating Replacement

REQUEST CODE

CIPR-162-692000-00000000-576-20-4042

REQUEST TYPE

CIP - Capital Renewal

Start Date

1/1/2020

PROJECT DESCRIPTION / NECESSITY

Funding of \$110,000 from Ranch fund balance is provided in 2020 to replace existing seats in the MAC Indoor Arena with backs and individual seats.

Capital Items

	2020	2021	2022	2023	2024	Total
Capital Equipment	110,000	0	0	0	0	110,000
Total	110,000	0	0	0	0	110,000

Funding Sources

	2020	2021	2022	2023	2024	Total
Budgeted Beginning Fund	110,000	0	0	0	0	110,000
Total	110,000	0	0	0	0	110,000

LARIMER COUNTY
CIP - Capital Renewal

212-682110-NR-Open Space-Regional Open Spaces

REQUEST NAME

Natural Resources Fund Balance Tie Out

REQUEST CODE

CIPR-212-682110-20-4148

REQUEST TYPE

CIP - Capital Renewal

Start Date

1/1/2020

PROJECT DESCRIPTION / NECESSITY

Zero out fund balance use to tie budget

Operating Budget

Expenses	2020	2021	2022	2023	2024	Total
O & M Ongoing						
31850 Future Programs/	-2,187,039	0	0	0	0	-2,187,039
31850 Future Programs/	-5,131,527	0	0	0	0	-5,131,527
Total	-7,318,566	0	0	0	0	-7,318,566
Revenue	2020	2021	2022	2023	2024	Total
O & M Ongoing						
39999 Budgeted Beginn	-5,131,527	0	0	0	0	-5,131,527
39999 Budgeted Beginn	-2,187,039	0	0	0	0	-2,187,039
Total	-7,318,566	0	0	0	0	-7,318,566
Net	0	0	0	0	0	0

LARIMER COUNTY
CIP - Capital Renewal

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

REQUEST NAME

Hermit Park Remove and Replace Cabins Project

REQUEST CODE

CIPR-212-682110-NR0742-000-20-4052

REQUEST TYPE

CIP - Capital Renewal

Start Date

1/1/2020

PROJECT DESCRIPTION / NECESSITY

Funding of \$216,000 is budgeted in 2020 to remove and replace the Madrona Point and Bear Claw Cabins at Hermit Park. To improve the ecological and visual landscape adjacent to the wetlands at Hermit Park Open Space, these cabins are slated for removal and subsequent replacement in the already developed cabin loop.

Capital Items

		2020	2021	2022	2023	2024	Total
Construction	Hermit Pk-remove	216,000	0	0	0	0	216,000
Total		216,000	0	0	0	0	216,000

Funding Sources

		2020	2021	2022	2023	2024	Total
Budgeted							
Beginning		216,000	0	0	0	0	216,000
Fund							
Total		216,000	0	0	0	0	216,000

LARIMER COUNTY
CIP - Capital Renewal

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

REQUEST NAME	REQUEST CODE	REQUEST TYPE
Historic Structures - Stabilize Priority Buildings	CIPR-212-682110-NR0746-000-20-4053	CIP - Capital Renewal

Start Date

1/1/2020

PROJECT DESCRIPTION / NECESSITY

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

Capital Items

	2020	2021	2022	2023	2024	Total
Construction	50,000	50,000	50,000	0	0	150,000
Total	50,000	50,000	50,000	0	0	150,000

Funding Sources

	2020	2021	2022	2023	2024	Total
Budgeted						
Beginning Fund	50,000	0	0	0	0	50,000
Tfr from Open Lands LTM	0	50,000	50,000	0	0	100,000
Total	50,000	50,000	50,000	0	0	150,000

Operating Budget

Expenses	2020	2021	2022	2023	2024	Total
O & M Ongoing						
58219 Tfr to Open Land	0	50,000	50,000	0	0	100,000
31850 Future Programs/	0	-50,000	-50,000	0	0	-100,000
Total	0	0	0	0	0	0

Properties

Department Natural Resources

LARIMER COUNTY
CIP - Capital Renewal

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

REQUEST NAME	REQUEST CODE	REQUEST TYPE
HTMOS Mgmt Plan Update & Imp	CIPR-212-682110-NR0747-000-20-4054	CIP - Capital Renewal

Start Date
1/1/2020

PROJECT DESCRIPTION / NECESSITY

Funding of \$480,000 is provided, including \$40,000 in 2019 for design services, to update the Horsetooth Mountain Open Space Management Plan, and make identified improvements in future years. Funding would be provided from the Open Lands fund.

Capital Items

	2020	2021	2022	2023	2024	Total
Construction	0	400,000	0	0	0	400,000
Total	0	400,000	0	0	0	400,000

Funding Sources

	2020	2021	2022	2023	2024	Total
Tfr from Open Lands Acqu	0	13,329	0	0	0	13,329
Tfr from Open Lands LTM	0	386,671	0	0	0	386,671
Total	0	400,000	0	0	0	400,000

Operating Budget

Expenses	2020	2021	2022	2023	2024	Total
O & M Ongoing						
58219 Tfr to Open Land	0	386,671	0	0	0	386,671
31850 Future Programs/	0	-386,671	0	0	0	-386,671
Total	0	0	0	0	0	0

Properties

Department Natural Resources

LARIMER COUNTY
CIP - Capital Renewal

212-682110-NR0763-000-OL Red Mtn Management Plan

REQUEST NAME	REQUEST CODE	REQUEST TYPE
Red Mountain Open Space Management Plan Update	CIPR-212-682110-NR0763-000-20-4055	CIP - Capital Renewal

Start Date

1/1/2020

PROJECT DESCRIPTION / NECESSITY

Funding of \$100,000 is budgeted in 2020 to update the existing Red Mountain Open Space property management plan. The updating of this plan is timed to be updated with the City of Fort Collins' Soapstone Prairie Plan update since the two open spaces are managed at a landscape scale being both adjacent with intersecting trails.

Capital Items

		2020	2021	2022	2023	2024	Total
Construction	Update Property	100,000	100,000	70,000	0	0	270,000
Total		100,000	100,000	70,000	0	0	270,000

Funding Sources

		2020	2021	2022	2023	2024	Total
Budgeted							
Beginning		100,000	0	0	0	0	100,000
Fund							
Tfr from Open							
Lands LTM		0	100,000	70,000	0	0	170,000
Total		100,000	100,000	70,000	0	0	270,000

Operating Budget

Expenses		2020	2021	2022	2023	2024	Total
O & M Ongoing							
58219	Tfr to Open Land	0	100,000	70,000	0	0	170,000
31850	Future Programs/	0	-100,000	-70,000	0	0	-170,000
Total		0	0	0	0	0	0

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-NR0202-000-20-4060

REQUEST TYPE

CIP - Capital Renewal

Start Date

1/1/2020

PROJECT DESCRIPTION / NECESSITY

Funding of \$450,000 is provided to pave the Inlet Bay Parking Lot in 2020.

Capital Items

	2020	2021	2022	2023	2024	Total
Construction Asphalt pave par	450,000	0	0	0	0	450,000
Total	450,000	0	0	0	0	450,000

Funding Sources

	2020	2021	2022	2023	2024	Total
Tfr from Parks	225,000	0	0	0	0	225,000
Tfr from Open Lands Acqu	225,000	0	0	0	0	225,000
Total	450,000	0	0	0	0	450,000

Operating Budget

Expenses	2020	2021	2022	2023	2024	Total
O & M Ongoing						
58226 Tfr to Parks	225,000	0	0	0	0	225,000
31850 Future Programs/	-225,000	0	0	0	0	-225,000
58226 Tfr to Parks	225,000	0	0	0	0	225,000
31850 Future Programs/	-225,000	0	0	0	0	-225,000
Total	0	0	0	0	0	0

LARIMER COUNTY
CIP - Capital Renewal

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

REQUEST NAME

Admin Office Connectivity

REQUEST CODE

CIPR-228-681300-NR0749-000-20-4061

REQUEST TYPE

CIP - Capital Renewal

Start Date

1/1/2020

PROJECT DESCRIPTION / NECESSITY

Funding of \$360,000 is budgeted in 2020 to complete a project to install T-1 fiber connectivity to the Department of Natural Resources administrative office building, located at 1800 South County Road 31, near Carter Lake.

Capital Items

	2020	2021	2022	2023	2024	Total
Construction DNRAO fiber conn	360,000	0	0	0	0	360,000
Total	360,000	0	0	0	0	360,000

Funding Sources

	2020	2021	2022	2023	2024	Total
Tfr from Parks	90,000	0	0	0	0	90,000
Tfr from Open Lands Acqu	90,000	0	0	0	0	90,000
LG-Other Local Governmen	180,000	0	0	0	0	180,000
Total	360,000	0	0	0	0	360,000

Operating Budget

Expenses	2020	2021	2022	2023	2024	Total
O & M Ongoing						
58226 Tfr to Parks	90,000	0	0	0	0	90,000
31850 Future Programs/	-90,000	0	0	0	0	-90,000
58226 Tfr to Parks	90,000	0	0	0	0	90,000
31850 Future Programs/	-90,000	0	0	0	0	-90,000
Total	0	0	0	0	0	0

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-NR0751-000-20-4063

REQUEST TYPE

CIP - Capital Renewal

Start Date

1/1/2020

PROJECT DESCRIPTION / NECESSITY

Funding of \$225,000 is provided in 2020 to complete the paving of an existing gravel parking lot at the Carter Lake Marina.

Capital Items

	2020	2021	2022	2023	2024	Total
Construction	225,000	0	0	0	0	225,000
Total	225,000	0	0	0	0	225,000

Funding Sources

	2020	2021	2022	2023	2024	Total
Tfr from Parks	112,500	0	0	0	0	112,500
Tfr from Conservation Tr	112,500	0	0	0	0	112,500
Total	225,000	0	0	0	0	225,000

Operating Budget

Expenses	2020	2021	2022	2023	2024	Total
O & M Ongoing						
58226 Tfr to Parks	112,500	0	0	0	0	112,500
31850 Future Programs/	-112,500	0	0	0	0	-112,500
58226 Tfr to Parks	112,500	0	0	0	0	112,500
31850 Future Programs/	-112,500	0	0	0	0	-112,500
Total	0	0	0	0	0	0

LARIMER COUNTY
CIP - Capital Renewal

228-681300-NR0752-000-PK-Carter Lake North Pines Campground Renovation

REQUEST NAME

Carter Lake Campground Renovation

REQUEST CODE

CIPR-228-681300-NR0752-000-20-4064

REQUEST TYPE

CIP - Capital Renewal

Start Date

1/1/2020

PROJECT DESCRIPTION / NECESSITY

Carter Lake Campground Renovation

Capital Items

	2020	2021	2022	2023	2024	Total
Design	0	65,000	0	0	0	65,000
Construction	0	0	589,000	0	0	589,000
Total	0	65,000	589,000	0	0	654,000

Funding Sources

	2020	2021	2022	2023	2024	Total
Tfr from Conservation Tr	0	32,500	290,000	0	0	322,500
Tfr from Parks	0	0	166,000	0	0	166,000
Tfr from Open Lands LTM	0	32,500	133,000	0	0	165,500
Total	0	65,000	589,000	0	0	654,000

Properties

Department

Natural Resources

LARIMER COUNTY
CIP - Capital Renewal

228-681300-NR0753-000-PK-Carter Lake Vault Toilet Project

REQUEST NAME

Carter Lake Vault Toilets

REQUEST CODE

CIPR-228-681300-NR0753-000-20-4065

REQUEST TYPE

CIP - Capital Renewal

Start Date

1/1/2020

PROJECT DESCRIPTION / NECESSITY

Funding is budgeted in 2021 for the replacement of two vault toilets. The current facilities are over 25 years old, of a lower quality than Larimer County's current construction standard, and in poor condition for public use. Replacement will meet the current vault toilet standard that normally sees a 50-year lifespan. Maintenance is no longer cost effective, so replacement will also reduce long-term operating costs.

Capital Items

	2020	2021	2022	2023	2024	Total
Construction	0	60,000	0	0	0	60,000
Total	0	60,000	0	0	0	60,000

Funding Sources

	2020	2021	2022	2023	2024	Total
Tfr from Conservation Tr	0	30,000	0	0	0	30,000
Tfr from Open Lands LTM	0	30,000	0	0	0	30,000
Total	0	60,000	0	0	0	60,000

Properties

Department

Natural Resources

LARIMER COUNTY
CIP - Capital Renewal

228-681300-NR0754-000-PK-Flatiron Vault Toilet Project

REQUEST NAME

Flatiron - Replace Existing Vault Toilet

REQUEST CODE

CIPR-228-681300-NR0754-000-20-4066

REQUEST TYPE

CIP - Capital Renewal

Start Date

1/1/2020

PROJECT DESCRIPTION / NECESSITY

Flatiron - Replace Existing Vault Toilet (3 total; 2 double and 1 single)

Capital Items

	2020	2021	2022	2023	2024	Total
Construction	0	135,000	0	0	0	135,000
Total	0	135,000	0	0	0	135,000

Funding Sources

	2020	2021	2022	2023	2024	Total
Tfr from Conservation Tr	0	67,500	0	0	0	67,500
Tfr from Open Lands LTM	0	67,500	0	0	0	67,500
Total	0	135,000	0	0	0	135,000

Properties

Department

Natural Resources

LARIMER COUNTY
CIP - Capital Renewal

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

REQUEST NAME

Replacement of Entrance Station - Carter

REQUEST CODE

CIPR-228-681300-NR0756-000-20-4067

REQUEST TYPE

CIP - Capital Renewal

Start Date

1/1/2020

PROJECT DESCRIPTION / NECESSITY

Funding of \$135,000 is provided in 2020 to replace entrance stations at Carter Lake with concrete block style construction material.

Capital Items

	2020	2021	2022	2023	2024	Total
Construction Replace HT Res E	135,000	0	0	0	0	135,000
Total	135,000	0	0	0	0	135,000

Funding Sources

	2020	2021	2022	2023	2024	Total
Tfr from Parks	67,500	0	0	0	0	67,500
Tfr from Open Lands Acqu	67,500	0	0	0	0	67,500
Total	135,000	0	0	0	0	135,000

Operating Budget

Expenses	2020	2021	2022	2023	2024	Total
O & M Ongoing						
58226 Tfr to Parks	67,500	0	0	0	0	67,500
31850 Future Programs/	-67,500	0	0	0	0	-67,500
58226 Tfr to Parks	67,500	0	0	0	0	67,500
31850 Future Programs/	-67,500	0	0	0	0	-67,500
Total	0	0	0	0	0	0

LARIMER COUNTY
CIP - Capital Renewal

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

REQUEST NAME

Horsetooth Reservoir Gate House Replacements

REQUEST CODE

CIPR-228-681300-NR0759-000-20-4070

REQUEST TYPE

CIP - Capital Renewal

Start Date

1/1/2020

PROJECT DESCRIPTION / NECESSITY

HT Reservoir Gate House Replacements

Capital Items

	2020	2021	2022	2023	2024	Total
Construction	0	150,000	0	0	0	150,000
Total	0	150,000	0	0	0	150,000

Funding Sources

	2020	2021	2022	2023	2024	Total
Tfr from Conservation Tr	0	75,000	0	0	0	75,000
Tfr from Open Lands LTM	0	75,000	0	0	0	75,000
Total	0	150,000	0	0	0	150,000

Properties

Department

Natural Resources

LARIMER COUNTY
CIP - Capital Renewal

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

REQUEST NAME

HT Reservoir South Bay Camper Cabins Project

REQUEST CODE

CIPR-228-681300-NR0760-000-20-4071

REQUEST TYPE

CIP - Capital Renewal

Start Date

1/1/2020

PROJECT DESCRIPTION / NECESSITY

Funding of \$378,000 is provided in 2020 to replace 7 existing camper cabins with more sustainable construction style camper cabins

Capital Items

	2020	2021	2022	2023	2024	Total
Construction Replace 7 camper	378,000	0	0	0	0	378,000
Total	378,000	0	0	0	0	378,000

Funding Sources

	2020	2021	2022	2023	2024	Total
Tfr from Parks	189,000	0	0	0	0	189,000
Tfr from Open Lands Acqu	189,000	0	0	0	0	189,000
Total	378,000	0	0	0	0	378,000

Operating Budget

Expenses	2020	2021	2022	2023	2024	Total
O & M Ongoing						
58226 Tfr to Parks	189,000	0	0	0	0	189,000
31850 Future Programs/	-189,000	0	0	0	0	-189,000
58226 Tfr to Parks	189,000	0	0	0	0	189,000
31850 Future Programs/	-189,000	0	0	0	0	-189,000
Total	0	0	0	0	0	0

LARIMER COUNTY
CIP - Capital Renewal

228-681300-NR0768-000-PK-Flatiron Reservoir Campground Updates

REQUEST NAME

Flatiron Reservoir Campground Updates

REQUEST CODE

CIPR-228-681300-NR0768-000-20-4073

REQUEST TYPE

CIP - Capital Renewal

Start Date

1/1/2020

PROJECT DESCRIPTION / NECESSITY

funding of \$293,000 from Parks and Conservation Trust Fund resources is provided in 2020 for Flatiron Reservoir Campground updates. Campground renewal projects while portions of Flatiron Reservoir campground are closed due to outtake structure/canal improvements

Capital Items

		2020	2021	2022	2023	2024	Total
Construction	Capital renewal	293,000	0	0	0	0	293,000
Total		293,000	0	0	0	0	293,000

Funding Sources

		2020	2021	2022	2023	2024	Total
Tfr from Parks		146,500	0	0	0	0	146,500
Tfr from Conservation		146,500	0	0	0	0	146,500
Tr							
Total		293,000	0	0	0	0	293,000

Operating Budget

Expenses		2020	2021	2022	2023	2024	Total
O & M Ongoing							
58226	Tfr to Parks	146,500	0	0	0	0	146,500
31850	Future Programs/	-146,500	0	0	0	0	-146,500
58226	Tfr to Parks	146,500	0	0	0	0	146,500
31850	Future Programs/	-146,500	0	0	0	0	-146,500
Total		0	0	0	0	0	0

LARIMER COUNTY
CIP - Capital Renewal

252-645250-00000000-000-Capital Improvements

REQUEST NAME

REPLACE BRIDGE ON CR 11H OVER BIG THOMPSON

REQUEST CODE

CIPR-252-645250-00000000-000-20-4074

REQUEST TYPE

CIP - Capital Renewal

Start Date

1/1/2020

PROJECT DESCRIPTION / NECESSITY

Replace bridge on CR 11H .3 miles north of Highway 402. This major structure is being replaced in part because it is rated as functionally obsolete. Safety is becoming a concern for the bridge due to the narrowness of the structure and the increasing volumes of traffic. Design is projected to begin in 2022 with construction in 2024. This project will be funded from capital fund balance.

Capital Items

	2020	2021	2022	2023	2024	Total
Road Design	0	0	250,000	100,000	0	350,000
Road Construction	0	0	0	0	2,500,000	2,500,000
Acquisition	0	0	0	50,000	0	50,000
Total	0	0	250,000	150,000	2,500,000	2,900,000

Funding Sources

	2020	2021	2022	2023	2024	Total
Budgeted Beginning Fund	0	0	250,000	150,000	2,500,000	2,900,000
Total	0	0	250,000	150,000	2,500,000	2,900,000

LARIMER COUNTY
CIP - Capital Renewal

252-645250-00000000-000-Capital Improvements

REQUEST NAME

PN333 -REPLACE BRIDGE ON CR 27 OVER
BUCKHORN CREEK

REQUEST CODE

CIPR-252-645250-00000000-000-20-
4075

REQUEST TYPE

CIP - Capital Renewal

Start Date

1/1/2020

PROJECT DESCRIPTION / NECESSITY

Engineering Project 333 is to Replace bridge on CR 27 .1 miles north of CR 32C at the Masonville Post Office. This major structure is being replaced in part because it is rates as functionally obsolete. Safety is becoming a concern for the bridge due to the narrowness of the structure and the increasing volumes of traffic. Design started in 2019, will continue in 2020, with construction to start in 2021. We plan on using \$630k in capital expansion fees and capital fund balance to pay for this project.

Capital Items

	2020	2021	2022	2023	2024	Total
Road Design	150,000	0	0	0	0	150,000
Road Construction	0	1,600,000	0	0	0	1,600,000
Total	150,000	1,600,000	0	0	0	1,750,000

Funding Sources

	2020	2021	2022	2023	2024	Total
Budgeted Beginning Fund	0	1,120,000	0	0	0	1,120,000
Tfr from Transportation	150,000	480,000	0	0	0	630,000
Total	150,000	1,600,000	0	0	0	1,750,000

LARIMER COUNTY
CIP - Capital Renewal

252-645250-00000000-000-Capital Improvements

REQUEST NAME

GUARDRAIL AND BRIDGE RAIL REPLACEMENT
COUNTYWIDE

REQUEST CODE

CIPR-252-645250-00000000-000-20-
4076

REQUEST TYPE

CIP - Capital Renewal

Start Date

1/1/2020

PROJECT DESCRIPTION / NECESSITY

Road and Bridge has hired a consultant to inventory and inspect all guardrail and bridge rail on mainline county roads. There are 658 segments of guardrail and 353 individual locations on mainline county roads. Safety standards have been updated and with materials degrading over time, the rail will need to be replaced in order to maintain the safety function of the system. We anticipate starting the needed replacements in 2020 when the inspection report is complete. This project will be funded out of capital fund balance.

Capital Items

	2020	2021	2022	2023	2024	Total
Road Construction	53,750	82,688	86,822	91,164	95,722	410,146
Total	53,750	82,688	86,822	91,164	95,722	410,146

Funding Sources

	2020	2021	2022	2023	2024	Total
Budgeted Beginning Fund	53,750	82,688	86,822	91,164	95,722	410,146
Total	53,750	82,688	86,822	91,164	95,722	410,146

LARIMER COUNTY
CIP - Capital Renewal

252-645250-00000000-000-Capital Improvements

REQUEST NAME

REPLACE DALE CREEK STRUCTURES ON CR45E

REQUEST CODE

CIPR-252-645250-00000000-000-20-4077

REQUEST TYPE

CIP - Capital Renewal

Start Date

1/1/2020

PROJECT DESCRIPTION / NECESSITY

Removal and/or replacement of 6 minor structures on CR 45E north of S287. These structures are structurally deficient. Two have been removed as of July 2019 and the scheduled replacement of others are planned to occur 2020 - 2023, with one of the larger being replaced in 2023. This project will be funded out of capital fund balance.

Capital Items

	2020	2021	2022	2023	2024	Total
Road Construction	75,000	75,000	75,000	575,000	0	800,000
Acquisition	0	0	30,000	0	0	30,000
Road Design	0	75,000	30,000	0	0	105,000
Total	75,000	150,000	135,000	575,000	0	935,000

Funding Sources

	2020	2021	2022	2023	2024	Total
Budgeted Beginning Fund	75,000	150,000	135,000	575,000	0	935,000
Total	75,000	150,000	135,000	575,000	0	935,000

LARIMER COUNTY
CIP - Capital Renewal

252-645250-00000000-000-Capital Improvements

REQUEST NAME

PN 331 - REPLACE BRIDGE ON CR 13

REQUEST CODE

CIPR-252-645250-00000000-000-20-4078

REQUEST TYPE

CIP - Capital Renewal

Start Date

1/1/2020

PROJECT DESCRIPTION / NECESSITY

Replace structure on CR 13, 1.09 miles north of CR 30, due to sedimentation buildup and the structure being undersized. Construction to occur in 2020 and funded out of capital expansion fees and Fossil Creek Stormwater Basin.

Capital Items

	2020	2021	2022	2023	2024	Total
Road Construction	400,000	0	0	0	0	400,000
Total	400,000	0	0	0	0	400,000

Funding Sources

	2020	2021	2022	2023	2024	Total
Misc Reimbursements	300,000	0	0	0	0	300,000
Tfr from Transportation	100,000	0	0	0	0	100,000
Total	400,000	0	0	0	0	400,000

LARIMER COUNTY
CIP - Capital Renewal

252-645250-00000000-000-Capital Improvements

REQUEST NAME

PN8066 - CR 52E STRUCTURE REHAB

REQUEST CODE

CIPR-252-645250-00000000-000-20-4079

REQUEST TYPE

CIP - Capital Renewal

Start Date

1/1/2020

PROJECT DESCRIPTION / NECESSITY

Rehabilitation of two structures on CR 52E east of CR 23 over Poudre River in order to improve and extend the life of the structures. Design currently in process, with rehab to occur in 2020 and funded out of capital fund balance.

Capital Items

	2020	2021	2022	2023	2024	Total
Road Construction	600,000	0	0	0	0	600,000
Total	600,000	0	0	0	0	600,000

Funding Sources

	2020	2021	2022	2023	2024	Total
Budgeted Beginning Fund	600,000	0	0	0	0	600,000
Total	600,000	0	0	0	0	600,000

LARIMER COUNTY
CIP - Capital Renewal

252-645250-00000000-000-Capital Improvements

REQUEST NAME

MINOR STRUCTURE INSPECTIONS

REQUEST CODE

CIPR-252-645250-00000000-000-20-4080

REQUEST TYPE

CIP - Capital Renewal

Start Date

1/1/2020

PROJECT DESCRIPTION / NECESSITY

Minor structure inspections that are performed by a consultant every five years. We perform these inspections to identify repairs and prioritize replacement as needed. Inspections are due to be performed in 2020.

Capital Items

	2020	2021	2022	2023	2024	Total
Road Design	200,000	0	0	0	0	200,000
Total	200,000	0	0	0	0	200,000

Funding Sources

	2020	2021	2022	2023	2024	Total
Budgeted Beginning Fund	200,000	0	0	0	0	200,000
Total	200,000	0	0	0	0	200,000

LARIMER COUNTY
CIP - Capital Renewal

252-645250-00000000-000-Capital Improvements

REQUEST NAME

MINOR STRUCTURE REPLACEMENTS

REQUEST CODE

CIPR-252-645250-00000000-000-20-4081

REQUEST TYPE

CIP - Capital Renewal

Start Date

1/1/2020

PROJECT DESCRIPTION / NECESSITY

Funding of is provided for an annual minor structure replacement program utilizing Road and Bridge Fund balance. Structures are identified and replaced through the inspection program.

Capital Items

	2020	2021	2022	2023	2024	Total
Road Construction	240,000	260,000	280,000	300,000	320,000	1,400,000
Total	240,000	260,000	280,000	300,000	320,000	1,400,000

Funding Sources

	2020	2021	2022	2023	2024	Total
Budgeted Beginning Fund	240,000	260,000	280,000	300,000	320,000	1,400,000
Total	240,000	260,000	280,000	300,000	320,000	1,400,000

LARIMER COUNTY
CIP - Capital Renewal

508-460010-IT0388-000-ITD - Enterprise Software Replacement

REQUEST NAME	REQUEST CODE	REQUEST TYPE
Enterprise Software Replacement	CIPR-508-460010-IT0388-000-20-4105	CIP - Capital Renewal

Start Date

1/1/2020

PROJECT DESCRIPTION / NECESSITY

Funding of \$3.4 million is budgeted in 2020 for the replacement of business software critical to the operation of county services. The capital plan also provides maintenance cycles and refresh of applications that have reached end of life. The goal of the capital plan is to drive improved value, lower support costs and overall business efficiency providing priority county services. As applications age and become fragile we see a dramatic increase in failures and business disruptions which directly effects services to citizens. The goal of this plan is to forecast the optimal time to refresh critical business applications to drive efficiency, implement improvements and lower support costs. This plan also drives the requirement to use best practices in business analysis and project management in the implementation of business operations through these capital projects. The General Fund contribution for 2020 is \$1,350,000 to this replacement plan per year. An additional \$2,115,308 is transferred from the Information Technology internal services fund (608). The estimated needs over the five-year period from 2020-2024 total \$9.3 million.

The major systems to be replaced or improved in 2020 include:

- Business Objects Enterprise - \$100,000
- County Website and Intranet Content - \$50,000
- Finance and Accounting (ERP - Financial System) Replacement: \$1,600,000 (2020 is the second year of the project which will have a total cost of \$2,800,000)
- Highways Asset Management by Exor - \$800,000
- OnBase Enterprise Software - \$100,000
- District Attorney Digital Records Transfer from Public Safety (LERMS) - \$50,000
- Health Department Clinic Management System (ETHOS) - \$450,000

An additional \$250,000 is budgeted for project management support for implementation.

Capital Items

	2020	2021	2022	2023	2024	Total
Software-Non Cap	3,150,000	325,000	200,000	875,000	1,500,000	6,050,000
Ending Fund Balance	65,308	775,000	900,000	225,000	0	1,965,308
Other	250,000	250,000	250,000	250,000	250,000	1,250,000
Total	3,465,308	1,350,000	1,350,000	1,350,000	1,750,000	9,265,308

Funding Sources

	2020	2021	2022	2023	2024	Total
Budgeted Beginning Fund	0	0	0	0	408,333	408,333
Tfr from General	1,350,000	1,350,000	1,350,000	1,350,000	1,341,667	6,741,667
Tfr from Fac and Info Te	2,115,308	0	0	0	0	2,115,308
Total	3,465,308	1,350,000	1,350,000	1,350,000	1,750,000	9,265,308

Operating Budget

Expenses	2020	2021	2022	2023	2024	Total
O & M Ongoing						
31850 Future Programs/	-301,406	0	0	0	0	-301,406
58508 Tfr to IT Capita	301,406	0	0	0	0	301,406
58508 Tfr to IT Capita	265,392	0	0	0	0	265,392
31850 Future Programs/	-265,392	0	0	0	0	-265,392
31850 Future Programs/	-1,548,510	0	0	0	0	-1,548,510
58508 Tfr to IT Capita	1,548,510	0	0	0	0	1,548,510
Total	0	0	0	0	0	0

LARIMER COUNTY
CIP - Capital Renewal

508-460010-IT0389-000-ITD - Sheriff Tri-Tech

REQUEST NAME

Enterprise Software Replacement - TriTech

REQUEST CODE

CIPR-508-460010-IT0389-000-20-4106

REQUEST TYPE

CIP - Capital Renewal

Start Date

1/1/2020

PROJECT DESCRIPTION / NECESSITY

Funding of \$463,251 is provided to complete the TriTech software replacement project, which had a combined budget of \$1,800,000 over the three year period 2018-2020. This system is utilized by the Larimer County Sheriff's Office and several municipal law enforcement jurisdictions.

Capital Items

	2020	2021	2022	2023	2024	Total
Software-Non Cap	463,251	0	0	0	0	463,251
Total	463,251	0	0	0	0	463,251

Funding Sources

	2020	2021	2022	2023	2024	Total
Tfr from Fac and Info Te	463,251	0	0	0	0	463,251
Total	463,251	0	0	0	0	463,251

Operating Budget

Expenses	2020	2021	2022	2023	2024	Total
O & M Ongoing						
31850 Future Programs/	-463,251	0	0	0	0	-463,251
58508 Tfr to IT Capita	463,251	0	0	0	0	463,251
Total	0	0	0	0	0	0

LARIMER COUNTY
CIP - Capital Renewal

508-460450-IT0510-000-ITD - Enterprise Infrastructure Replacement

REQUEST NAME	REQUEST CODE	REQUEST TYPE
Infrastructure Replacement	CIPR-508-460450-IT0510-000-20-4107	CIP - Capital Renewal

Start Date

1/1/2020

PROJECT DESCRIPTION / NECESSITY

This is the replacement plan for the entire serve/storage infrastructure for Larimer County. This plan funds all replacement of servers and storage in support of department applications and the enterprise infrastructure. This plan is funded in part by a \$650,000 annual contribution from the General Fund.

Capital Items

	2020	2021	2022	2023	2024	Total
Capital Equipment	696,383	848,558	1,481,831	325,125	193,750	3,545,647
Ending Fund Balance	135,686	0	0	324,875	456,250	916,811
Total	832,069	848,558	1,481,831	650,000	650,000	4,462,458

Funding Sources

	2020	2021	2022	2023	2024	Total
Tfr from Fac and Info Te	182,069	198,558	831,831	0	0	1,212,458
Tfr from General	650,000	650,000	650,000	650,000	650,000	3,250,000
Total	832,069	848,558	1,481,831	650,000	650,000	4,462,458

Operating Budget

Expenses	2020	2021	2022	2023	2024	Total
O & M Ongoing						
58508 Tfr to IT Capita	182,069	0	0	0	0	182,069
31850 Future Programs/	-182,069	0	0	0	0	-182,069
Total	0	0	0	0	0	0

LARIMER COUNTY
CIP - Capital Renewal

508-460460-IT0678-000-ITD- Printer/Scanner Replacement

REQUEST NAME	REQUEST CODE	REQUEST TYPE
Printer/Scanner Replacement	CIPR-508-460460-IT0678-000-20-4108	CIP - Capital Renewal

Start Date

1/1/2020

PROJECT DESCRIPTION / NECESSITY

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

Capital Items

	2020	2021	2022	2023	2024	Total
Non-Capital Equipment	65,620	14,073	23,288	103,106	22,650	228,737
Ending Fund Balance	243,059	10,927	1,712	0	2,350	258,048
Total	308,679	25,000	25,000	103,106	25,000	486,785

Funding Sources

	2020	2021	2022	2023	2024	Total
Tfr from Fac and Info Te	251,679	0	0	78,106	0	329,785
Tfr from General	57,000	25,000	25,000	25,000	25,000	157,000
Total	308,679	25,000	25,000	103,106	25,000	486,785

Operating Budget

Expenses	2020	2021	2022	2023	2024	Total
O & M Ongoing						
58508 Tfr to IT Capita	251,679	0	0	0	0	251,679
31850 Future Programs/	-251,679	0	0	0	0	-251,679
Total	0	0	0	0	0	0

LARIMER COUNTY
CIP - Capital Renewal

508-460460-IT0679-000-ITD - Audio Visual Replacement

REQUEST NAME

Audio/Visual Equipment Replacement

REQUEST CODE

CIPR-508-460460-IT0679-000-20-4109

REQUEST TYPE

CIP - Capital Renewal

Start Date

1/1/2020

PROJECT DESCRIPTION / NECESSITY

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

Capital Items

	2020	2021	2022	2023	2024	Total
Non-Capital Equipment	28,142	35,912	92,528	37,738	97,927	292,247
Ending Fund Balance	518,424	0	0	0	0	518,424
Total	546,566	35,912	92,528	37,738	97,927	810,671

Funding Sources

	2020	2021	2022	2023	2024	Total
Tfr from Fac and Info Te	521,566	10,912	67,528	12,738	72,927	685,671
Tfr from General	25,000	25,000	25,000	25,000	25,000	125,000
Total	546,566	35,912	92,528	37,738	97,927	810,671

Operating Budget

Expenses	2020	2021	2022	2023	2024	Total
O & M Ongoing						
31850 Future Programs/	-521,566	0	0	0	0	-521,566
58508 Tfr to IT Capita	521,566	0	0	0	0	521,566
Total	0	0	0	0	0	0

LARIMER COUNTY
CIP - Capital Renewal

508-460470-IT0135-000-ITD - Fiber Infrastructure Replacement

REQUEST NAME

Fiber Infrastructure Replacement

REQUEST CODE

CIPR-508-460470-IT0135-000-20-4110

REQUEST TYPE

CIP - Capital Renewal

Start Date

1/1/2020

PROJECT DESCRIPTION / NECESSITY

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

Capital Items

	2020	2021	2022	2023	2024	Total
Capital Equipment	100,000	100,000	100,000	100,000	100,000	500,000
Total	100,000	100,000	100,000	100,000	100,000	500,000

Funding Sources

	2020	2021	2022	2023	2024	Total
Tfr from General	100,000	100,000	100,000	100,000	100,000	500,000
Total	100,000	100,000	100,000	100,000	100,000	500,000

LARIMER COUNTY
CIP - Capital Renewal

508-460510-IT0465-000-ITD - Tech Communication Replacement

REQUEST NAME	REQUEST CODE	REQUEST TYPE
Technical Communications Replacement	CIPR-508-460510-IT0465-000-20-4111	CIP - Capital Renewal

Start Date

1/1/2020

PROJECT DESCRIPTION / NECESSITY

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

Capital Items

	2020	2021	2022	2023	2024	Total
Non-Capital Equipment	376,112	192,195	175,191	89,524	84,213	917,235
Ending Fund Balance	668,223	0	0	40,476	45,787	754,486
Total	1,044,335	192,195	175,191	130,000	130,000	1,671,721

Funding Sources

	2020	2021	2022	2023	2024	Total
Budgeted Beginning Fund	0	84,035	62,705	13,014	8,335	168,089
Tfr from General	104,000	108,160	112,486	116,986	121,665	563,297
Tfr from Fac and Info Te	940,335	0	0	0	0	940,335
Total	1,044,335	192,195	175,191	130,000	130,000	1,671,721

Operating Budget

Expenses	2020	2021	2022	2023	2024	Total
O & M Ongoing						
58508 Tfr to IT Capita	940,335	0	0	0	0	940,335
31850 Future Programs/	-940,335	0	0	0	0	-940,335
Total	0	0	0	0	0	0

LARIMER COUNTY
CIP - Capital Renewal

522-110010-00000000-000-Non-Departmental Replacement Plan

REQUEST NAME

Countywide Replacement Plan

REQUEST CODE

CIPR-522-110010-00000000-000-20-4150

REQUEST TYPE

CIP - Capital Renewal

Start Date

1/1/2020

PROJECT DESCRIPTION / NECESSITY

This capital project represents the countywide equipment replacement plan. Numerous items specific to individual departments are budgeted in this fund. Some items are funded by an annual ongoing appropriation from the General Fund (Approximately \$1.1 million in 2020) while some are funded directly departments or accumulated fund balance.

Capital Items

	2020	2021	2022	2023	2024	Total
Capital Equipment	2,810,601	918,640	1,019,873	837,023	431,083	6,017,220
Ending Fund Balance	0	138,818	63,176	272,236	682,528	1,156,758
Total	2,810,601	1,057,458	1,083,049	1,109,259	1,113,611	7,173,978

Funding Sources

	2020	2021	2022	2023	2024	Total
Budgeted Beginning Fund	1,778,129	0	0	0	0	1,778,129
Tfr from General	1,032,472	1,057,458	1,083,049	1,109,259	1,113,611	5,395,849
Total	2,810,601	1,057,458	1,083,049	1,109,259	1,113,611	7,173,978

LARIMER COUNTY
CIP - Capital Renewal

552-661000-00000000-000-Landfill

REQUEST NAME

Landfill Asphalt Maintenance Plan

REQUEST CODE

CIPR-552-661000-00000000-000-20-4114

REQUEST TYPE

CIP - Capital Renewal

Start Date

1/1/2020

PROJECT DESCRIPTION / NECESSITY

Asphalt upkeep and maintenance at the Landfill

Capital Items

	2020	2021	2022	2023	2024	Total
Road Construction	50,000	50,000	50,000	60,000	60,000	270,000
Total	50,000	50,000	50,000	60,000	60,000	270,000

Funding Sources

	2020	2021	2022	2023	2024	Total
Budgeted Beginning Fund	50,000	50,000	50,000	60,000	60,000	270,000
Total	50,000	50,000	50,000	60,000	60,000	270,000

LARIMER COUNTY
CIP - Capital Renewal

552-661000-00000000-000-Landfill

REQUEST NAME

Landfill Customer Enhancement Projects

REQUEST CODE

CIPR-552-661000-00000000-000-20-
4115

REQUEST TYPE

CIP - Capital Renewal

Start Date

1/1/2020

PROJECT DESCRIPTION / NECESSITY

Customer enhancement improvement projects at the Landfill Site is budgeted at \$45,000 annually, to be provided from fund balance.

Capital Items

	2020	2021	2022	2023	2024	Total
Other	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

	2020	2021	2022	2023	2024	Total
Budgeted Beginning Fund	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-552-661000-00000000-000-20-4116

REQUEST TYPE

CIP - Capital Renewal

Start Date

1/1/2020

PROJECT DESCRIPTION / NECESSITY

Funding of \$2,350,000 is provided, including \$50,000 in 2019, from Solid Waste Fund balance for various environmental safety projects related to groundwater protection and gas collection over the five-year period.

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

Capital Items

	2020	2021	2022	2023	2024	Total
Construction	200,000	2,075,000	75,000	75,000	50,000	2,475,000
Total	200,000	2,075,000	75,000	75,000	50,000	2,475,000

Funding Sources

	2020	2021	2022	2023	2024	Total
Budgeted Beginning Fund	200,000	2,075,000	75,000	75,000	50,000	2,475,000
Total	200,000	2,075,000	75,000	75,000	50,000	2,475,000

LARIMER COUNTY
CIP - Capital Renewal

552-662000-00000000-000-Recycling

REQUEST NAME

Recycle Center Asphalt Maintenance Projects

REQUEST CODE

CIPR-552-662000-00000000-000-20-4119

REQUEST TYPE

CIP - Capital Renewal

Start Date

1/1/2020

PROJECT DESCRIPTION / NECESSITY

Asphalt upkeep and maintenance at the Recycle Center

Capital Items

	2020	2021	2022	2023	2024	Total
Road Construction	45,000	50,000	50,000	50,000	50,000	245,000
Total	45,000	50,000	50,000	50,000	50,000	245,000

Funding Sources

	2020	2021	2022	2023	2024	Total
Budgeted Beginning Fund	45,000	50,000	50,000	50,000	50,000	245,000
Total	45,000	50,000	50,000	50,000	50,000	245,000

LARIMER COUNTY
CIP - Capital Renewal

608-460470-IT0121-000-Telecommunication Svcs Capital

REQUEST NAME

Telecommunication Replacement

REQUEST CODE

CIPR-608-460470-IT0121-000-20-4120

REQUEST TYPE

CIP - Capital Renewal

Start Date

1/1/2020

PROJECT DESCRIPTION / NECESSITY

This is the replacement plan for the County's telecommunication network and equipment.

Capital Items

	2020	2021	2022	2023	2024	Total
Non-Capital Equipment	0	0	0	2,000,000	0	2,000,000
Total	0	0	0	2,000,000	0	2,000,000

Funding Sources

	2020	2021	2022	2023	2024	Total
Budgeted Beginning Fund	0	0	0	2,000,000	0	2,000,000
Total	0	0	0	2,000,000	0	2,000,000

LARIMER COUNTY
CIP - Capital Renewal

608-460470-IT0126-000-Network Infrastructure Capital

REQUEST NAME

Network Replacement

REQUEST CODE

CIPR-608-460470-IT0126-000-20-4121

REQUEST TYPE

CIP - Capital Renewal

Start Date

1/1/2020

PROJECT DESCRIPTION / NECESSITY

This is the replacement plan for the County's network.

Capital Items

	2020	2021	2022	2023	2024	Total
Non-Capital Equipment	1,798,593	95,000	19,465	0	86,200	1,999,258
Total	1,798,593	95,000	19,465	0	86,200	1,999,258

Funding Sources

	2020	2021	2022	2023	2024	Total
Budgeted Beginning Fund	1,798,593	95,000	19,465	0	86,200	1,999,258
Total	1,798,593	95,000	19,465	0	86,200	1,999,258

LARIMER COUNTY
CIP - Capital Renewal

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

REQUEST NAME

General Building Component Replacement

REQUEST CODE

CIPR-610-460200-FS0752-000-20-4122

REQUEST TYPE

CIP - Capital Renewal

Start Date

1/1/2020

PROJECT DESCRIPTION / NECESSITY

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

Capital Items

	2020	2021	2022	2023	2024	Total
Non-Capital Equipment	421,000	3,845,000	1,029,000	3,473,000	1,476,000	10,244,000
Ending Fund Balance	697,000	0	157,000	0	0	854,000
Total	1,118,000	3,845,000	1,186,000	3,473,000	1,476,000	11,098,000

Funding Sources

	2020	2021	2022	2023	2024	Total
Budgeted Beginning Fund	0	2,693,000	0	2,251,000	217,000	5,161,000
Tfr from General	1,118,000	1,152,000	1,186,000	1,222,000	1,259,000	5,937,000
Total	1,118,000	3,845,000	1,186,000	3,473,000	1,476,000	11,098,000

Properties

Department

Facilities

LARIMER COUNTY
CIP - Capital Renewal

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

REQUEST NAME

Natural Resources Component Replacement

REQUEST CODE

CIPR-610-460200-FS0752-502-20-4123

REQUEST TYPE

CIP - Capital Renewal

Start Date

1/1/2020

PROJECT DESCRIPTION / NECESSITY

Funding of \$1.83 million, including \$365,000 in 2020, is provided for replacement of components on a scheduled plan to prevent failures and mitigate risk of being unable to provide services upon failure. The General Fund contributes an average of approximately \$400,000 annually into this plan.

Capital Items

	2020	2021	2022	2023	2024	Total
Non-Capital Equipment	365,000	793,000	150,000	251,000	268,000	1,827,000
Ending Fund Balance	7,000	0	245,000	156,000	151,000	559,000
Total	372,000	793,000	395,000	407,000	419,000	2,386,000

Funding Sources

	2020	2021	2022	2023	2024	Total
Budgeted Beginning Fund	0	410,000	0	0	0	410,000
Tfr from General	372,000	383,000	395,000	407,000	419,000	1,976,000
Total	372,000	793,000	395,000	407,000	419,000	2,386,000

LARIMER COUNTY
CIP - Capital Renewal

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

REQUEST NAME

Jail Building Component Replacement

REQUEST CODE

CIPR-610-460200-FS0752-512-20-4124

REQUEST TYPE

CIP - Capital Renewal

Start Date

1/1/2020

PROJECT DESCRIPTION / NECESSITY

Funding of \$1,273,000 is provided in 2020 for replacement of various building systems and components (HVAC, generators, plumbing, access control systems, etc.) at the Larimer County Jail. The replacement plan over the five-year period from 2020-2024 would require \$3 million. Funding for this plan is provided by General Fund support in the amount of an average of approximately \$1.05 Million annually.

Capital Items

	2020	2021	2022	2023	2024	Total
Non-Capital Equipment	1,273,000	408,000	406,000	397,000	514,000	2,998,000
Ending Fund Balance	0	612,000	645,000	685,000	601,000	2,543,000
Total	1,273,000	1,020,000	1,051,000	1,082,000	1,115,000	5,541,000

Funding Sources

	2020	2021	2022	2023	2024	Total
Budgeted Beginning Fund	282,000	0	0	0	0	282,000
Tfr from General	991,000	1,020,000	1,051,000	1,082,000	1,115,000	5,259,000
Total	1,273,000	1,020,000	1,051,000	1,082,000	1,115,000	5,541,000

Properties

Department

Facilities

LARIMER COUNTY
CIP - Capital Renewal

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

REQUEST NAME

Security Improvements

REQUEST CODE

CIPR-610-460225-00000000-000-20-4125

REQUEST TYPE

CIP - Capital Renewal

Start Date

1/1/2020

PROJECT DESCRIPTION / NECESSITY

All employees and community members who use County facilities will benefit from a safe working environment. County-wide Security improvements are anticipated to ensure that a security program is established to minimize threats and tailor to those it services, without compromising work outputs and customer service. This project involves improvements to current security protocols and security measures as needed at County facilities.

Capital Items

	2020	2021	2022	2023	2024	Total
Other	100,000	0	0	0	0	100,000
Total	100,000	0	0	0	0	100,000

Funding Sources

	2020	2021	2022	2023	2024	Total
Tfr from General	100,000	0	0	0	0	100,000
Total	100,000	0	0	0	0	100,000

LARIMER COUNTY
CIP - Capital Renewal

612-695400-00000000-000-Equipment Purchases

REQUEST NAME

Fleet Replacement

REQUEST CODE

CIPR-612-695400-00000000-000-20-4126

REQUEST TYPE

CIP - Capital Renewal

Start Date

1/1/2020

PROJECT DESCRIPTION / NECESSITY

Funding of \$3,025,942 is provided in 2020 for the annual fleet replacement plan. The plan is funded through replacement rates charged to owner departments. Estimated costs for the plan over the five-year period are \$22.3 million. For 2020 the plan includes the purchase of 73 pieces of equipment:

- 10 Buses/Vans
- 3 Semi/Tandem
- 16 Components
- 4 Pieces of Heavy Equipment/Tandem or Semi
- 6 Heavy-Duty Pickups
- 15 Light-Duty Pickups/SUVs
- 2 Motorcycles
- 7 Pieces of Off-road Equipment
- 10 Sedans

Capital Items

	2020	2021	2022	2023	2024	Total
Vehicles	3,025,942	4,179,948	4,075,950	4,320,911	6,696,278	22,299,029
Total	3,025,942	4,179,948	4,075,950	4,320,911	6,696,278	22,299,029

Funding Sources

	2020	2021	2022	2023	2024	Total
Equipment	3,025,942	4,179,948	4,075,950	4,320,911	6,696,278	22,299,029
Maint-Rates						
Total	3,025,942	4,179,948	4,075,950	4,320,911	6,696,278	22,299,029

2020 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-SW0723-000-20-4118

REQUEST TYPE

CIP - Capital Study

Start Date

1/1/2020

PROJECT DESCRIPTION / NECESSITY

Regional Solid Waste Infrastructure Master Plan

Capital Items

	2020	2021	2022	2023	2024	Total
Master/Capital Plan	3,410,000	1,000,000	1,000,000	1,000,000	1,000,000	7,410,000
Construction	6,590,000	9,000,000	9,000,000	9,000,000	6,000,000	39,590,000
Total	10,000,000	10,000,000	10,000,000	10,000,000	7,000,000	47,000,000

Funding Sources

	2020	2021	2022	2023	2024	Total
Budgeted Beginning Fund	10,000,000	10,000,000	10,000,000	10,000,000	7,000,000	47,000,000
Total	10,000,000	10,000,000	10,000,000	10,000,000	7,000,000	47,000,000

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Section D – Budget by Funds

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DESCRIPTION	FY2018 ACTUALS	FY2019 ADOPTED	FY2019 CHANGES	FY2019 REVISED	FY2020 ADOPTED	\$ Change From REVI
Beginning Fund Balance	276,913,244	244,730,500	42,030,125	286,760,625	342,486,808	55,726,183
Property Taxes	122,154,140	125,010,424	0	125,010,424	144,226,854	19,216,430
Sales & Use Tax	35,397,749	50,241,721	3,769,419	54,011,140	51,822,424	(2,188,716)
Other Taxes	11,100,477	11,383,391	214,530	11,597,921	11,862,888	264,967
Intergovernmental Revenue	83,826,812	88,766,245	(1,046,956)	87,719,289	89,629,438	1,910,149
Licenses & Permits	8,892,002	8,164,166	2,228,146	10,392,312	10,266,391	(125,921)
External Charges for Services	44,824,549	42,051,967	3,873,743	45,925,710	45,193,228	(732,482)
Interest Earnings	5,808,194	3,761,366	955,146	4,716,512	4,275,690	(440,822)
Miscellaneous Revenues	11,258,253	8,439,521	81,799	8,521,320	10,099,694	1,578,374
Other Revenues	0	86,983	(51,320)	35,663	0	(35,663)
Assessments	544,332	303,731	0	303,731	305,589	1,858
Sale of Capital Assets	1,887,433	600,000	0	600,000	400,000	(200,000)
Debt Proceeds	0	75,488,491	0	75,488,491	0	(75,488,491)
Transfers from County Funds	55,198,145	72,763,758	(7,089,841)	65,673,917	41,417,593	(24,256,324)
Internal Charges for Services	52,270,952	55,066,051	(1,326,260)	53,739,791	55,578,953	1,839,162
Total Revenue	433,163,037	542,127,815	1,608,406	543,736,221	465,078,742	(78,657,479)
Personnel	161,126,983	174,661,046	1,002,752	175,663,798	184,958,270	9,294,472
Operating Costs	172,889,580	190,564,094	(2,420,619)	188,143,475	204,416,021	16,272,546
Capital Outlay	27,811,763	47,542,642	4,734,304	52,276,946	138,385,291	86,108,345
Debt Service	6,437,366	9,881,296	(4,691,847)	5,189,449	6,583,510	1,394,061
Other Financing Uses	55,198,145	72,763,757	(5,787,967)	66,975,790	41,417,593	(25,558,197)
Other Expenses	0	56,580	0	56,580	0	(56,580)
Inventory Reporting	154,720	55,000	(351,000)	-296,000	55,000	351,000
Total Expenses	423,618,556	495,524,415	(7,514,377)	488,010,038	575,815,685	87,805,647
Reserved for Emergencies	6,790,934	9,853,528	(2,345)	9,851,183	8,400,553	(1,450,630)
Reserved for Loan Advances	255,639	295,254	0	295,254	295,254	0
Unrealized Gain	1,286,736	0	0	0	0	0
Working Capital	39,005,225	47,425,313	3,582,918	51,008,231	40,168,530	(10,839,701)
Capital Outlay & Projects	78,101,747	128,949,242	2,044,185	130,993,427	46,447,117	(84,546,310)
Future Projects & Services	161,017,444	101,618,786	42,213,130	143,831,916	131,199,323	(12,632,593)
Undesignated/Unrestricted	0	3,191,777	3,315,020	6,506,797	5,239,088	(1,267,709)
Ending Fund Balance	286,457,725	291,333,900	51,152,908	342,486,808	231,749,865	(110,736,943)

DESCRIPTION	FY2018 ACTUALS	FY2019 ADOPTED	FY2019 CHANGES	FY2019 REVISED	FY2020 ADOPTED	\$ Change From REVI
Beginning Fund Balance	57,044,588	52,525,410	10,990,670	63,516,080	42,864,029	(20,652,051)
Property Taxes	98,040,761	100,284,211	0	100,284,211	117,172,075	16,887,864
Sales & Use Tax	8,725,334	9,169,082	0	9,169,082	9,398,309	229,227
Intergovernmental Revenue	5,376,994	4,607,010	800,488	5,407,498	5,333,555	(73,943)
Licenses & Permits	578,036	502,539	(50,000)	452,539	506,936	54,397
External Charges for Services	14,017,440	14,351,716	872,235	15,223,951	15,576,293	352,342
Interest Earnings	3,266,165	2,322,542	467,500	2,790,042	2,014,451	(775,591)
Miscellaneous Revenues	5,195,663	5,164,727	(27,471)	5,137,256	6,486,781	1,349,525
Transfers from County Funds	1,015,593	2,453,596	459,957	2,913,553	641,183	(2,272,370)
Internal Charges for Services	1,603,791	1,874,064	(295,127)	1,578,937	2,293,477	714,540
Total Revenue	137,819,776	140,729,487	2,227,582	142,957,069	159,423,060	16,465,991
Personnel	73,111,687	85,790,939	122,297	85,913,236	101,090,309	15,177,073
Operating Costs	24,496,472	27,810,880	4,611,574	32,422,454	32,170,037	(252,417)
Capital Outlay	0	0	608,000	608,000	758,577	150,577
Other Financing Uses	33,740,125	48,901,354	(4,235,925)	44,665,429	25,160,344	(19,505,085)
Total Expenses	131,348,284	162,503,173	1,105,946	163,609,119	159,179,267	(4,429,852)
Reserved for Emergencies	6,760,945	7,300,000	0	7,300,000	7,500,000	200,000
Unrealized Gain	1,286,736	0	0	0	0	0
Working Capital	14,000,000	14,000,000	0	14,000,000	15,400,000	1,400,000
Future Projects & Services	41,468,399	9,451,724	12,112,305	21,564,029	20,207,822	(1,356,207)
Ending Fund Balance	63,516,080	30,751,724	12,112,305	42,864,029	43,107,822	243,793

DESCRIPTION	FY2018 ACTUALS	FY2019 ADOPTED	FY2019 CHANGES	FY2019 REVISED	FY2020 ADOPTED	\$ Change From REVI
Beginning Fund Balance	7,818,378	5,155,001	2,814,619	7,969,620	6,748,980	(1,220,640)
Intergovernmental Revenue	3,250,604	2,711,887	(562,277)	2,149,610	2,463,362	313,752
Miscellaneous Revenues	17,081	0	0	0	0	0
Transfers from County Funds	202,184	360,000	(360,000)	0	0	0
Total Revenue	3,469,869	3,071,887	(922,277)	2,149,610	2,463,362	313,752
Personnel	261,231	215,558	(44,644)	170,914	284,240	113,326
Operating Costs	1,777,180	1,277,456	1,284,651	2,562,107	49,931	(2,512,176)
Capital Outlay	113,879	0	300,000	300,000	0	(300,000)
Other Financing Uses	1,166,337	3,262,769	(2,925,540)	337,229	3,384,087	3,046,858
Total Expenses	3,318,627	4,755,783	(1,385,533)	3,370,250	3,718,258	348,008
Future Projects & Services	7,969,620	279,328	25,599	304,927	254,996	(49,931)
Undesignated/Unrestricted	0	3,191,777	3,252,276	6,444,053	5,239,088	(1,204,965)
Ending Fund Balance	7,969,620	3,471,105	3,277,875	6,748,980	5,494,084	(1,254,896)

DESCRIPTION	FY2018 ACTUALS	FY2019 ADOPTED	FY2019 CHANGES	FY2019 REVISED	FY2020 ADOPTED	\$ Change From REVI
Beginning Fund Balance	3,666,259	2,767,992	856,409	3,624,401	3,385,848	(238,553)
Intergovernmental Revenue	151,641	25,000	7,000	32,000	30,000	(2,000)
External Charges for Services	10,412,939	9,350,103	774,441	10,124,544	10,538,342	413,798
Interest Earnings	67,245	55,000	0	55,000	87,750	32,750
Miscellaneous Revenues	89,516	48,125	0	48,125	53,000	4,875
Transfers from County Funds	8,109,014	757,500	(1,848)	755,652	562,864	(192,788)
Internal Charges for Services	204,003	0	0	0	0	0
Total Revenue	19,034,358	10,235,728	779,593	11,015,321	11,271,956	256,635
Personnel	14,342,755	7,810,298	(47,966)	7,762,332	8,062,167	299,835
Operating Costs	4,733,461	3,093,499	60,012	3,153,511	3,261,865	108,354
Capital Outlay	0	147,100	0	147,100	0	(147,100)
Other Financing Uses	0	232,213	(41,282)	190,931	0	(190,931)
Total Expenses	19,076,216	11,283,110	(29,236)	11,253,874	11,324,032	70,158
Working Capital	666,125	666,125	0	666,125	666,125	0
Capital Outlay & Projects	50,000	50,000	0	50,000	50,000	0
Future Projects & Services	2,908,276	1,004,485	1,665,238	2,669,723	2,617,647	(52,076)
Ending Fund Balance	3,624,401	1,720,610	1,665,238	3,385,848	3,333,772	(52,076)

DESCRIPTION	FY2018 ACTUALS	FY2019 ADOPTED	FY2019 CHANGES	FY2019 REVISED	FY2020 ADOPTED	\$ Change From REVI
Beginning Fund Balance	3,546,762	3,430,744	366,442	3,797,186	3,797,998	812
Licenses & Permits	2,357,309	2,021,000	372,000	2,393,000	2,627,852	234,852
External Charges for Services	15,477	12,500	6,000	18,500	13,500	(5,000)
Total Revenue	2,372,785	2,033,500	378,000	2,411,500	2,641,352	229,852
Personnel	1,651,653	1,689,593	182,500	1,872,093	1,974,746	102,653
Operating Costs	465,707	485,988	52,607	538,595	589,528	50,933
Other Financing Uses	5,000	0	0	0	0	0
Total Expenses	2,122,361	2,175,581	235,107	2,410,688	2,564,274	153,586
Working Capital	2,175,581	2,175,581	0	2,175,581	2,290,783	115,202
Capital Outlay & Projects	135,000	135,000	0	135,000	195,000	60,000
Future Projects & Services	1,486,605	978,082	509,335	1,487,417	1,389,293	(98,124)
Ending Fund Balance	3,797,186	3,288,663	509,335	3,797,998	3,875,076	77,078

DESCRIPTION	FY2018 ACTUALS	FY2019 ADOPTED	FY2019 CHANGES	FY2019 REVISED	FY2020 ADOPTED	\$ Change From REVI
Beginning Fund Balance	2,218,289	1,864,812	877,802	2,742,614	2,864,805	122,191
Intergovernmental Revenue	667,762	630,000	0	630,000	670,000	40,000
Interest Earnings	43,341	16,800	0	16,800	41,800	25,000
Total Revenue	711,103	646,800	0	646,800	711,800	65,000
Other Financing Uses	186,778	1,079,367	(554,758)	524,609	934,981	410,372
Total Expenses	186,778	1,079,367	(554,758)	524,609	934,981	410,372
Future Projects & Services	2,742,614	1,432,245	1,432,560	2,864,805	2,641,624	(223,181)
Ending Fund Balance	2,742,614	1,432,245	1,432,560	2,864,805	2,641,624	(223,181)

DESCRIPTION	FY2018 ACTUALS	FY2019 ADOPTED	FY2019 CHANGES	FY2019 REVISED	FY2020 ADOPTED	\$ Change From REVI
Beginning Fund Balance	433,484	464,798	127,669	592,467	258,272	(334,195)
Intergovernmental Revenue	5,193,589	4,445,414	373,478	4,818,892	3,923,364	(895,528)
External Charges for Services	567,357	314,965	0	314,965	288,080	(26,885)
Miscellaneous Revenues	183,022	25,000	1,616	26,616	178,516	151,900
Transfers from County Funds	755,345	775,602	0	775,602	804,463	28,861
Internal Charges for Services	2,066,337	2,045,745	0	2,045,745	1,940,462	(105,283)
Total Revenue	8,765,650	7,606,726	375,094	7,981,820	7,134,885	(846,935)
Personnel	5,458,167	5,008,067	373,478	5,381,545	4,609,714	(771,831)
Operating Costs	3,148,499	2,808,535	125,935	2,934,470	2,285,893	(648,577)
Total Expenses	8,606,667	7,816,602	499,413	8,316,015	6,895,607	(1,420,408)
Future Projects & Services	592,467	254,922	3,350	258,272	497,550	239,278
Ending Fund Balance	592,467	254,922	3,350	258,272	497,550	239,278

DESCRIPTION	FY2018 ACTUALS	FY2019 ADOPTED	FY2019 CHANGES	FY2019 REVISED	FY2020 ADOPTED	\$ Change From REVI
Beginning Fund Balance	12,145,437	10,548,839	1,894,708	12,443,547	17,270,303	4,826,756
Sales & Use Tax	5,404,514	6,732,849	763,191	7,496,040	9,608,844	2,112,804
External Charges for Services	6,057,355	6,366,697	2,400	6,369,097	6,458,366	89,269
Interest Earnings	217,415	11,137	44,264	55,401	120,000	64,599
Miscellaneous Revenues	1,159,643	1,004,400	0	1,004,400	868,000	(136,400)
Sale of Capital Assets	60,800	0	0	0	0	0
Transfers from County Funds	104,299	425,284	360,000	785,284	65,284	(720,000)
Internal Charges for Services	20,791	70,000	0	70,000	70,000	0
Total Revenue	13,024,816	14,610,367	1,169,855	15,780,222	17,190,494	1,410,272
Personnel	2,071,411	2,188,940	(100)	2,188,840	2,385,582	196,742
Operating Costs	7,459,766	8,440,502	(15,876)	8,424,626	7,408,493	(1,016,133)
Capital Outlay	3,189,810	200,000	140,000	340,000	14,710,000	14,370,000
Other Financing Uses	5,719	0	0	0	0	0
Total Expenses	12,726,706	10,829,442	124,024	10,953,466	24,504,075	13,550,609
Working Capital	2,100,000	2,100,000	0	2,100,000	1,500,000	(600,000)
Future Projects & Services	10,343,547	12,229,764	2,940,539	15,170,303	8,456,722	(6,713,581)
Ending Fund Balance	12,443,547	14,329,764	2,940,539	17,270,303	9,956,722	(7,313,581)

DESCRIPTION	FY2018 ACTUALS	FY2019 ADOPTED	FY2019 CHANGES	FY2019 REVISED	FY2020 ADOPTED	\$ Change From REVI
Property Taxes	4,056,161	4,116,974	0	4,116,974	4,859,753	742,779
Total Revenue	4,056,161	4,116,974	0	4,116,974	4,859,753	742,779
Operating Costs	4,056,161	4,116,974	0	4,116,974	4,859,753	742,779
Total Expenses	4,056,161	4,116,974	0	4,116,974	4,859,753	742,779

DESCRIPTION	FY2018 ACTUALS	FY2019 ADOPTED	FY2019 CHANGES	FY2019 REVISED	FY2020 ADOPTED	\$ Change From REVI
Beginning Fund Balance	1,963,195	1,928,726	61,886	1,990,612	1,780,794	(209,818)
Property Taxes	3,428,794	3,524,554	0	3,524,554	4,006,107	481,553
Intergovernmental Revenue	5,084,837	4,915,335	345,476	5,260,811	5,091,187	(169,624)
Licenses & Permits	821,265	807,060	15,000	822,060	836,810	14,750
External Charges for Services	727,311	878,000	(45,250)	832,750	839,750	7,000
Miscellaneous Revenues	80,301	72,583	44,956	117,539	93,524	(24,015)
Transfers from County Funds	286,369	197,785	216,175	413,960	0	(413,960)
Internal Charges for Services	144,980	140,450	0	140,450	142,078	1,628
Total Revenue	10,573,858	10,535,767	576,357	11,112,124	11,009,456	(102,668)
Personnel	8,824,472	9,164,032	288,998	9,453,030	9,212,726	(240,304)
Operating Costs	1,739,969	2,004,159	(135,247)	1,868,912	1,927,264	58,352
Capital Outlay	0	8,760	(8,760)	0	0	0
Total Expenses	10,564,441	11,176,951	144,991	11,321,942	11,139,990	(181,952)
Reserved for Emergencies	0	163,605	0	163,605	163,605	0
Working Capital	662,964	662,964	0	662,964	880,307	217,343
Future Projects & Services	1,327,648	460,973	493,252	954,225	606,348	(347,877)
Ending Fund Balance	1,990,612	1,287,542	493,252	1,780,794	1,650,260	(130,534)

DESCRIPTION	FY2018 ACTUALS	FY2019 ADOPTED	FY2019 CHANGES	FY2019 REVISED	FY2020 ADOPTED	\$ Change From REVI
Beginning Fund Balance	-4,036	-4,569,204	3,164,571	-1,404,633	-3,002,106	(1,597,473)
Sales & Use Tax	2,699,313	0	0	0	0	0
Intergovernmental Revenue	4,143,791	1,590,000	(67,009)	1,522,991	0	(1,522,991)
External Charges for Services	6,400	8,000	0	8,000	0	(8,000)
Interest Earnings	131,266	0	0	0	0	0
Miscellaneous Revenues	358,417	50,000	(50,000)	0	0	0
Transfers from County Funds	2,713,594	190,000	2,202,577	2,392,577	1,349,850	(1,042,727)
Total Revenue	10,052,781	1,838,000	2,085,568	3,923,568	1,349,850	(2,573,718)
Personnel	284,365	0	0	0	0	0
Operating Costs	3,863,776	64,960	1,367,125	1,432,085	131,992	(1,300,093)
Capital Outlay	4,016,233	2,880,000	143,000	3,023,000	3,072,039	49,039
Other Financing Uses	3,289,004	550,000	516,456	1,066,456	581,500	(484,956)
Total Expenses	11,453,378	3,494,960	2,026,581	5,521,541	3,785,531	(1,736,010)
Future Projects & Services	-1,404,633	-6,036,164	3,034,058	-3,002,106	-5,437,787	(2,435,681)
Ending Fund Balance	-1,404,633	-6,036,164	3,034,058	-3,002,106	-5,437,787	(2,435,681)

DESCRIPTION	FY2018 ACTUALS	FY2019 ADOPTED	FY2019 CHANGES	FY2019 REVISED	FY2020 ADOPTED	\$ Change From REVI
Beginning Fund Balance	4,198,939	4,371,798	906,258	5,278,056	2,984,235	(2,293,821)
Sales & Use Tax	2,943,621	0	0	0	0	0
Intergovernmental Revenue	79,362	0	144,756	144,756	0	(144,756)
Licenses & Permits	814,615	0	1,294,680	1,294,680	1,297,080	2,400
External Charges for Services	157,136	0	153,757	153,757	154,063	306
Interest Earnings	84,917	0	0	0	0	0
Miscellaneous Revenues	37,279	0	21,106	21,106	0	(21,106)
Transfers from County Funds	568,584	0	2,800	2,800	0	(2,800)
Total Revenue	4,685,514	0	1,617,099	1,617,099	1,451,143	(165,956)
Personnel	1,429,104	78,891	1,461,344	1,540,235	1,546,210	5,975
Operating Costs	1,757,274	0	2,084,026	2,084,026	2,217,532	133,506
Other Financing Uses	420,019	0	475,462	475,462	0	(475,462)
Total Expenses	3,606,397	78,891	4,020,832	4,099,723	3,763,742	(335,981)
Working Capital	0	0	1,300	1,300	0	(1,300)
Future Projects & Services	5,278,056	4,371,797	(1,388,862)	2,982,935	671,636	(2,311,299)
Ending Fund Balance	5,278,056	4,371,797	(1,387,562)	2,984,235	671,636	(2,312,599)

DESCRIPTION	FY2018 ACTUALS	FY2019 ADOPTED	FY2019 CHANGES	FY2019 REVISED	FY2020 ADOPTED	\$ Change From REVI
External Charges for Services	4,815	8,200	0	8,200	6,340	(1,860)
Interest Earnings	43	55	0	55	33	(22)
Total Revenue	4,858	8,255	0	8,255	6,373	(1,882)
Operating Costs	4,858	8,255	0	8,255	6,373	(1,882)
Total Expenses	4,858	8,255	0	8,255	6,373	(1,882)

DESCRIPTION	FY2018 ACTUALS	FY2019 ADOPTED	FY2019 CHANGES	FY2019 REVISED	FY2020 ADOPTED	\$ Change From REVI
Beginning Fund Balance	17,609	67,977	(9,553)	58,424	118,866	60,442
External Charges for Services	40,175	60,000	0	60,000	50,000	(10,000)
Interest Earnings	640	442	0	442	368	(74)
Total Revenue	40,815	60,442	0	60,442	50,368	(10,074)
Future Projects & Services	58,424	128,419	(9,553)	118,866	169,234	50,368
Ending Fund Balance	58,424	128,419	(9,553)	118,866	169,234	50,368

DESCRIPTION	FY2018 ACTUALS	FY2019 ADOPTED	FY2019 CHANGES	FY2019 REVISED	FY2020 ADOPTED	\$ Change From REVI
Beginning Fund Balance	0	0	0	0	901,570	901,570
Sales & Use Tax	0	2,712,857	217,982	2,930,839	2,818,276	(112,563)
Intergovernmental Revenue	0	0	10,205	10,205	977,434	967,229
External Charges for Services	0	0	0	0	10,000	10,000
Interest Earnings	0	3,592	6,779	10,371	10,430	59
Miscellaneous Revenues	0	0	3,881	3,881	0	(3,881)
Transfers from County Funds	0	0	0	0	10,000	10,000
Total Revenue	0	2,716,449	238,847	2,955,296	3,826,140	870,844
Personnel	0	381,964	0	381,964	296,619	(85,345)
Operating Costs	0	440,890	(2,595)	438,295	402,683	(35,612)
Capital Outlay	0	0	0	0	6,108,961	6,108,961
Other Financing Uses	0	0	1,230,092	1,230,092	1,208,422	(21,670)
Total Expenses	0	822,854	1,227,497	2,050,351	8,016,685	5,966,334
Future Projects & Services	0	1,793,595	(892,025)	901,570	-3,288,975	(4,190,545)
Ending Fund Balance	0	1,793,595	(892,025)	901,570	-3,288,975	(4,190,545)

DESCRIPTION	FY2018 ACTUALS	FY2019 ADOPTED	FY2019 CHANGES	FY2019 REVISED	FY2020 ADOPTED	\$ Change From REVI
Beginning Fund Balance	0	0	0	0	5,095,037	5,095,037
Sales & Use Tax	0	5,038,165	404,820	5,442,985	5,233,941	(209,044)
Licenses & Permits	0	835,033	(835,033)	0	0	0
External Charges for Services	0	153,757	(153,757)	0	0	0
Interest Earnings	0	6,670	12,590	19,260	19,369	109
Miscellaneous Revenues	0	400	6,807	7,207	0	(7,207)
Transfers from County Funds	0	535,477	(535,477)	0	0	0
Total Revenue	0	6,569,502	(1,100,050)	5,469,452	5,253,310	(216,142)
Personnel	0	1,387,748	(1,387,748)	0	121,826	121,826
Operating Costs	0	2,058,009	(1,953,666)	104,343	92,589	(11,754)
Capital Outlay	0	500,000	(500,000)	0	0	0
Other Financing Uses	0	1,950,116	(1,882,502)	67,614	66,428	(1,186)
Total Expenses	0	5,895,873	(5,723,916)	171,957	280,843	108,886
Future Projects & Services	0	504,739	4,590,298	5,095,037	10,067,504	4,972,467
Ending Fund Balance	0	504,739	4,590,298	5,095,037	10,067,504	4,972,467

DESCRIPTION	FY2018 ACTUALS	FY2019 ADOPTED	FY2019 CHANGES	FY2019 REVISED	FY2020 ADOPTED	\$ Change From REVI
Sales & Use Tax	0	0	60,130	60,130	107,789	47,659
Interest Earnings	0	0	223	223	223	0
Total Revenue	0	0	60,353	60,353	108,012	47,659
Personnel	0	0	0	0	62,833	62,833
Operating Costs	0	0	60,353	60,353	8,503	(51,850)
Total Expenses	0	0	60,353	60,353	71,336	10,983
Future Projects & Services	0	0	0	0	24,453	24,453
Ending Fund Balance	0	0	0	0	24,453	24,453

DESCRIPTION	FY2018 ACTUALS	FY2019 ADOPTED	FY2019 CHANGES	FY2019 REVISED	FY2020 ADOPTED	\$ Change From REVI
Beginning Fund Balance	359,980	360,000	0	360,000	0	(360,000)
Sales & Use Tax	59,014	158,532	(13,095)	145,437	118,992	(26,445)
Interest Earnings	188	262	485	747	122	(625)
Miscellaneous Revenues	0	0	201	201	0	(201)
Total Revenue	59,202	158,794	(12,409)	146,385	119,114	(27,271)
Personnel	44,389	62,124	3,703	65,827	62,833	(2,994)
Operating Costs	14,243	90,998	(16,112)	74,886	58,504	(16,382)
Debt Service	550	5,672	0	5,672	10,000	4,328
Other Financing Uses	0	360,000	0	360,000	0	(360,000)
Total Expenses	59,182	518,794	(12,409)	506,385	131,337	(375,048)
Capital Outlay & Projects	360,000	0	0	0	0	0
Ending Fund Balance	360,000	0	0	0	0	0

DESCRIPTION	FY2018 ACTUALS	FY2019 ADOPTED	FY2019 CHANGES	FY2019 REVISED	FY2020 ADOPTED	\$ Change From REVI
Sales & Use Tax	9,538,430	7,959,539	614,309	8,573,848	8,160,930	(412,918)
Interest Earnings	25,229	10,538	19,833	30,371	30,201	(170)
Miscellaneous Revenues	0	0	11,364	11,364	0	(11,364)
Total Revenue	9,563,659	7,970,077	645,506	8,615,583	8,191,131	(424,452)
Personnel	44,286	62,105	3,703	65,808	62,833	(2,975)
Operating Costs	9,519,229	7,907,972	641,803	8,549,775	8,140,521	(409,254)
Debt Service	144	0	0	0	0	0
Total Expenses	9,563,658	7,970,077	645,506	8,615,583	8,203,354	(412,229)
Capital Outlay & Projects	0	0	0	0	0	0
Future Projects & Services	0	0	0	0	-12,223	(12,223)
Ending Fund Balance	0	0	0	0	-12,223	(12,223)

DESCRIPTION	FY2018 ACTUALS	FY2019 ADOPTED	FY2019 CHANGES	FY2019 REVISED	FY2020 ADOPTED	\$ Change From REVI
Beginning Fund Balance	2,984,986	3,256,063	366,857	3,622,920	2,549,480	(1,073,440)
Sales & Use Tax	918,394	262,141	737,218	999,359	329,616	(669,743)
Interest Earnings	10,458	10,000	90,000	100,000	100,000	0
Miscellaneous Revenues	0	0	14,408	14,408	0	(14,408)
Transfers from County Funds	0	0	103	103	0	(103)
Total Revenue	928,853	272,141	841,729	1,113,870	429,616	(684,254)
Personnel	44,286	62,105	3,703	65,808	62,833	(2,975)
Operating Costs	14,245	141,317	(19,815)	121,502	58,504	(62,998)
Other Financing Uses	232,389	2,000,000	0	2,000,000	0	(2,000,000)
Total Expenses	290,919	2,203,422	(16,112)	2,187,310	121,337	(2,065,973)
Capital Outlay & Projects	3,622,920	0	0	0	0	0
Future Projects & Services	0	1,324,782	1,224,698	2,549,480	2,857,759	308,279
Ending Fund Balance	3,622,920	1,324,782	1,224,698	2,549,480	2,857,759	308,279

DESCRIPTION	FY2018 ACTUALS	FY2019 ADOPTED	FY2019 CHANGES	FY2019 REVISED	FY2020 ADOPTED	\$ Change From REVI
Beginning Fund Balance	2,179,413	241,641	(241,641)	0	41,641	41,641
Sales & Use Tax	28,666	10,000	51,641	61,641	10,000	(51,641)
Interest Earnings	15,747	10,000	5,000	15,000	10,000	(5,000)
Miscellaneous Revenues	0	0	26,641	26,641	0	(26,641)
Total Revenue	44,414	20,000	83,282	103,282	20,000	(83,282)
Personnel	44,283	0	0	0	0	0
Operating Costs	2,179,544	61,641	0	61,641	20,000	(41,641)
Total Expenses	2,223,827	61,641	0	61,641	20,000	(41,641)
Future Projects & Services	0	200,000	(158,359)	41,641	41,641	0
Ending Fund Balance	0	200,000	(158,359)	41,641	41,641	0

DESCRIPTION	FY2018 ACTUALS	FY2019 ADOPTED	FY2019 CHANGES	FY2019 REVISED	FY2020 ADOPTED	\$ Change From REVI
Beginning Fund Balance	1,828,740	1,932,782	453,322	2,386,104	3,366,665	980,561
Intergovernmental Revenue	225,805	226,877	119,123	346,000	326,000	(20,000)
Licenses & Permits	3,185,495	3,016,134	1,428,499	4,444,633	4,442,213	(2,420)
External Charges for Services	274,331	235,535	0	235,535	243,175	7,640
Miscellaneous Revenues	76,000	73,000	(13,000)	60,000	60,000	0
Transfers from County Funds	541,001	524,241	221,426	745,667	284,725	(460,942)
Internal Charges for Services	4,068	11,111	0	11,111	11,333	222
Total Revenue	4,306,701	4,086,898	1,756,048	5,842,946	5,367,446	(475,500)
Personnel	1,692,650	1,934,973	85,217	2,020,190	2,142,506	122,316
Operating Costs	1,842,073	1,936,396	305,692	2,242,088	2,355,661	113,573
Other Financing Uses	214,615	459,954	123,475	583,429	1,625,055	1,041,626
Total Expenses	3,749,337	4,331,323	514,384	4,845,707	6,123,222	1,277,515
Working Capital	0	0	5,100	5,100	0	(5,100)
Future Projects & Services	2,386,104	1,688,357	1,673,208	3,361,565	2,610,889	(750,676)
Ending Fund Balance	2,386,104	1,688,357	1,678,308	3,366,665	2,610,889	(755,776)

DESCRIPTION	FY2018 ACTUALS	FY2019 ADOPTED	FY2019 CHANGES	FY2019 REVISED	FY2020 ADOPTED	\$ Change From REVI
Beginning Fund Balance	-936,965	-415,562	32,840	-382,722	-303,503	79,219
Intergovernmental Revenue	123,529	400,000	(380,000)	20,000	380,000	360,000
External Charges for Services	1,944	6,200	0	6,200	3,000	(3,200)
Miscellaneous Revenues	1,000	0	0	0	0	0
Transfers from County Funds	687,256	2,726,667	(1,566,907)	1,159,760	2,952,335	1,792,575
Total Revenue	813,729	3,132,867	(1,946,907)	1,185,960	3,335,335	2,149,375
Personnel	1,551,555	1,697,275	123,084	1,820,359	1,740,236	(80,123)
Operating Costs	-977,501	-1,628,762	339,581	-1,289,181	-1,516,809	(227,628)
Capital Outlay	24,834	2,983,735	(2,569,960)	413,775	3,175,460	2,761,685
Other Financing Uses	398,424	0	194,997	194,997	0	(194,997)
Total Expenses	997,312	3,052,248	(1,912,298)	1,139,950	3,398,887	2,258,937
Future Projects & Services	-382,722	-334,943	31,440	-303,503	-367,055	(63,552)
Ending Fund Balance	-382,722	-334,943	31,440	-303,503	-367,055	(63,552)

DESCRIPTION	FY2018 ACTUALS	FY2019 ADOPTED	FY2019 CHANGES	FY2019 REVISED	FY2020 ADOPTED	\$ Change From REVI
Beginning Fund Balance	859,556	906,891	57,104	963,995	1,009,258	45,263
Property Taxes	619,896	621,462	0	621,462	698,502	77,040
Other Taxes	56,806	40,000	0	40,000	40,000	0
Intergovernmental Revenue	123,866	117,608	(72,641)	44,967	44,967	0
External Charges for Services	219,743	194,052	109,267	303,319	349,319	46,000
Miscellaneous Revenues	120	0	0	0	0	0
Transfers from County Funds	9,749	6,160	(24,570)	-18,410	22,309	40,719
Internal Charges for Services	102,306	114,800	(39,800)	75,000	76,500	1,500
Total Revenue	1,132,486	1,094,082	(27,744)	1,066,338	1,231,597	165,259
Personnel	696,794	762,988	(83,690)	679,298	753,573	74,275
Operating Costs	331,253	360,497	(22,754)	337,743	320,680	(17,063)
Other Financing Uses	0	0	4,034	4,034	0	(4,034)
Total Expenses	1,028,047	1,123,485	(102,410)	1,021,075	1,074,253	53,178
Reserved for Emergencies	29,969	32,823	(2,345)	30,478	36,948	6,470
Working Capital	112,349	112,349	13,776	126,125	107,516	(18,609)
Future Projects & Services	821,677	732,316	120,339	852,655	1,022,138	169,483
Ending Fund Balance	963,995	877,488	131,770	1,009,258	1,166,602	157,344

DESCRIPTION	FY2018 ACTUALS	FY2019 ADOPTED	FY2019 CHANGES	FY2019 REVISED	FY2020 ADOPTED	\$ Change From REVI
Beginning Fund Balance	0	0	302,903	302,903	302,903	0
External Charges for Services	0	375,000	0	375,000	320,000	(55,000)
Interest Earnings	0	4,000	0	4,000	6,700	2,700
Miscellaneous Revenues	0	2,000	0	2,000	300	(1,700)
Total Revenue	0	381,000	0	381,000	327,000	(54,000)
Personnel	0	300,000	0	300,000	225,000	(75,000)
Operating Costs	0	81,000	0	81,000	80,000	(1,000)
Other Financing Uses	0	0	0	0	19,903	19,903
Total Expenses	0	381,000	0	381,000	324,903	(56,097)
Working Capital	0	0	0	0	305,000	305,000
Future Projects & Services	0	0	302,903	302,903	0	(302,903)
Ending Fund Balance	0	0	302,903	302,903	305,000	2,097

DESCRIPTION	FY2018 ACTUALS	FY2019 ADOPTED	FY2019 CHANGES	FY2019 REVISED	FY2020 ADOPTED	\$ Change From REVI
Beginning Fund Balance	15,553,435	17,011,396	(1,863,490)	15,147,906	21,107,934	5,960,028
Property Taxes	5,008,168	5,144,569	0	5,144,569	5,269,303	124,734
Other Taxes	10,865,890	11,194,655	214,530	11,409,185	11,637,368	228,183
Intergovernmental Revenue	22,769,470	30,787,453	(1,765,555)	29,021,898	30,038,868	1,016,970
External Charges for Services	631,086	710,415	(60,000)	650,415	650,415	0
Miscellaneous Revenues	1,329,120	4,250	40,000	44,250	601,750	557,500
Other Revenues	0	51,320	(51,320)	0	0	0
Transfers from County Funds	2,099,747	4,222,769	(3,705,509)	517,260	6,193,871	5,676,611
Internal Charges for Services	41,979	0	61,667	61,667	0	(61,667)
Total Revenue	42,745,461	52,115,431	(5,266,187)	46,849,244	54,391,575	7,542,331
Personnel	6,021,248	6,762,561	(426,084)	6,336,477	7,090,812	754,335
Operating Costs	36,341,702	46,325,938	(13,145,328)	33,180,610	43,384,858	10,204,248
Capital Outlay	200,189	545,000	599,550	1,144,550	1,340,000	195,450
Other Financing Uses	433,132	185,194	338,385	523,579	449,579	(74,000)
Inventory Reporting	154,720	55,000	(351,000)	-296,000	55,000	351,000
Total Expenses	43,150,990	53,873,693	(12,984,477)	40,889,216	52,320,249	11,431,033
Working Capital	5,907,928	5,907,928	180,760	6,088,688	6,088,688	0
Capital Outlay & Projects	24,354,770	18,946,280	2,204,630	21,150,910	17,093,912	(4,056,998)
Future Projects & Services	-15,114,792	-9,601,074	3,469,410	-6,131,664	-3,340	6,128,324
Ending Fund Balance	15,147,906	15,253,134	5,854,800	21,107,934	23,179,260	2,071,326

DESCRIPTION	FY2018 ACTUALS	FY2019 ADOPTED	FY2019 CHANGES	FY2019 REVISED	FY2020 ADOPTED	\$ Change From REVI
Beginning Fund Balance	7,421,760	7,381,269	212,189	7,593,458	7,868,458	275,000
Licenses & Permits	1,131,056	980,000	0	980,000	550,000	(430,000)
Interest Earnings	124,053	83,000	0	83,000	49,700	(33,300)
Total Revenue	1,255,108	1,063,000	0	1,063,000	599,700	(463,300)
Operating Costs	150,000	28,000	0	28,000	28,000	0
Other Financing Uses	933,410	960,000	(200,000)	760,000	2,809,784	2,049,784
Total Expenses	1,083,410	988,000	(200,000)	788,000	2,837,784	2,049,784
Future Projects & Services	7,593,458	7,456,269	412,189	7,868,458	5,630,374	(2,238,084)
Ending Fund Balance	7,593,458	7,456,269	412,189	7,868,458	5,630,374	(2,238,084)

DESCRIPTION	FY2018 ACTUALS	FY2019 ADOPTED	FY2019 CHANGES	FY2019 REVISED	FY2020 ADOPTED	\$ Change From REVI
Beginning Fund Balance	11,813,581	10,476,812	2,359,710	12,836,522	12,468,755	(367,767)
Property Taxes	8,945,419	9,197,553	0	9,197,553	9,533,055	335,502
Intergovernmental Revenue	35,260,536	37,809,661	0	37,809,661	39,550,971	1,741,310
Miscellaneous Revenues	1,389,370	1,632,506	0	1,632,506	1,395,503	(237,003)
Transfers from County Funds	263,262	270,322	0	270,322	0	(270,322)
Total Revenue	45,858,588	48,910,042	0	48,910,042	50,479,529	1,569,487
Personnel	27,913,484	31,185,940	0	31,185,940	31,943,165	757,225
Operating Costs	16,898,174	18,086,869	0	18,086,869	18,516,305	429,436
Capital Outlay	0	5,000	0	5,000	0	(5,000)
Other Financing Uses	23,989	0	0	0	0	0
Total Expenses	44,835,647	49,277,809	0	49,277,809	50,459,470	1,181,661
Reserved for Emergencies	0	700,000	0	700,000	700,000	0
Reserved for Loan Advances	255,639	295,254	0	295,254	295,254	0
Working Capital	7,222,196	7,222,196	2,359,710	9,581,906	9,581,914	8
Future Projects & Services	5,358,687	1,891,595	0	1,891,595	1,911,646	20,051
Ending Fund Balance	12,836,522	10,109,045	2,359,710	12,468,755	12,488,814	20,059

DESCRIPTION	FY2018 ACTUALS	FY2019 ADOPTED	FY2019 CHANGES	FY2019 REVISED	FY2020 ADOPTED	\$ Change From REVI
Beginning Fund Balance	0	0	0	0	12,267,497	12,267,497
Sales & Use Tax	0	15,659,313	933,223	16,592,536	16,035,727	(556,809)
Intergovernmental Revenue	0	0	0	0	299,730	299,730
Interest Earnings	0	20,732	20,732	41,464	59,776	18,312
Total Revenue	0	15,680,045	953,955	16,634,000	16,395,233	(238,767)
Personnel	0	359,953	0	359,953	650,760	290,807
Operating Costs	0	1,326,550	0	1,326,550	4,773,700	3,447,150
Capital Outlay	0	2,680,000	0	2,680,000	17,060,000	14,380,000
Total Expenses	0	4,366,503	0	4,366,503	22,484,460	18,117,957
Reserved for Emergencies	0	25,000	0	25,000	0	(25,000)
Working Capital	0	100,000	0	100,000	114,790	14,790
Future Projects & Services	0	11,188,542	953,955	12,142,497	6,063,480	(6,079,017)
Ending Fund Balance	0	11,313,542	953,955	12,267,497	6,178,270	(6,089,227)

DESCRIPTION	FY2018 ACTUALS	FY2019 ADOPTED	FY2019 CHANGES	FY2019 REVISED	FY2020 ADOPTED	\$ Change From REVI
Beginning Fund Balance	348,197	432,197	(2,685)	429,512	517,012	87,500
External Charges for Services	81,556	90,000	0	90,000	95,000	5,000
Interest Earnings	6,533	5,500	0	5,500	5,500	0
Total Revenue	88,089	95,500	0	95,500	100,500	5,000
Operating Costs	6,774	8,000	0	8,000	8,000	0
Total Expenses	6,774	8,000	0	8,000	8,000	0
Future Projects & Services	429,512	519,697	(2,685)	517,012	609,512	92,500
Ending Fund Balance	429,512	519,697	(2,685)	517,012	609,512	92,500

DESCRIPTION	FY2018 ACTUALS	FY2019 ADOPTED	FY2019 CHANGES	FY2019 REVISED	FY2020 ADOPTED	\$ Change From REVI
Beginning Fund Balance	8,249,023	7,021,458	575,157	7,596,615	7,268,423	(328,192)
Property Taxes	2,016,663	2,080,895	0	2,080,895	2,636,433	555,538
Other Taxes	174,555	145,922	0	145,922	181,906	35,984
Interest Earnings	152,550	98,935	0	98,935	98,835	(100)
Miscellaneous Revenues	21,341	0	0	0	0	0
Other Revenues	0	23,000	0	23,000	0	(23,000)
Transfers from County Funds	321,601	221,601	0	221,601	221,601	0
Total Revenue	2,686,710	2,570,353	0	2,570,353	3,138,775	568,422
Operating Costs	2,821,355	1,238,155	1,217,110	2,455,265	1,776,788	(678,477)
Debt Service	217,760	218,280	0	218,280	218,280	0
Other Financing Uses	300,000	200,000	0	200,000	200,000	0
Other Expenses	0	25,000	0	25,000	0	(25,000)
Total Expenses	3,339,115	1,681,435	1,217,110	2,898,545	2,195,068	(703,477)
Reserved for Emergencies	20	0	0	0	0	0
Future Projects & Services	7,596,598	7,910,376	(641,953)	7,268,423	8,212,130	943,707
Ending Fund Balance	7,596,618	7,910,376	(641,953)	7,268,423	8,212,130	943,707

DESCRIPTION	FY2018 ACTUALS	FY2019 ADOPTED	FY2019 CHANGES	FY2019 REVISED	FY2020 ADOPTED	\$ Change From REVI
Beginning Fund Balance	211,143	237,504	10,145	247,649	215,241	(32,408)
Property Taxes	37,775	40,206	0	40,206	51,626	11,420
Other Taxes	3,226	2,814	0	2,814	3,614	800
Interest Earnings	4,087	4,500	0	4,500	0	(4,500)
Transfers from County Funds	14,610	0	0	0	0	0
Total Revenue	59,697	47,520	0	47,520	55,240	7,720
Operating Costs	8,581	14,814	65,114	79,928	3,614	(76,314)
Other Financing Uses	14,610	0	0	0	0	0
Total Expenses	23,191	14,814	65,114	79,928	3,614	(76,314)
Future Projects & Services	247,649	270,210	(54,969)	215,241	266,867	51,626
Ending Fund Balance	247,649	270,210	(54,969)	215,241	266,867	51,626

DESCRIPTION	FY2018 ACTUALS	FY2019 ADOPTED	FY2019 CHANGES	FY2019 REVISED	FY2020 ADOPTED	\$ Change From REVI
Beginning Fund Balance	1,242,347	1,189,577	88,919	1,278,496	1,216,163	(62,333)
Property Taxes	450	0	0	0	0	0
Interest Earnings	133,599	121,797	0	121,797	118,615	(3,182)
Other Revenues	0	2,000	0	2,000	0	(2,000)
Assessments	333,992	261,488	0	261,488	261,974	486
Total Revenue	468,040	385,285	0	385,285	380,589	(4,696)
Operating Costs	1,061	0	0	0	0	0
Debt Service	430,830	375,022	72,596	447,618	351,730	(95,888)
Total Expenses	431,891	375,022	72,596	447,618	351,730	(95,888)
Future Projects & Services	1,278,496	1,199,840	16,323	1,216,163	1,245,022	28,859
Ending Fund Balance	1,278,496	1,199,840	16,323	1,216,163	1,245,022	28,859

DESCRIPTION	FY2018 ACTUALS	FY2019 ADOPTED	FY2019 CHANGES	FY2019 REVISED	FY2020 ADOPTED	\$ Change From REVI
Beginning Fund Balance	1,469,271	1,317,646	(12,740)	1,304,906	0	(1,304,906)
Sales & Use Tax	4,182,015	2,539,243	0	2,539,243	0	(2,539,243)
Interest Earnings	52,620	45,139	12,740	57,879	0	(57,879)
Total Revenue	4,234,635	2,584,382	12,740	2,597,122	0	(2,597,122)
Debt Service	4,399,000	3,902,028	0	3,902,028	0	(3,902,028)
Total Expenses	4,399,000	3,902,028	0	3,902,028	0	(3,902,028)
Future Projects & Services	1,304,906	0	0	0	0	0
Ending Fund Balance	1,304,906	0	0	0	0	0

DESCRIPTION	FY2018 ACTUALS	FY2019 ADOPTED	FY2019 CHANGES	FY2019 REVISED	FY2020 ADOPTED	\$ Change From REVI
Sales & Use Tax	898,447	0	0	0	0	0
Interest Earnings	10,751	0	0	0	0	0
Total Revenue	909,198	0	0	0	0	0
Debt Service	1,227,200	0	0	0	0	0
Total Expenses	1,227,200	0	0	0	0	0

DESCRIPTION	FY2018 ACTUALS	FY2019 ADOPTED	FY2019 CHANGES	FY2019 REVISED	FY2020 ADOPTED	\$ Change From REVI
Transfers from County Funds	0	4,891,803	(4,891,803)	0	6,003,500	6,003,500
Total Revenue	0	4,891,803	(4,891,803)	0	6,003,500	6,003,500
Debt Service	0	4,891,803	(4,891,803)	0	6,003,500	6,003,500
Total Expenses	0	4,891,803	(4,891,803)	0	6,003,500	6,003,500

DESCRIPTION	FY2018 ACTUALS	FY2019 ADOPTED	FY2019 CHANGES	FY2019 REVISED	FY2020 ADOPTED	\$ Change From REVI
Transfers from County Funds	0	0	0	0	6,760,208	6,760,208
Total Revenue	0	0	0	0	6,760,208	6,760,208
Operating Costs	0	0	0	0	4,333,125	4,333,125
Capital Outlay	0	0	0	0	796,383	796,383
Total Expenses	0	0	0	0	5,129,508	5,129,508
Capital Outlay & Projects	0	0	0	0	1,630,700	1,630,700
Ending Fund Balance	0	0	0	0	1,630,700	1,630,700

DESCRIPTION	FY2018 ACTUALS	FY2019 ADOPTED	FY2019 CHANGES	FY2019 REVISED	FY2020 ADOPTED	\$ Change From REVI
Operating Costs	155,707	0	0	0	0	0
Total Expenses	155,707	0	0	0	0	0

DESCRIPTION	FY2018 ACTUALS	FY2019 ADOPTED	FY2019 CHANGES	FY2019 REVISED	FY2020 ADOPTED	\$ Change From REVI
Beginning Fund Balance	17,133,730	19,236,727	3,959,578	23,196,305	97,087,772	73,891,467
Property Taxes	3	0	0	0	0	0
Intergovernmental Revenue	876,504	500,000	0	500,000	500,000	0
External Charges for Services	248,391	260,100	0	260,100	0	(260,100)
Interest Earnings	321,750	150,000	0	150,000	500,000	350,000
Miscellaneous Revenues	261,235	0	0	0	0	0
Sale of Capital Assets	1,002,103	0	0	0	0	0
Debt Proceeds	0	75,488,491	0	75,488,491	0	(75,488,491)
Transfers from County Funds	17,931,765	34,607,000	79,040	34,686,040	4,375,000	(30,311,040)
Total Revenue	20,641,751	111,005,591	79,040	111,084,631	5,375,000	(105,709,631)
Personnel	126,281	132,463	0	132,463	0	(132,463)
Operating Costs	2,900,904	328,364	149,040	477,404	0	(477,404)
Capital Outlay	11,364,147	31,065,000	5,029,806	36,094,806	84,875,000	48,780,194
Debt Service	0	488,491	0	488,491	0	(488,491)
Other Financing Uses	187,844	0	0	0	0	0
Total Expenses	14,579,176	32,014,318	5,178,846	37,193,164	84,875,000	47,681,836
Working Capital	1,000,000	1,000,000	(1,000,000)	0	0	0
Capital Outlay & Projects	22,196,305	97,228,000	(140,228)	97,087,772	17,587,772	(79,500,000)
Ending Fund Balance	23,196,305	98,228,000	(1,140,228)	97,087,772	17,587,772	(79,500,000)

DESCRIPTION	FY2018 ACTUALS	FY2019 ADOPTED	FY2019 CHANGES	FY2019 REVISED	FY2020 ADOPTED	\$ Change From REVI
Beginning Fund Balance	8,956,063	8,842,218	631,731	9,473,949	2,913,961	(6,559,988)
External Charges for Services	28,413	26,010	0	26,010	0	(26,010)
Miscellaneous Revenues	4,016	0	0	0	0	0
Sale of Capital Assets	19,291	0	0	0	0	0
Transfers from County Funds	1,608,940	1,046,157	110,848	1,157,005	1,087,297	(69,708)
Total Revenue	1,660,659	1,072,167	110,848	1,183,015	1,087,297	(95,718)
Operating Costs	782,902	858,590	453,206	1,311,796	759,934	(551,862)
Capital Outlay	323,816	439,136	242,071	681,207	2,050,667	1,369,460
Other Financing Uses	36,055	5,750,000	0	5,750,000	402,722	(5,347,278)
Total Expenses	1,142,773	7,047,726	695,277	7,743,003	3,213,323	(4,529,680)
Capital Outlay & Projects	2,866,659	2,866,659	(415,327)	2,451,332	787,935	(1,663,397)
Future Projects & Services	6,607,290	0	399,885	399,885	0	(399,885)
Undesignated/Unrestricted	0	0	62,744	62,744	0	(62,744)
Ending Fund Balance	9,473,949	2,866,659	47,302	2,913,961	787,935	(2,126,026)

DESCRIPTION	FY2018 ACTUALS	FY2019 ADOPTED	FY2019 CHANGES	FY2019 REVISED	FY2020 ADOPTED	\$ Change From REVI
Beginning Fund Balance	837,240	328,345	(194,538)	133,807	19,178	(114,629)
Property Taxes	50	0	0	0	0	0
External Charges for Services	100,542	98,519	0	98,519	0	(98,519)
Interest Earnings	2,047	21,092	0	21,092	19,387	(1,705)
Miscellaneous Revenues	400	0	0	0	0	0
Other Revenues	0	10,663	0	10,663	0	(10,663)
Assessments	210,341	42,243	0	42,243	43,615	1,372
Transfers from County Funds	14,321	15,000	0	15,000	0	(15,000)
Total Revenue	327,700	187,517	0	187,517	63,002	(124,515)
Operating Costs	854,930	35,416	0	35,416	19,044	(16,372)
Debt Service	161,882	0	127,360	127,360	0	(127,360)
Other Financing Uses	14,321	107,790	0	107,790	85,580	(22,210)
Other Expenses	0	31,580	0	31,580	0	(31,580)
Total Expenses	1,031,134	174,786	127,360	302,146	104,624	(197,522)
Capital Outlay & Projects	133,806	341,076	0	341,076	63,136	(277,940)
Future Projects & Services	0	0	(321,898)	-321,898	-85,580	236,318
Ending Fund Balance	133,806	341,076	(321,898)	19,178	-22,444	(41,622)

DESCRIPTION	FY2018 ACTUALS	FY2019 ADOPTED	FY2019 CHANGES	FY2019 REVISED	FY2020 ADOPTED	\$ Change From REVI
Beginning Fund Balance	37,204,691	38,395,974	4,584,800	42,980,774	41,435,896	(1,544,878)
Licenses & Permits	4,225	2,400	3,000	5,400	5,500	100
External Charges for Services	10,646,711	8,075,530	2,214,650	10,290,180	9,101,660	(1,188,520)
Interest Earnings	668,875	525,000	75,000	600,000	500,000	(100,000)
Miscellaneous Revenues	24,104	12,530	1,290	13,820	12,320	(1,500)
Sale of Capital Assets	1,632	0	0	0	0	0
Internal Charges for Services	17,663	12,000	8,000	20,000	18,000	(2,000)
Total Revenue	11,363,210	8,627,460	2,301,940	10,929,400	9,637,480	(1,291,920)
Personnel	2,382,285	2,664,917	112,957	2,777,874	2,756,492	(21,382)
Operating Costs	3,185,987	7,537,129	1,486,665	9,023,794	14,540,728	5,516,934
Capital Outlay	18,855	920,500	(821,750)	98,750	9,262	(89,488)
Other Financing Uses	0	0	573,860	573,860	0	(573,860)
Total Expenses	5,587,127	11,122,546	1,351,732	12,474,278	17,306,482	4,832,204
Reserved for Emergencies	0	1,632,100	0	1,632,100	0	(1,632,100)
Working Capital	3,516,729	11,579,797	2,301,940	13,881,737	700,000	(13,181,737)
Capital Outlay & Projects	11,404,030	0	0	0	0	0
Future Projects & Services	28,060,015	22,688,991	3,233,068	25,922,059	33,066,894	7,144,835
Ending Fund Balance	42,980,774	35,900,888	5,535,008	41,435,896	33,766,894	(7,669,002)

DESCRIPTION	FY2018 ACTUALS	FY2019 ADOPTED	FY2019 CHANGES	FY2019 REVISED	FY2020 ADOPTED	\$ Change From REVI
Beginning Fund Balance	15,014,061	11,793,321	414,990	12,208,311	8,620,221	(3,588,090)
External Charges for Services	171,870	142,000	0	142,000	158,500	16,500
Miscellaneous Revenues	15,736	0	0	0	0	0
Transfers from County Funds	9,840,432	10,367,904	0	10,367,904	0	(10,367,904)
Internal Charges for Services	6,580,151	6,571,466	0	6,571,466	6,902,280	330,814
Total Revenue	16,608,189	17,081,370	0	17,081,370	7,060,780	(10,020,590)
Personnel	8,820,414	9,701,866	0	9,701,866	2,055,430	(7,646,436)
Operating Costs	6,262,801	9,902,406	(1,204,678)	8,697,728	6,548,679	(2,149,049)
Capital Outlay	3,104,347	1,753,627	0	1,753,627	1,022,000	(731,627)
Other Financing Uses	1,226,376	0	516,239	516,239	4,474,208	3,957,969
Total Expenses	19,413,939	21,357,899	(688,439)	20,669,460	14,100,317	(6,569,143)
Working Capital	213,460	213,460	(129,668)	83,792	298,570	214,778
Capital Outlay & Projects	2,089,966	2,089,966	(1,046,631)	1,043,335	1,727,431	684,096
Future Projects & Services	9,904,885	5,213,366	2,279,728	7,493,094	-445,317	(7,938,411)
Ending Fund Balance	12,208,311	7,516,792	1,103,429	8,620,221	1,580,684	(7,039,537)

DESCRIPTION	FY2018 ACTUALS	FY2019 ADOPTED	FY2019 CHANGES	FY2019 REVISED	FY2020 ADOPTED	\$ Change From REVI
Beginning Fund Balance	16,653,394	4,898,569	802,273	5,700,842	6,440,862	740,020
External Charges for Services	97,922	95,948	0	95,948	38,495	(57,453)
Miscellaneous Revenues	6,607	0	0	0	0	0
Transfers from County Funds	7,311,883	7,638,377	0	7,638,377	8,942,463	1,304,086
Internal Charges for Services	1,836,895	2,273,074	(140,000)	2,133,074	2,702,570	569,496
Total Revenue	9,253,306	10,007,399	(140,000)	9,867,399	11,683,528	1,816,129
Personnel	2,293,897	2,717,211	0	2,717,211	2,998,275	281,064
Operating Costs	5,318,063	5,527,668	(46,540)	5,481,128	8,288,147	2,807,019
Capital Outlay	223,899	100,000	0	100,000	0	(100,000)
Other Financing Uses	12,370,000	750,000	79,040	829,040	0	(829,040)
Total Expenses	20,205,858	9,094,879	32,500	9,127,379	11,286,422	2,159,043
Working Capital	466,589	466,589	0	466,589	866,513	399,924
Capital Outlay & Projects	666,000	666,000	750,000	1,416,000	5,790,000	4,374,000
Future Projects & Services	4,568,253	4,678,500	(120,227)	4,558,273	181,455	(4,376,818)
Ending Fund Balance	5,700,842	5,811,089	629,773	6,440,862	6,837,968	397,106

DESCRIPTION	FY2018 ACTUALS	FY2019 ADOPTED	FY2019 CHANGES	FY2019 REVISED	FY2020 ADOPTED	\$ Change From REVI
Beginning Fund Balance	13,331,976	11,924,216	2,441,741	14,365,957	8,164,684	(6,201,273)
Intergovernmental Revenue	498,522	0	0	0	0	0
External Charges for Services	292,466	225,520	0	225,520	280,530	55,010
Miscellaneous Revenues	45,456	0	0	0	0	0
Sale of Capital Assets	803,607	600,000	0	600,000	400,000	(200,000)
Transfers from County Funds	777,597	99,513	113,347	212,860	381,000	168,140
Internal Charges for Services	9,277,976	9,208,370	0	9,208,370	9,853,855	645,485
Total Revenue	11,695,625	10,133,403	113,347	10,246,750	10,915,385	668,635
Personnel	1,570,569	1,656,634	0	1,656,634	1,655,275	(1,359)
Operating Costs	3,859,321	3,613,258	300,000	3,913,258	3,850,305	(62,953)
Capital Outlay	5,231,754	3,314,784	1,563,347	4,878,131	3,406,942	(1,471,189)
Other Financing Uses	0	6,000,000	0	6,000,000	0	(6,000,000)
Total Expenses	10,661,644	14,584,676	1,863,347	16,448,023	8,912,522	(7,535,501)
Working Capital	442,980	700,000	(150,000)	550,000	850,000	300,000
Capital Outlay & Projects	10,222,291	6,626,261	691,741	7,318,002	1,521,231	(5,796,771)
Future Projects & Services	3,700,686	146,682	150,000	296,682	7,796,316	7,499,634
Ending Fund Balance	14,365,957	7,472,943	691,741	8,164,684	10,167,547	2,002,863

DESCRIPTION	FY2018 ACTUALS	FY2019 ADOPTED	FY2019 CHANGES	FY2019 REVISED	FY2020 ADOPTED	\$ Change From REVI
Beginning Fund Balance	6,77,665	7,282,446	3,935,868	11,218,314	10,066,114	(1,152,200)
Interest Earnings	201,360	154,000	0	154,000	300,000	146,000
Miscellaneous Revenues	872,077	300,000	0	300,000	300,000	0
Transfers from County Funds	0	400,000	230,000	630,000	728,640	98,640
Internal Charges for Services	27,687,106	29,977,904	(850,000)	29,127,904	28,810,000	(317,904)
Total Revenue	28,760,543	30,831,904	(620,000)	30,211,904	30,138,640	(73,264)
Personnel	151,325	588,286	232,000	820,286	795,396	(24,890)
Operating Costs	24,188,569	31,395,818	(861,000)	30,534,818	29,830,455	(704,363)
Capital Outlay	0	0	9,000	9,000	0	(9,000)
Total Expenses	24,339,894	31,984,104	(620,000)	31,364,104	30,625,851	(738,253)
Future Projects & Services	11,218,314	6,130,246	3,935,868	10,066,114	9,578,903	(487,211)
Ending Fund Balance	11,218,314	6,130,246	3,935,868	10,066,114	9,578,903	(487,211)

DESCRIPTION	FY2018 ACTUALS	FY2019 ADOPTED	FY2019 CHANGES	FY2019 REVISED	FY2020 ADOPTED	\$ Change From REVI
Beginning Fund Balance	1,633,793	1,458,793	176,117	1,634,910	1,430,910	(204,000)
Interest Earnings	30,966	26,000	0	26,000	26,000	0
Internal Charges for Services	116,158	116,000	(71,000)	45,000	116,000	71,000
Total Revenue	147,124	142,000	(71,000)	71,000	142,000	71,000
Operating Costs	146,007	275,000	0	275,000	255,000	(20,000)
Total Expenses	146,007	275,000	0	275,000	255,000	(20,000)
Future Projects & Services	1,634,910	1,325,793	105,117	1,430,910	1,317,910	(113,000)
Ending Fund Balance	1,634,910	1,325,793	105,117	1,430,910	1,317,910	(113,000)

DESCRIPTION	FY2018 ACTUALS	FY2019 ADOPTED	FY2019 CHANGES	FY2019 REVISED	FY2020 ADOPTED	\$ Change From REVI
Beginning Fund Balance	10,924,740	10,265,252	712,973	10,978,225	10,778,226	(199,999)
Interest Earnings	227,852	50,000	200,000	250,000	150,000	(100,000)
Miscellaneous Revenues	90,748	50,000	0	50,000	50,000	0
Internal Charges for Services	2,566,750	2,651,067	0	2,651,067	2,642,398	(8,669)
Total Revenue	2,885,350	2,751,067	200,000	2,951,067	2,842,398	(108,669)
Personnel	294,391	293,615	0	293,615	315,879	22,264
Operating Costs	2,537,474	2,457,451	400,000	2,857,451	2,526,340	(331,111)
Total Expenses	2,831,865	2,751,066	400,000	3,151,066	2,842,219	(308,847)
Working Capital	518,324	518,324	0	518,324	518,324	0
Future Projects & Services	10,459,901	9,746,929	512,973	10,259,902	10,260,081	179
Ending Fund Balance	10,978,225	10,265,253	512,973	10,778,226	10,778,405	179

DESCRIPTION	FY2018 ACTUALS	FY2019 ADOPTED	FY2019 CHANGES	FY2019 REVISED	FY2020 ADOPTED	\$ Change From REVI
Beginning Fund Balance	562,985	398,072	174,521	572,593	564,426	(8,167)
External Charges for Services	23,170	13,200	0	13,200	18,400	5,200
Interest Earnings	8,496	4,633	0	4,633	6,430	1,797
Transfers from County Funds	21,000	31,000	0	31,000	31,000	0
Total Revenue	52,667	48,833	0	48,833	55,830	6,997
Operating Costs	43,059	43,502	(1,502)	42,000	43,502	1,502
Other Financing Uses	0	15,000	0	15,000	15,000	0
Total Expenses	43,059	58,502	(1,502)	57,000	58,502	1,502
Future Projects & Services	572,593	388,403	176,023	564,426	561,754	(2,672)
Ending Fund Balance	572,593	388,403	176,023	564,426	561,754	(2,672)

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**Section E - Budget Adoption
Resolutions & 2020 Mill Levy
Certification**

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NOTICE AND RESOLUTION TO TRANSFER FUNDS AND AMEND BUDGET

A Resolution to Amend the 2019 Budget and Transfer and Appropriate Monies of the County of Larimer, State of Colorado

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

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

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

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

Section 1. The following budgetary transfers, amendments and supplementary budgets and appropriations shall be considered for adoption at a public meeting to be held in the Commissioners Hearing Room, 200 West Oak Street, Fort Collins, Colorado on December 20, 2019, 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>2019 Adopted</u>	<u>2019 Revised</u>	<u>2019 Change</u>
Assessor	\$4,508,751	\$4,550,136	\$41,385
Clerk & Recorder	\$8,628,535	\$8,964,363	\$335,828
County Manager	\$62,761,905	\$56,072,737	(\$6,689,168)
Coroner	\$1,576,139	\$1,612,139	\$36,000
CPIRS	\$8,937,543	\$11,421,529	\$2,483,986
Criminal Justice	\$10,119,455	\$9,932,665	(\$186,790)
District Attorney	\$9,312,211	\$9,613,581	\$301,370
Financial Services	\$2,481,177	\$2,481,177	\$0
Human & Economic Health	\$1,952,193	\$1,992,523	\$40,330
Sheriff	\$55,337,162	\$58,692,134	\$3,354,972
Surveyor	\$7,183	\$9,683	\$2,500
Treasurer	\$1,636,702	\$1,636,702	\$0
Grand Total – General Fund	\$167,258,956	\$166,979,369	(\$279,587)

Spending Agency

<u>Fund 101: General, & Natural Disaster Fund</u>	2019	2019 Rev.	FY2019
	Appropriation	Appropriation	CHANGE
39999 Budgeted Beginning Fund Balance	57,680,411	71,485,700	13,805,289
Total Revenue	143,801,374	145,106,679	1,305,305
Total Expense	167,258,956	166,979,369	(279,587)
31600 Reserved for Emergencies	7,300,000	7,300,000	0
31840 Working Capital	14,000,000	14,000,000	0
31850 Future Programs/Services	9,731,052	21,868,956	12,137,904
31900 Undesignated/Unrestricted	3,191,777	6,444,053	3,252,276

<u>Fund 112: Criminal Justice Services Fund</u>	2019	2019 Rev.	FY2019
	Appropriation	Appropriation	CHANGE
39999 Budgeted Beginning Fund Balance	2,767,992	3,624,401	856,409
Total Revenue	10,235,728	11,015,321	779,593
Total Expense	11,283,110	11,253,874	(29,236)
31840 Working Capital	666,125	666,125	0
31845 Capital Outlay and Projects	50,000	50,000	0
31850 Future Programs/Services	1,004,485	2,669,723	1,665,238

<u>Fund 118: Building Inspection</u>	2019	2019 Rev.	FY2019
<u>Fund</u>	Appropriation	Appropriation	CHANGE
39999 Budgeted Beginning Fund Balance	3,430,744	3,797,186	366,442
Total Revenue	2,033,500	2,411,500	378,000
Total Expense	2,175,581	2,410,688	235,107
31840 Working Capital	2,175,581	2,175,581	0
31845 Capital Outlay and Projects	135,000	135,000	0
31850 Future Programs/Services	978,082	1,487,417	509,335

<u>Fund 122 – Conservation Trust</u>	2019	2019 Rev.	FY2019
<u>Fund</u>	Appropriation	Appropriation	CHANGE
39999 Budgeted Beginning Fund Balance	1,864,812	2,742,614	877,802
Total Revenue	646,800	646,800	0
Total Expense	1,079,367	524,609	(554,758)
31850 Future Programs/Services	1,432,245	2,864,805	1,432,560

<u>Fund 142 – Workforce Center</u>	2019	2019 Rev.	FY2019
<u>Fund</u>	Appropriation	Appropriation	CHANGE
39999 Budgeted Beginning Fund Balance	464,798	592,467	127,669
Total Revenue	7,606,726	7,981,820	375,094
Total Expense	7,816,602	8,316,015	499,413
31850 Future Programs/Services	254,922	258,272	3,350

<u>Fund 162 – Ranch Fund</u>	2019	2019 Rev.	FY2019
<u>Fund</u>	Appropriation	Appropriation	CHANGE
39999 Budgeted Beginning Fund Balance	10,548,839	12,443,547	1,894,708
Total Revenue	14,610,367	15,780,222	1,169,855
Total Expense	10,829,442	10,953,466	124,024
31840 Working Capital	2,100,000	2,100,000	0
31850 Future Programs/Services	12,229,764	15,170,303	2,940,539

<u>Fund 168 – Developmental Disabilities</u>	2019	2019 Rev.	FY2019
<u>Fund</u>	Appropriation	Appropriation	CHANGE
Total Revenue	4,116,974	4,116,974	0
Total Expense	4,116,974	4,116,974	0

<u>Fund 182 – Health & Environment</u>	2019	2019 Rev.	FY2019
<u>Fund</u>	<u>Appropriation</u>	<u>Appropriation</u>	<u>CHANGE</u>
39999 Budgeted Beginning Fund Balance	1,928,726	1,990,612	61,886
Total Revenue	10,535,767	11,112,124	576,357
Total Expense	11,176,951	11,321,942	144,991
31600 Reserved for Emergencies	163,605	163,605	0
31840 Working Capital	662,964	662,964	0
31850 Future Programs/Services	460,973	954,225	493,252

<u>Fund 211 – Open Lands Fund</u>	2019	2019 Rev.	FY2019
<u>Fund</u>	<u>Appropriation</u>	<u>Appropriation</u>	<u>CHANGE</u>
39999 Budgeted Beginning Fund Balance	(129,429)	3,931,847	4,061,276
Total Revenue	11,192,648	14,034,112	2,841,464
Total Expense	10,300,833	11,851,827	1,550,994
31840 Working Capital	0	1,300	1,300
31850 Future Programs/Services	762,386	6,096,302	5,333,916

<u>Fund 220 – Sales Tax Fund</u>	2019	2019 Rev.	FY2019
<u>Fund</u>	<u>Appropriation</u>	<u>Appropriation</u>	<u>CHANGE</u>
39999 Budgeted Beginning Fund Balance	3,857,704	3,982,920	125,216
Total Revenue	8,421,012	10,039,473	1,618,461
Total Expense	10,753,934	11,431,272	677,338
31850 Future Programs/Services	1,524,782	2,591,121	1,066,339

<u>Fund 225 – Parks Funds</u>	2019	2019 Rev.	FY2019
<u>Fund</u>	<u>Appropriation</u>	<u>Appropriation</u>	<u>CHANGE</u>
39999 Budgeted Beginning Fund Balance	1,517,220	2,003,382	486,162
Total Revenue	7,219,765	7,028,906	(190,859)
Total Expense	7,383,571	5,985,657	(1,397,914)
31840 Working Capital	0	5,100	5,100
31850 Future Programs/Services	1,353,414	3,058,062	1,704,648

<u>Fund 242 – Pest Control District Fund</u>	2019	2019 Rev.	FY2019
	Appropriation	Appropriation	CHANGE
39999 Budgeted Beginning Fund Balance	908,891	963,995	57,104
Total Revenue	1,094,082	1,066,338	(27,744)
Total Expense	1,123,485	1,021,075	(102,410)
31600 Reserved for Emergencies	32,823	30,478	(2,345)
31840 Working Capital	112,349	126,125	13,776
31850 Future Programs/Services	732,316	852,655	120,339

<u>Fund 246 – Public Trustee Fund</u>	2019	2019 Rev.	FY2019
	Appropriation	Appropriation	CHANGE
39999 Budgeted Beginning Fund Balance	0	302,903	302,903
Total Revenue	381,000	381,000	0
Total Expense	381,000	381,000	0
31840 Working Capital	0	302,903	302,903

<u>Fund 251 – Road & Bridge Fund</u>	2019	2019 Rev.	FY2019
	Appropriation	Appropriation	CHANGE
39999 Budgeted Beginning Fund Balance	24,392,665	22,741,364	(1,651,301)
Total Revenue	53,178,431	47,912,244	(5,266,187)
Total Expense	54,861,693	41,677,216	(13,184,477)
31840 Working Capital	5,907,928	6,088,688	180,760
31845 Capital Outlay and Projects	18,946,280	21,150,910	2,204,630
31850 Future Programs/Services	(2,144,805)	1,736,794	3,881,599

<u>Fund 262 – Human Services Fund</u>	2019	2019 Rev.	FY2019
	Appropriation	Appropriation	CHANGE
39999 Budgeted Beginning Fund Balance	10,476,812	12,836,522	2,359,710
Total Revenue	48,910,042	48,910,042	0
Total Expense	49,277,809	49,277,809	0
31600 Reserved for Emergencies	700,000	700,000	0
31700 Reserved for Loan Advances	295,254	295,254	0
31840 Working Capital	7,222,196	9,581,906	2,359,710
31850 Future Programs	1,891,595	1,891,595	0

<u>Fund 265 – Behavioral Health</u>	2019	2019 Rev.	FY2019
<u>Fund</u>	Appropriation	Appropriation	CHANGE
39999 Budgeted Beginning Fund Balance	0	0	0
Total Revenue	15,680,045	16,634,000	953,955
Total Expense	4,366,503	4,366,503	0
31600 Reserved for Emergencies	25,000	25,000	0
31840 Working Capital	100,000	100,000	0
31850 Future Programs/Services	11,188,542	12,142,497	953,955

<u>Fund 301 – West Vine Stormwater</u>	2019	2019 Rev.	FY2019
<u>Basin Fund</u>	Appropriation	Appropriation	CHANGE
39999 Budgeted Beginning Fund Balance	432,197	429,512	(2,685)
Total Revenue	95,500	95,500	0
Total Expense	8,000	8,000	0
31850 Future Programs/Services	519,697	517,012	(2,685)

<u>Fund 350 - General & Improvement</u>	2019	2019 Rev.	FY2019
<u>District Funds</u>	Appropriation	Appropriation	CHANGE
39999 Budgeted Beginning Fund Balance	7,021,458	7,596,615	575,157
Total Revenue	2,570,353	2,570,353	0
Total Expense	1,681,435	2,898,545	1,217,110
31850 Future Programs/Services	7,910,376	7,268,423	(641,953)

<u>Fund 383 – Centro Business Park</u>	2019	2019 Rev.	FY2019
<u>PID #38 Roll-up Fund</u>	Appropriation	Appropriation	CHANGE
39999 Budgeted Beginning Fund Balance	237,504	247,649	10,145
Total Revenue	47,520	47,520	0
Total Expense	14,814	79,928	65,114
31850 Future Programs/Services	270,210	215,241	(54,969)

Fund 401 - Assessment Debt Service

<u>Funds</u>	2019 Appropriation	2019 Rev. Appropriation	FY2019 CHANGE
39999 Budgeted Beginning Fund Balance	1,189,577	1,278,496	88,919
Total Revenue	385,285	385,285	0
Total Expense	375,022	447,618	72,596
31850 Future Programs/Services	1,199,840	1,216,163	16,323

Fund 482 – The Ranch Debt

<u>Fund</u>	2019 Appropriation	2019 Rev. Appropriation	FY2019 CHANGE
39999 Budgeted Beginning Fund Balance	1,317,646	1,304,906	(12,740)
Total Revenue	2,584,382	2,597,122	12,740
Total Expense	3,902,028	3,902,028	0
31500 Reserved for Debt	0	0	0

Fund 485 – Jail C.O.P. Debt

<u>Fund</u>	2019 Appropriation	2019 Rev. Appropriation	FY2019 CHANGE
39999 Budgeted Beginning Fund Balance	0	0	0
Total Revenue	4,891,803	0	(4,891,803)
Total Expense	4,891,803	0	(4,891,803)
31500 Reserved for Debt	0	0	0

Fund 512 – Capital Expenditures

	2019 Appropriation	2019 Rev. Appropriation	FY2019 CHANGE
39999 Budgeted Beginning Fund Balance	19,236,727	23,196,305	3,959,578
Total Revenue	111,005,591	111,084,631	79,040
Total Expense	32,014,318	37,193,164	5,178,846
31840 Working Capital	1,000,000	0	(1,000,000)
31845 Capital Outlay and Projects	97,228,000	97,087,772	(140,228)

Fund 522 – Replacement Fund

	2019 Appropriation	2019 Rev. Appropriation	FY2019 CHANGE
39999 Budgeted Beginning Fund Balance	8,842,218	9,473,949	631,731
Total Revenue	1,072,167	1,183,015	110,848
Total Expense	7,047,726	7,743,003	695,277
31845 Capital Outlay & Projects	2,866,659	2,451,332	(415,327)
31850 Future Programs/Services	0	399,885	399,885
31900 Undesignated/Unrestricted	0	62,744	62,744

<u>531 - Improvement District</u>	2019	2019 Rev.	FY2019
<u>Construction Funds</u>	Appropriation	Appropriation	CHANGE
39999 Budgeted Beginning Fund Balance	328,345	133,807	(194,538)
Total Revenue	187,517	187,517	0
Total Expense	174,786	302,146	127,360
31845 Capital Outlay and Projects	341,076	341,076	0
31850 Future Programs/Services	0	(321,898)	(321,898)

<u>Fund 552 – Solid Waste Fund</u>	2019	2019 Rev.	FY2019
	Appropriation	Appropriation	CHANGE
39999 Budgeted Beginning Fund Balance	38,395,974	42,980,774	4,584,800
Total Revenue	8,627,460	10,929,400	2,301,940
Total Expense	11,122,546	12,474,278	1,351,732
31600 Reserved for Emergencies	1,632,100	1,632,100	0
31840 Working Capital	11,579,797	13,881,737	2,301,940
31850 Future Programs/Services	22,688,991	25,922,059	3,233,068

<u>Fund 608 – Information</u>	2019	2019 Rev.	FY2019
<u>Technology Fund</u>	Appropriation	Appropriation	CHANGE
39999 Budgeted Beginning Fund Balance	11,793,321	12,208,311	414,990
Total Revenue	17,081,370	17,081,370	0
Total Expense	21,357,899	20,669,460	(688,439)
31840 Working Capital	213,460	83,792	(129,668)
31845 Capital Outlay and Projects	2,089,966	1,043,335	(1,046,631)
31850 Future Programs/Services	5,213,366	7,493,094	2,279,728

<u>Fund 610 – Facilities Mgmt Fund</u>	2019	2019 Rev.	FY2019
	Appropriation	Appropriation	CHANGE
39999 Budgeted Beginning Fund Balance	4,898,569	5,700,842	802,273
Total Revenue	10,007,399	9,867,399	(140,000)
Total Expense	9,094,879	9,127,379	32,500
31840 Working Capital	466,589	466,589	0
31845 Capital Outlay and Projects	666,000	1,416,000	750,000
31850 Future Programs/Services	4,678,500	4,558,273	(120,227)

<u>Fund 612 – Fleet Services Fund</u>	2019	2019 Rev.	FY2019
	Appropriation	Appropriation	CHANGE
39999 Budgeted Beginning Fund Balance	11,924,216	14,365,957	2,441,741
Total Revenue	10,133,403	10,246,750	113,347
Total Expense	14,584,676	16,448,023	1,863,347
31840 Working Capital	700,000	550,000	(150,000)
31845 Capital Outlay and Projects	6,626,261	7,318,002	691,741
31850 Future Programs/Services	146,682	296,682	150,000

<u>Fund 645 – Self Insured Employee Benefits Fund</u>	2019	2019 Rev.	FY2019
	Appropriation	Appropriation	CHANGE
39999 Budgeted Beginning Fund Balance	7,282,446	11,218,314	3,935,868
Total Revenue	30,831,904	30,211,904	(620,000)
Total Expense	31,984,104	31,364,104	(620,000)
31850 Future Programs/Services	6,130,246	10,066,114	3,935,868

<u>Fund 672 – Self-Insured Unemployment Fund</u>	2019	2019 Rev.	FY2019 -
	Appropriation	Appropriation	CHANGE
39999 Budgeted Beginning Fund Balance	1,458,793	1,634,910	176,117
Total Revenue	142,000	71,000	(71,000)
Total Expense	275,000	275,000	0
31850 Future Programs/Services	1,325,793	1,430,910	105,117

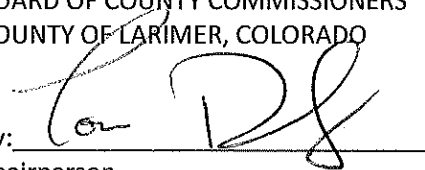
<u>Fund 682 – Self-Insured Risk Management Fund</u>	2019	2019 Rev.	FY2019
	Appropriation	Appropriation	CHANGE
39999 Budgeted Beginning Fund Balance	10,265,252	10,978,225	712,973
Total Revenue	2,751,067	2,951,067	200,000
Total Expense	2,751,066	3,151,066	400,000
31840 Working Capital	518,324	518,324	0
31850 Future Projects	9,746,929	10,259,902	512,973

<u>Fund 859 - Drainage & Street</u>	2019	2019 Rev.	FY2019
<u>Improvement Fees Funds</u>	<u>Appropriation</u>	<u>Appropriation</u>	<u>CHANGE</u>
39999 Budgeted Beginning Fund			
Balance	398,072	572,593	174,521
Total Revenue	48,833	48,833	0
Total Expense	58,502	57,000	(1,502)
31850 Future Programs/Services	388,403	564,426	176,023

<u>Spending Agency</u>	2019	2019 Rev.	FY2019
	<u>Appropriation</u>	<u>Appropriation</u>	<u>CHANGE</u>
Grand Total Appropriations (Memo Only)	\$495,524,415	\$488,010,038	(\$7,514,377)

PASSED AND ADOPTED
by the Board of County Commissioners of the County of Larimer on the 20th Day of December, 2019

BOARD OF COUNTY COMMISSIONERS
COUNTY OF LARIMER, COLORADO

By: 
Chairperson

**COUNTY OF LARIMER
RESOLUTION TO ADOPT THE 2020 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, 2020, AND ENDING ON THE LAST DAY OF DECEMBER, 2020.

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 4 and 6, 2019, and interested taxpayers were given the opportunity to file or register any objections to the proposed budget; and

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$6,479,671,056 for the taxable year 2019;

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 2020 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 2020 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 2020 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 2019:

<u>Fund</u>	<u>Mill Levy</u>
General Fund (excludes credits/refunds/abatements)	18.669
Road & Bridge Fund	0.813
Capital Expenditures Fund	0.000
Health & Environment Fund	0.618
Welfare (Human Services) Fund	<u>1.471</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 2020 budget year, there is 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 2019.

Section 6. That for the purpose of recovering all **refunds/abatements** applicable to the County of Larimer during the 2020 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 2019.

Section 7. That for the purpose of purchasing services and support for persons with **developmental disabilities** during the 2020 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 2019.

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 **(0.540) mills** upon each dollar of the total valuation for assessment of all taxable property within the County of Larimer for the taxable year 2019.

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

a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except:

i. The transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per C.R.S. 29-1-102(8)(b), and;

ii. In the Ranch and Parks Funds, any amounts for "Advance from County Fund" is excluded from beginning owners' equity.

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

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

a. Total amount to be expended during 2020 for principal and interest:

Involving Real Property

Jail Improvement Project Certificates of Participation	<u>\$5,929,121</u>
TOTAL	<u>\$5,929,121</u>

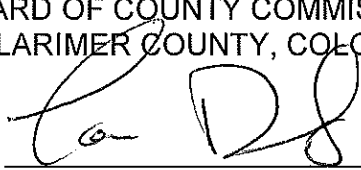
b. Total maximum payment liability over the entire terms of all agreements:

Involving Real Property

Jail Expansion Certificates of Participation	<u>\$88,933,821</u>
TOTAL	<u>\$88,933,821</u>

ADOPTED THIS 20th day of December, 2019.

BOARD OF COUNTY COMMISSIONERS
OF LARIMER COUNTY, COLORADO

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



ATTEST:


Deputy Clerk to the Board

ADOPTED 2020 BUDGET - All Funds by Parent Fund Type

Fund Type/Fund Name	Beginning Balance	Revenues	Expenses	Reserved	Designated	Undesignated
CAPITAL PROJECTS						
508 Information Technology Capital Projects	\$0	\$6,760,208	\$5,129,508	\$0	\$1,630,700	\$0
512 Capital Expenditures	\$97,087,772	\$5,375,000	\$84,875,000	\$0	\$17,587,772	\$0
522 Replacement	\$2,913,961	\$1,087,297	\$3,213,323	\$0	\$787,935	\$0
531 Impr. Distr. Roll-Up Fund	\$19,178	\$63,002	\$104,624	\$0	(\$22,444)	\$0
Subtotal - Capital Projects	\$100,020,911	\$13,285,507	\$93,322,455	\$0	\$19,983,963	\$0
DEBT SERVICE						
401 Assessment Debt Roll-Up Fund	\$1,216,163	\$380,589	\$351,730	\$0	\$1,245,022	\$0
482 The Ranch Debt Service	\$0	\$0	\$0	\$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	\$6,003,500	\$6,003,500	\$0	\$0	\$0
Subtotal - Debt Service	\$1,216,163	\$6,384,089	\$6,355,230	\$0	\$1,245,022	\$0
ENTERPRISE						
552 Solid Waste	\$41,435,896	\$9,637,480	\$17,306,482	\$0	\$33,766,894	\$0
Subtotal - Enterprise	\$41,435,896	\$9,637,480	\$17,306,482	\$0	\$33,766,894	\$0
GENERAL FUND						
101 General	\$42,864,029	\$159,423,060	\$159,179,267	\$7,500,000	\$35,607,822	\$0
105 Natural Disaster	\$6,748,980	\$2,463,362	\$3,718,258	\$0	\$254,996	\$5,239,088
Subtotal - General Fund	\$49,613,009	\$161,886,422	\$162,897,525	\$7,500,000	\$35,862,818	\$5,239,088
INTERNAL SERVICE						
608 Facilities and Information Technology Division	\$8,620,221	\$7,060,780	\$14,100,317	\$0	\$1,580,684	\$0
610 Facilities Management	\$6,440,862	\$11,683,528	\$11,286,422	\$0	\$6,837,968	\$0
612 Fleet Services	\$8,164,684	\$10,915,385	\$8,912,522	\$0	\$10,167,547	\$0
645 Employee Benefits	\$10,066,114	\$30,138,640	\$30,625,851	\$0	\$9,578,903	\$0
672 Unemployment	\$1,430,910	\$142,000	\$255,000	\$0	\$1,317,910	\$0
682 Risk Management	\$10,778,226	\$2,842,398	\$2,842,219	\$0	\$10,778,405	\$0
Subtotal - Internal Service	\$45,501,017	\$62,782,731	\$68,022,331	\$0	\$40,261,417	\$0
SPECIAL REVENUE						
112 Criminal Justice Services	\$3,385,848	\$11,271,956	\$11,324,032	\$0	\$3,333,772	\$0
118 Building Inspection	\$3,797,998	\$2,641,352	\$2,564,274	\$0	\$3,875,076	\$0
122 Conservation Trust	\$2,864,805	\$711,800	\$934,981	\$0	\$2,641,624	\$0
142 Workforce Center	\$258,272	\$7,134,885	\$6,895,607	\$0	\$497,550	\$0
162 The Ranch	\$17,270,303	\$17,190,494	\$24,504,075	\$0	\$9,956,722	\$0
168 Developmental Disabilities	\$0	\$4,859,753	\$4,859,753	\$0	\$0	\$0
182 Health and Environment	\$1,780,794	\$11,009,456	\$11,139,990	\$163,605	\$1,486,655	\$0
211 Open Lands Roll-Up Fund	\$6,097,602	\$11,937,184	\$15,853,174	\$0	\$2,181,612	\$0
218 Sales Tax Roll-Up Fund	\$2,591,121	\$8,867,873	\$8,547,364	\$0	\$2,911,630	\$0
225 Parks Roll-Up Fund	\$3,063,162	\$8,702,781	\$9,522,109	\$0	\$2,243,834	\$0
242 Pest Control	\$1,009,258	\$1,231,597	\$1,074,253	\$36,948	\$1,129,654	\$0
246 Public Trustee	\$302,903	\$327,000	\$324,903	\$0	\$305,000	\$0
252 Road and Bridge	\$21,107,934	\$54,391,575	\$52,320,249	\$0	\$23,179,260	\$0
255 Transportation Expansion	\$7,868,458	\$599,700	\$2,837,784	\$0	\$5,630,374	\$0
262 Human Services	\$12,468,755	\$50,479,529	\$50,459,470	\$995,254	\$11,493,560	\$0
265 Behavioral Health	\$12,267,497	\$16,395,233	\$22,484,460	\$0	\$6,178,270	\$0
301 West Vine Stormwater Basin	\$517,012	\$100,500	\$8,000	\$0	\$609,512	\$0
350 Improvement District Roll-Up Fund	\$7,268,423	\$3,138,775	\$2,195,068	\$0	\$8,212,130	\$0
383 PID38 - Centro Bus Park Roll-Up Fund	\$215,241	\$55,240	\$3,614	\$0	\$266,867	\$0
859 Drainage District Fund	\$564,426	\$55,830	\$58,502	\$0	\$561,754	\$0
Subtotal - Special Revenue	\$104,699,812	\$211,102,513	\$227,911,662	\$1,195,807	\$86,694,856	\$0
TOTAL - ALL FUNDS	\$342,486,808	\$465,078,742	\$575,815,685	\$8,695,807	\$217,814,970	\$5,239,088

**Larimer County GID #1991-1 Arapahoe Pines
RESOLUTION TO ADOPT 2020 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, 2020, And Ending On The Last Day Of December, 2020.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 4th and 6th, 2019, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$610,934 for the district for the taxable year 2019;

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

Section 1. That the Beginning balances, Revenues, Expenditures and Designated End balances for 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	112,103	20,633	2,311	130,425

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 2020 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 2019.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2020 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 2019.

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 2020 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 2019.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County GID #1991-1 Arapahoe Pines during the 2020 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2019.

Section 8. That for the purpose of meeting all **refunds/abateements** applicable to the Larimer County GID #1991-1 Arapahoe Pines District during the 2020 budget year, there is hereby levied a mill levy of **0.000** mills upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2019.

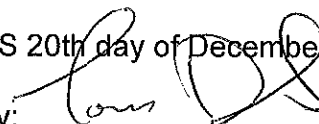
Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:

- a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.
- b. Proprietary funds shall be budgeted on a modified 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 2020 budget: | |
| 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, 2019.

By: 

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

ATTEST:



Deputy Clerk to the Board



**Larimer County GID #1 Imperial Estates
RESOLUTION TO ADOPT 2020 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, 2020, And Ending On The Last Day Of December, 2020.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 4th and 6th, 2019, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$7,550,448 for the district for the taxable year 2019;

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

Section 1. That the Beginning balances, Revenues, Expenditures and Designated End balances for 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 2020 budget year, there is hereby levied a mill levy of 0.000 mills upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2019.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2020 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 2019.

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 2020 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 2019.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County GID #1 Imperial Estates during the 2020 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2019.

Section 8. That for the purpose of meeting all **refunds/abatements** applicable to the Larimer County GID #1 Imperial Estates District during the 2020 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2019.

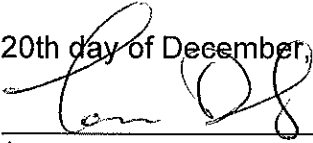
Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:

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


Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for the Larimer County GID #1 Imperial Estates totals as follows:

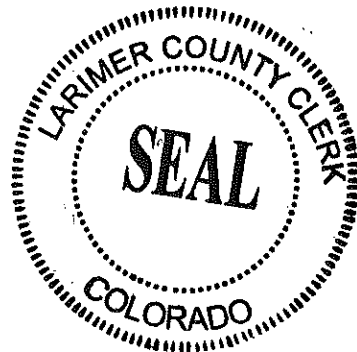
- Total amount to be expended during the 2020 budget:
 Involving Real Property 0
- Total maximum payment liability over the entire terms of all agreements:
 Involving Real Property 0

ADOPTED THIS 20th day of December, 2019.

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

ATTEST:


Deputy Clerk to the Board



**Larimer County GID #2 Pinewood Springs
RESOLUTION TO ADOPT 2020 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, 2020, And Ending On The Last Day Of December, 2020.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 4th and 6th, 2019, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$11,202,984 for the district for the taxable year 2019;

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

Section 1. That the Beginning balances, Revenues, Expenditures and Designated End balances for 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	40,300	121,073	93,043	68,330

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the Larimer County 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 2020 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 2019.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2020 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 2019.

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 2020 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 2019.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County GID #2 Pinewood Springs during the 2020 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2019.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to the Larimer County GID #2 Pinewood Springs District during the 2020 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2019.

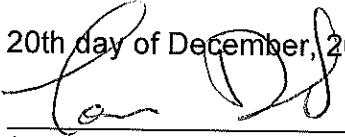
Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:

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

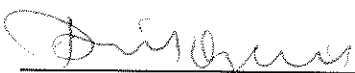
Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for the Larimer County GID #2 Pinewood Springs totals as follows:

- a. Total amount to be expended during the 2020 budget:
 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, 2019.

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

ATTEST:


Deputy Clerk to the Board



**Larimer County GID #4 Carriage Hills
RESOLUTION TO ADOPT 2020 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, 2020, And Ending On The Last Day Of December, 2020.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 4th and 6th, 2019, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$17,617,599 for the district for the taxable year 2019;

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

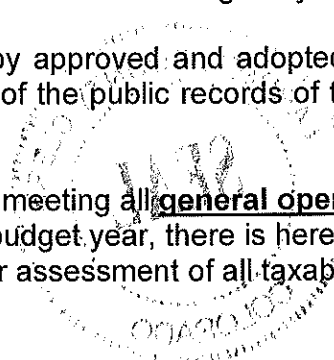
Section 1. That the Beginning balances, Revenues, Expenditures and Designated End balances for each fund are adopted as follows:

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Larimer County GID #4 Carriage Hills	196,864	192,228	152,479	236,613

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 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 2020 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 2019.



Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2020 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 2019.

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 2020 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 2019.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County GID #4 Carriage Hills during the 2020 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2019.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to the Larimer County GID #4 Carriage Hills District during the 2020 budget year, there is hereby levied a mill levy of **0.000** mills upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2019.

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

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

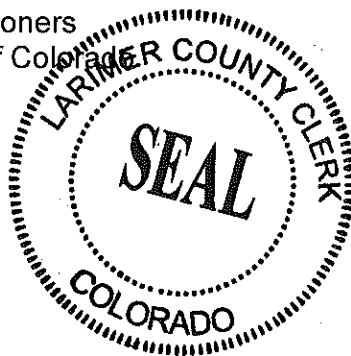
- a. Total amount to be expended during the 2020 budget:
 Involving Real Property 0
- b. Total maximum payment liability over the entire terms of all agreements:
 Involving Real Property 0

ADOPTED THIS 20th day of December 2019.

By: [Signature]
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

[Signature]
Deputy Clerk to the Board



**Larimer County GID #8 Namaqua Hills
RESOLUTION TO ADOPT 2020 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, 2020, And Ending On The Last Day Of December, 2020.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 4th and 6th, 2019, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$5,201,065 for the district for the taxable year 2019;

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

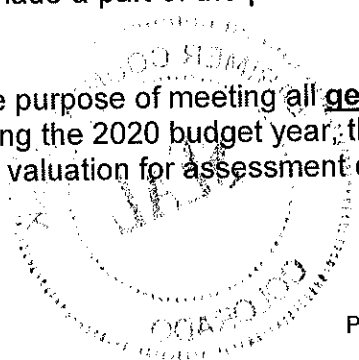
Section 1. That the Beginning balances, Revenues, Expenditures and Designated End balances for each fund are adopted as follows:

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Larimer County GID #8 Namaqua Hills	618,349	54,647	23,702	649,294

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the Larimer County GID #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 2020 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 2019.



Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2020 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 2019.

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 2020 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 2019.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County GID #8 Namaqua Hills during the 2020 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2019.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to the Larimer County GID #8 Namaqua Hills District during the 2020 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2019.

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

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

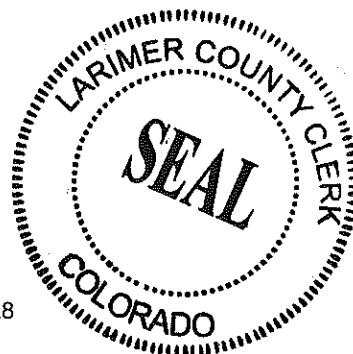
- a. Total amount to be expended during the 2020 budget:
 Involving Real Property 0
- b. Total maximum payment liability over the entire terms of all agreements:
 Involving Real Property 0

ADOPTED THIS 20th day of December 2019.

By: [Signature]
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

[Signature]
Deputy Clerk to the Board



**Larimer County Gid #10 Homestead Estates
RESOLUTION TO ADOPT 2020 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, 2020, And Ending On The Last Day Of December, 2020.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 4th and 6th, 2019, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$1,448,702 for the district for the taxable year 2019;

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

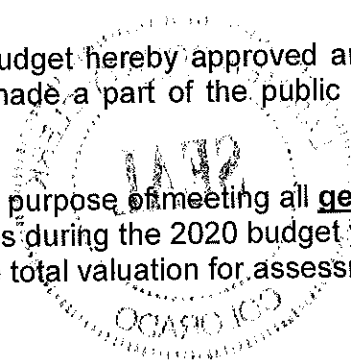
Section 1. That the Beginning balances, Revenues, Expenditures and Designated End balances for each fund are adopted as follows:

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Larimer County Gid #10 Homestead Estates	16,831	804	11	17,624

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 2020 budget year, there is hereby levied a mill levy of 0.375 mills upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2019.



Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2020 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 2019.

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 2020 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 2019.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County Gid #10 Homestead Estates during the 2020 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2019.

Section 8. That for the purpose of meeting all **refunds/abateements** applicable to the Larimer County Gid #10 Homestead Estates District during the 2020 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2019.

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

- a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.
- b. Proprietary funds shall be budgeted on a modified 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 2020 budget:
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 2019.

By: [Signature]
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

[Signature]
Deputy Clerk to the Board



**Larimer County GID #11 Meadowdale Hills
RESOLUTION TO ADOPT 2020 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, 2020, And Ending On The Last Day Of December, 2020.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 4th and 6th, 2019, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$4,735,115 for the district for the taxable year 2019;

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

Section 1. That the Beginning balances, Revenues, Expenditures and Designated End balances for 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	553	29,369	23,983	5,939

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 2020 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 2019.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2020 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 2019.

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 2020 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 2019.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County GID #11 Meadowdale Hills during the 2020 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2019.

Section 8. That for the purpose of meeting all **refunds/abateements** applicable to the Larimer County GID #11 Meadowdale Hills District during the 2020 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2019.

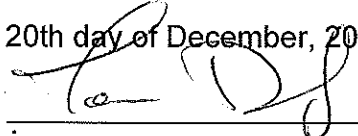
Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:

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

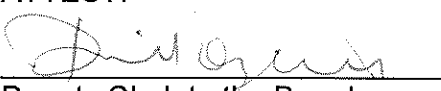
Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for the Larimer County GID #11 Meadowdale Hills totals as follows:

- a. Total amount to be expended during the 2020 budget:
 - 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, 2019.

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



ATTEST:

Deputy Clerk to the Board

**Larimer County GID #12 Club Estates
RESOLUTION TO ADOPT 2020 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, 2020, And Ending On The Last Day Of December, 2020.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 4th and 6th, 2019, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$1,616,214 for the district for the taxable year 2019;

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

Section 1. That the Beginning balances, Revenues, Expenditures and Designated End balances for 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	183,339	23,007	2,404	203,942

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 2020 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 2019.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2020 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 2019.

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 2020 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 2019.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County GID #12 Club Estates during the 2020 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2019.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to the Larimer County GID #12 Club Estates District during the 2020 budget year, there is hereby levied a mill levy of **0.000** mills upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2019.

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

- a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.
- b. Proprietary funds shall be budgeted on a modified 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 2020 budget:
 - 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, 2019.

By: [Signature]
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

[Signature]
Deputy Clerk to the Board



**Larimer County GID #13A Red Feather
RESOLUTION TO ADOPT 2020 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, 2020, And Ending On The Last Day Of December, 2020.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 4th and 6th, 2019, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$3,114,228 for the district for the taxable year 2019;

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

Section 1. That the Beginning balances, Revenues, Expenditures and Designated End balances for 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	72,325	37,948	18,855	91,418

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 2020 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 2019.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2020 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 2019.

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 2020 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 2019.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County GID #13A Red Feather during the 2020 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2019.

Section 8. That for the purpose of meeting all **refunds/abateements** applicable to the Larimer County GID #13A Red Feather District during the 2020 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2019.

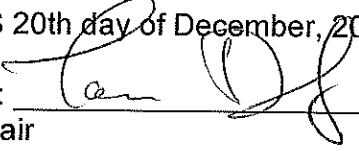
Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:

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

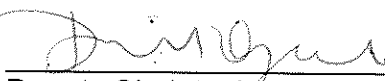
Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for the Larimer County GID #13A Red Feather totals as follows:

- a. Total amount to be expended during the 2020 budget:
 - 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, 2019.

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



ATTEST:

Deputy Clerk to the Board

**Larimer County GID # 14 Little Valley Road
RESOLUTION TO ADOPT 2020 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, 2020, And Ending On The Last Day Of December, 2020.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 4th and 6th, 2019, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$6,700,370 for the district for the taxable year 2019;

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

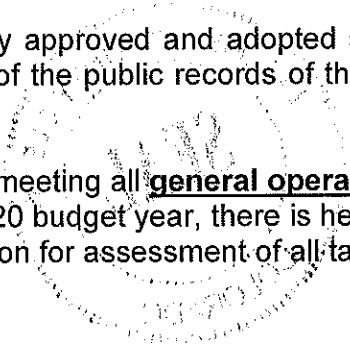
Section 1. That the Beginning balances, Revenues, Expenditures and Designated End balances for each fund are adopted as follows:

<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	19,477	108,241	100,135	27,583

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 2020 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 2019.



Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2020 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 2019.

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 2020 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 2019.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County GID # 14 Little Valley Road during the 2020 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2019.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to the Larimer County GID # 14 Little Valley Road District during the 2020 budget year, there is hereby levied a mill levy of **0.000** mills upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2019.

Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:
a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.
b. Proprietary funds shall be budgeted on a modified accrual basis and accounted for on a full accrual basis.

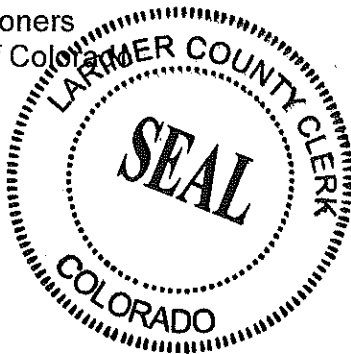
Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for the Larimer County GID # 14 Little Valley Road totals as follows:

- a. Total amount to be expended during the 2020 budget:
 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, 2019.

By: [Signature]
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:
[Signature]
Deputy Clerk to the Board



**Larimer County GID #16 Kitchell Subdivision
RESOLUTION TO ADOPT 2020 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, 2020, And Ending On The Last Day Of December, 2020.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 4th and 6th, 2019, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$901,134 for the district for the taxable year 2019;

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

Section 1. That the Beginning balances, Revenues, Expenditures and Designated End balances for 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	35,683	9,707	2,606	42,784

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 2020 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 2019.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2020 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 2019.

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 2020 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 2019.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County GID #16 Kitchell Subdivision during the 2020 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2019.

Section 8. That for the purpose of meeting all **refunds/abateements** applicable to the Larimer County GID #16 Kitchell Subdivision District during the 2020 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2019.

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

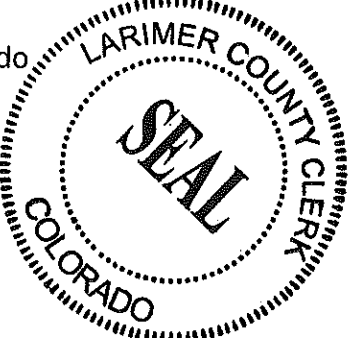
- a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.
- b. Proprietary funds shall be budgeted on a modified 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 2020 budget:
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, 2019.

By: [Signature]
Chair
Board of County Commissioners
County of Larimer, State of Colorado



ATTEST:
[Signature]
Deputy Clerk to the Board

**Lairmer County GID #17 Country Meadows
RESOLUTION TO ADOPT 2020 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, 2020, And Ending On The Last Day Of December, 2020.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 4th and 6th, 2019, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$3,613,485 for the district for the taxable year 2019;

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

Section 1. That the Beginning balances, Revenues, Expenditures and Designated End balances for 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	34,207	37,113	7,198	64,122

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 2020 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 2019.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2020 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 2019.

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 2020 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 2019.

Section 7. That for the purpose of meeting all **debt service expenses** of Lairmer County GID #17 Country Meadows during the 2020 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2019.

Section 8. That for the purpose of meeting all **refunds/abateements** applicable to the Lairmer County GID #17 Country Meadows District during the 2020 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2019.

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

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

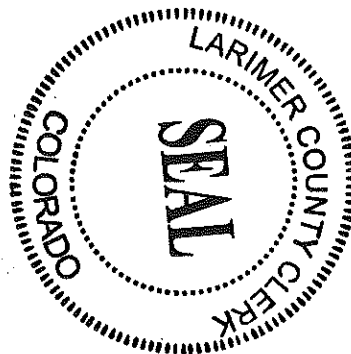
- a. Total amount to be expended during the 2020 budget:
Involving Real Property 0
- b. Total maximum payment liability over the entire terms of all agreements:
Involving Real Property 0

ADOPTED THIS 20th day of December, 2019.

By: [Signature]
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

[Signature]
Deputy Clerk to the Board



**Larimer County GID #18 Venner Ranch
RESOLUTION TO ADOPT 2020 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, 2020, And Ending On The Last Day Of December, 2020.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 4th and 6th, 2019, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$2,037,279 for the district for the taxable year 2019;

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

Section 1. That the Beginning balances, Revenues, Expenditures and Designated End balances for 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	67,143	27,358	30,761	63,740

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 2020 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 2019.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2020 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 2019.

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 2020 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 2019.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County GID #18 Venner Ranch during the 2020 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2019.

Section 8. That for the purpose of meeting all **refunds/abateements** applicable to the Larimer County GID #18 Venner Ranch District during the 2020 budget year, there is hereby levied a mill levy of **0.000** mills upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2019.

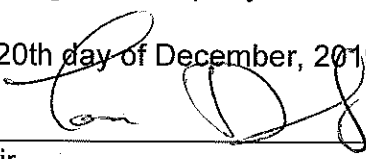
Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:

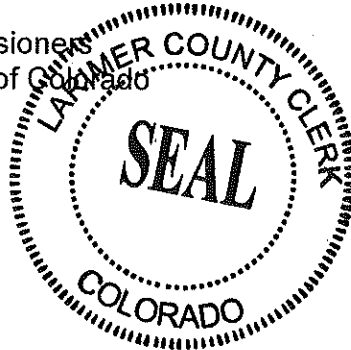
- a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.
- b. Proprietary funds shall be budgeted on a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

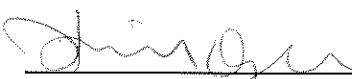
- a. Total amount to be expended during the 2020 budget:
 Involving Real Property 0
- b. Total maximum payment liability over the entire terms of all agreements:
 Involving Real Property 0

ADOPTED THIS 20th day of December, 2019.

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



ATTEST:


Deputy Clerk to the Board

**Larimer County PID #19 Highland Hills
RESOLUTION TO ADOPT 2020 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, 2020, And Ending On The Last Day Of December, 2020.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 4th and 6th, 2019, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$6,745,436 for the district for the taxable year 2019;

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

Section 1. That the Beginning balances, Revenues, Expenditures and Designated End balances for 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	526,340	93,862	20,715	599,487

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 2020 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 2019.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2020 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 2019.

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 2020 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 2019.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County PID #19 Highland Hills during the 2020 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2019.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to the Larimer County PID #19 Highland Hills District during the 2020 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2019.

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

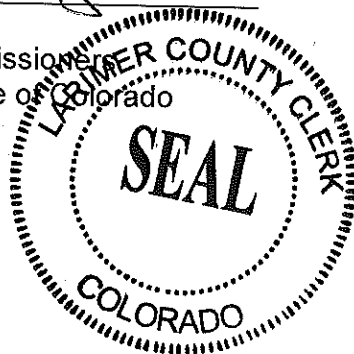
- a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.
- b. Proprietary funds shall be budgeted on a modified 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 2020 budget:
 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, 2019.

By: [Signature]
Chair
Board of County Commissioners
County of Larimer, State of Colorado



ATTEST:

[Signature]
Deputy Clerk to the Board

**Larimer County PID #20 Ptarmigan
RESOLUTION TO ADOPT 2020 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, 2020, And Ending On The Last Day Of December, 2020.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 4th and 6th, 2019, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$15,128,793 for the district for the taxable year 2019;

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

Section 1. That the Beginning balances, Revenues, Expenditures and Designated End balances for 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	486,225	158,785	536,311	108,699

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 #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 2020 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 2019.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2020 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 2019.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the Larimer County PID #20 Ptarmigan during the 2020 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 2019.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County PID #20 Ptarmigan during the 2020 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2019.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to the Larimer County PID #20 Ptarmigan District during the 2020 budget year, there is hereby levied a mill levy of **0.000** mills upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2019.

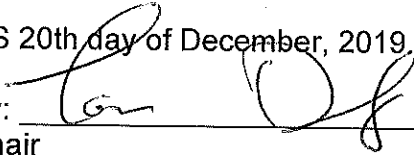
Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:

- a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.
- b. Proprietary funds shall be budgeted on a modified 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 2020 budget: | |
| 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, 2019.

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

ATTEST:


Deputy Clerk to the Board



**Larimer County PID #21 Solar Ridge
RESOLUTION TO ADOPT 2020 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, 2020, And Ending On The Last Day Of December, 2020.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 4th and 6th, 2019, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$3,062,628 for the district for the taxable year 2019;

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

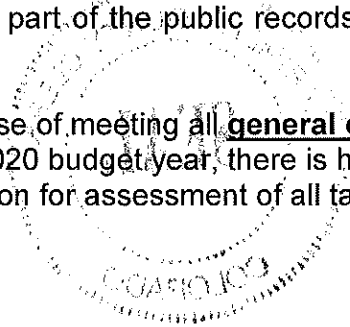
Section 1. That the Beginning balances, Revenues, Expenditures and Designated End balances for each fund are adopted as follows:

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Larimer County PID #21 Solar Ridge	84,557	55,973	7,542	132,988

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 2020 budget year, there is hereby levied a mill levy of 17.500 mills upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2019.



Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2020 budget year, there is hereby certified a **percentage tax credit of 2%** upon each dollar of the total property taxes due to the district for the taxable year 2019.

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 2020 budget year, there is hereby levied a **temporary mill levy reduction** (CRS 39-5-121 (SB 93-255)) of **-0.420 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2019.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County PID #21 Solar Ridge during the 2020 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2019.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to the Larimer County PID #21 Solar Ridge District during the 2020 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2019.

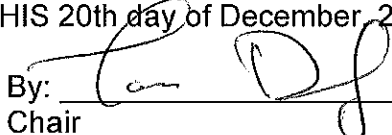
Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:

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

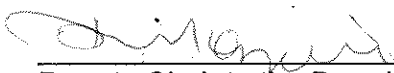
Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for the Larimer County PID #21 Solar Ridge totals as follows:

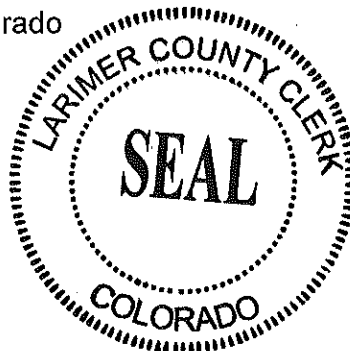
- a. Total amount to be expended during the 2020 budget:
 - Involving Real Property 0
- b. Total maximum payment liability over the entire terms of all agreements:
 - Involving Real Property 0

ADOPTED THIS 20th day of December, 2019.

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

ATTEST:


Deputy Clerk to the Board



**Larimer County PID #22 Saddleback
RESOLUTION TO ADOPT 2020 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, 2020, And Ending On The Last Day Of December, 2020.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 4th and 6th, 2019, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$1,081,070 for the district for the taxable year 2019;

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

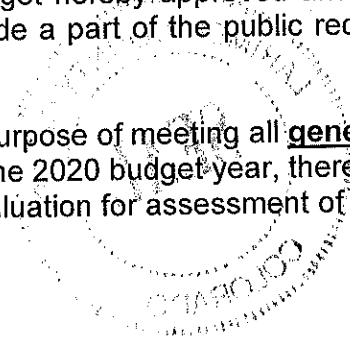
Section 1. That the Beginning balances, Revenues, Expenditures and Designated End balances for each fund are adopted as follows:

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Larimer County PID #22 Saddleback	84,533	14,343	2,938	95,938

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 2020 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 2019.



Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2020 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 2019.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the Larimer County PID #22 Saddleback during the 2020 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 2019.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County PID #22 Saddleback during the 2020 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2019.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to the Larimer County PID #22 Saddleback District during the 2020 budget year, there is hereby levied a mill levy of 0.000 mills upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2019.

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

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

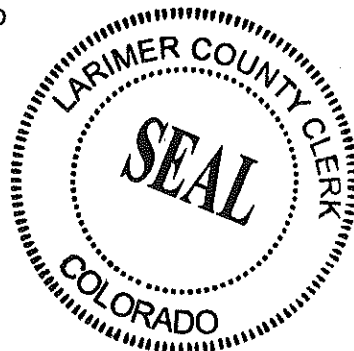
- a. Total amount to be expended during the 2020 budget:
Involving Real Property 0
- b. Total maximum payment liability over the entire terms of all agreements:
Involving Real Property 0

ADOPTED THIS 20th day of December, 2019.

By: [Signature]
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

[Signature]
Deputy Clerk to the Board



**Larimer County PID #23 Eagle Rock Ranches
RESOLUTION TO ADOPT 2020 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, 2020, And Ending On The Last Day Of December, 2020.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 4th and 6th, 2019, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$898,540 for the district for the taxable year 2019;

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

Section 1. That the Beginning balances, Revenues, Expenditures and Designated End balances for 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	10,045	11,738	10,755	11,028

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 2020 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 2019.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2020 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 2019.

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 2020 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 2019.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County PID #23 Eagle Rock Ranches during the 2020 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2019.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to the Larimer County PID #23 Eagle Rock Ranches District during the 2020 budget year, there is hereby levied a mill levy of **0.000** mills upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2019.

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

- a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.
- b. Proprietary funds shall be budgeted on a modified 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 2020 budget:
 - 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, 2019.

By: [Signature]
Chair
Board of County Commissioners
County of Larimer, State of Colorado



ATTEST:

[Signature]
Deputy Clerk to the Board

**Larimer County PID #24 Westridge
RESOLUTION TO ADOPT 2020 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, 2020, And Ending On The Last Day Of December, 2020.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 4th and 6th, 2019, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$3,178,166 for the district for the taxable year 2019;

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

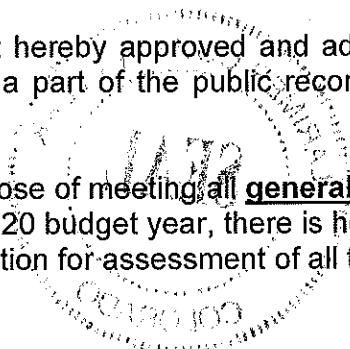
Section 1. That the Beginning balances, Revenues, Expenditures and Designated End balances for each fund are adopted as follows:

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Larimer County PID #24 Westridge	295,855	35,623	9,682	321,796

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 2020 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 2019.



Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2020 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 2019.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the Larimer County PID #24 Westridge during the 2020 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 2019.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County PID #24 Westridge during the 2020 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2019.

Section 8. That for the purpose of meeting all **refunds/abateements** applicable to the Larimer County PID #24 Westridge District during the 2020 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2019.

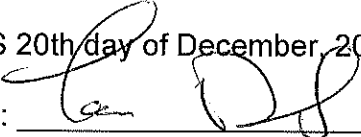
Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:

- a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.
- b. Proprietary funds shall be budgeted on a modified 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 2020 budget:
 - 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, 2019.

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

ATTEST:


Deputy Clerk to the Board



**Larimer County PID # 25 Estes Park Estates
RESOLUTION TO ADOPT 2020 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, 2020, And Ending On The Last Day Of December, 2020.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 4th and 6th, 2019, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$1,606,996 for the district for the taxable year 2019;

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

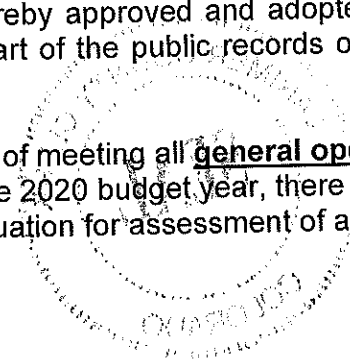
Section 1. That the Beginning balances, Revenues, Expenditures and Designated End balances for each fund are adopted as follows:

<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	5,828	21,505	20,440	6,893

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 2020 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 2019.



Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2020 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 2019.

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 2020 budget year, there is hereby levied a **temporary mill levy reduction** (CRS 39-5-121 (SB 93-255)) of **-7.191 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2019.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County PID # 25 Estes Park Estates during the 2020 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2019.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to the Larimer County PID # 25 Estes Park Estates District during the 2020 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2019.

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

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

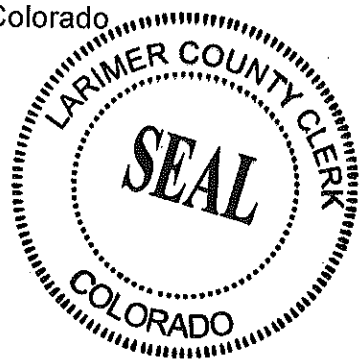
Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for the Larimer County PID # 25 Estes Park Estates totals as follows:

- a. Total amount to be expended during the 2020 budget:
 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, 2019.

By: [Signature]
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:
[Signature]
Deputy Clerk to the Board



**Larimer County PID # 26 Eagle Ranch Estates
RESOLUTION TO ADOPT 2020 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, 2020, And Ending On The Last Day Of December, 2020.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 4th and 6th, 2019, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$8,760,799 for the district for the taxable year 2019;

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

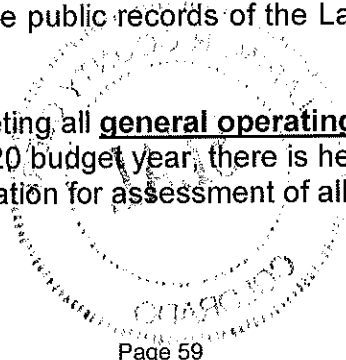
Section 1. That the Beginning balances, Revenues, Expenditures and Designated End balances for each fund are adopted as follows:

<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	126,992	95,937	31,799	191,130

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 2020 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 2019.



Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2020 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 2019.

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 2020 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 2019.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County PID # 26 Eagle Ranch Estates during the 2020 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2019.

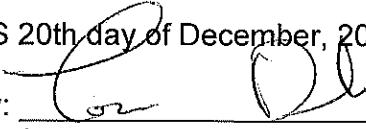
Section 8. That for the purpose of meeting all **refunds/abateements** applicable to the Larimer County PID # 26 Eagle Ranch Estates District during the 2020 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2019.

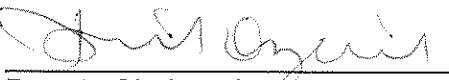
Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:
a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.
b. Proprietary funds shall be budgeted on a modified 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 2020 budget:
 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, 2019.

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

ATTEST:

Deputy Clerk to the Board



**Larimer County PID #27 Crown Point
RESOLUTION TO ADOPT 2020 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, 2020, And Ending On The Last Day Of December, 2020.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 4th and 6th, 2019, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$684,014 for the district for the taxable year 2019;

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

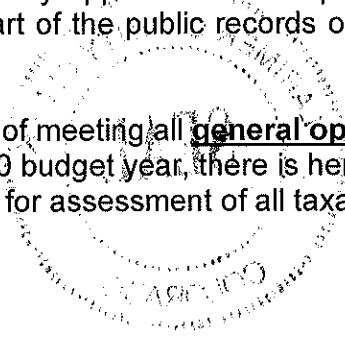
Section 1. That the Beginning balances, Revenues, Expenditures and Designated End balances for each fund are adopted as follows:

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Larimer County PID #27 Crown Point	21,250	11,349	1,730	30,869

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 2020 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 2019.



Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2020 budget year, there is hereby certified a **percentage tax credit of 74%** upon each dollar of the total property taxes due to the district for the taxable year 2019.

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 2020 budget year, there is hereby levied a **temporary mill levy reduction** (CRS 39-5-121 (SB 93-255)) of **-42.021 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2019.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County PID #27 Crown Point during the 2020 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2019.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to the Larimer County PID #27 Crown Point District during the 2020 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2019.

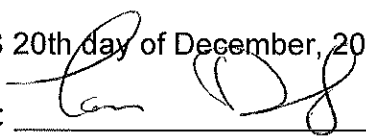
Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:

- a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.
- b. Proprietary funds shall be budgeted on a modified 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 2020 budget:
 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, 2019.

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

ATTEST:


Deputy Clerk to the Board



**Larimer County PID #28 Trotwood
RESOLUTION TO ADOPT 2020 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, 2020, And Ending On The Last Day Of December, 2020.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 4th and 6th, 2019, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$925,206 for the district for the taxable year 2019;

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

Section 1. That the Beginning balances, Revenues, Expenditures and Designated End balances for 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	30,097	10,950	2,200	38,847

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 2020 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 2019.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2020 budget year, there is hereby certified a **percentage tax credit of 52%** upon each dollar of the total property taxes due to the district for the taxable year 2019.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the Larimer County PID #28 Trotwood during the 2020 budget year, there is hereby levied a **temporary mill levy reduction** (CRS 39-5-121 (SB 93-255)) of **-11.795 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2019.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County PID #28 Trotwood during the 2020 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2019.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to the Larimer County PID #28 Trotwood District during the 2020 budget year, there is hereby levied a mill levy of **0.000** mills upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2019.

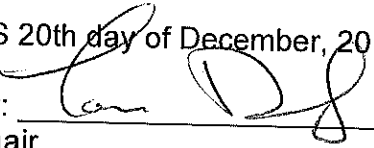
Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:

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

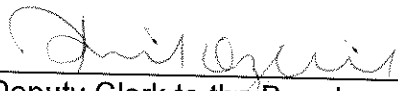
Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for the Larimer County PID #28 Trotwood totals as follows:

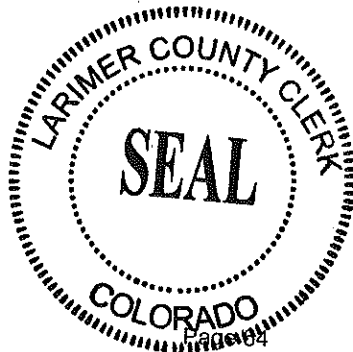
- a. Total amount to be expended during the 2020 budget:
 Involving Real Property 0
- b. Total maximum payment liability over the entire terms of all agreements:
 Involving Real Property 0

ADOPTED THIS 20th day of December, 2019.

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

ATTEST:


Deputy Clerk to the Board



**Larimer County PID #29 Vine Drive
RESOLUTION TO ADOPT 2020 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, 2020, And Ending On The Last Day Of December, 2020.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 4th and 6th, 2019, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$952,305 for the district for the taxable year 2019;

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

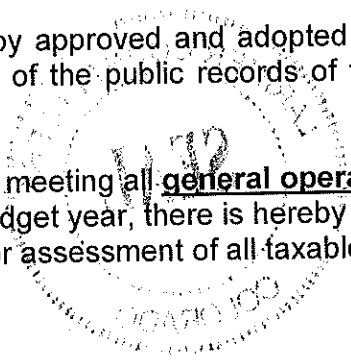
Section 1. That the Beginning balances, Revenues, Expenditures and Designated End balances for each fund are adopted as follows:

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Larimer County PID #29 Vine Drive	9,827	13,250	15,190	7,887

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 2020 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 2019.



Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2020 budget year, there is hereby certified a **percentage tax credit of 17%** upon each dollar of the total property taxes due to the district for the taxable year 2019.

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 2020 budget year, there is hereby levied a **temporary mill levy reduction** (CRS 39-5-121 (SB 93-255)) of **-2.590 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2019.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County PID #29 Vine Drive during the 2020 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2019.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to the Larimer County PID #29 Vine Drive District during the 2020 budget year, there is hereby levied a mill levy of **0.000** mills upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2019.

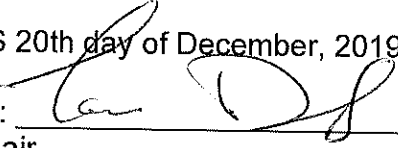
Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:

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

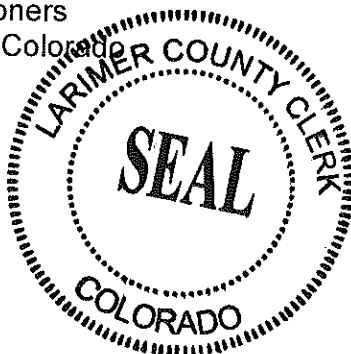
- a. Total amount to be expended during the 2020 budget:
 - Involving Real Property 0
- b. Total maximum payment liability over the entire terms of all agreements:
 - Involving Real Property 0

ADOPTED THIS 20th day of December, 2019.

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

ATTEST:


Deputy Clerk to the Board



**Larimer County PID #30 Poudre Overlook
RESOLUTION TO ADOPT 2020 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, 2020, And Ending On The Last Day Of December, 2020.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 4th and 6th, 2019, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$3,523,375 for the district for the taxable year 2019;

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

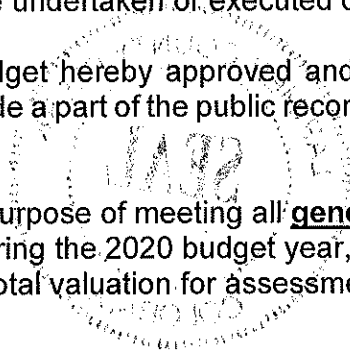
Section 1. That the Beginning balances, Revenues, Expenditures and Designated End balances for each fund are adopted as follows:

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Larimer County PID #30 Poudre Overlook	227,438	34,702	15,124	247,016

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 2020 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 2019.



Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2020 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 2019.

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 2020 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 2019.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County PID #30 Poudre Overlook during the 2020 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2019.

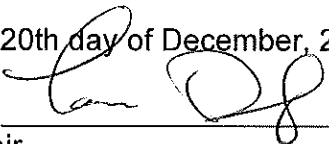
Section 8. That for the purpose of meeting all **refunds/abatements** applicable to the Larimer County PID #30 Poudre Overlook District during the 2020 budget year, there is hereby levied a mill levy of **0.000** mills upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2019.

Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:
a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.
b. Proprietary funds shall be budgeted on a modified 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 2020 budget:
 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, 2019.

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



ATTEST:


Deputy Clerk to the Board

**Larimer County PID #31 Foothills Shadow
RESOLUTION TO ADOPT 2020 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, 2020, And Ending On The Last Day Of December, 2020.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 4th and 6th, 2019, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$697,225 for the district for the taxable year 2019;

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

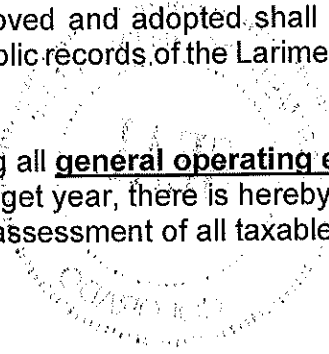
Section 1. That the Beginning balances, Revenues, Expenditures and Designated End balances for each fund are adopted as follows:

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Larimer County PID #31 Foothills Shadow	44,620	18,091	3,605	59,106

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 2020 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 2019.



Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2020 budget year, there is hereby certified a **percentage tax credit of 82%** upon each dollar of the total property taxes due to the district for the taxable year 2019.

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 2020 budget year, there is hereby levied a **temporary mill levy reduction** (CRS 39-5-121 (SB 93-255)) of **-100.263 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2019.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County PID #31 Foothills Shadow during the 2020 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2019.

Section 8. That for the purpose of meeting all **refunds/abateements** applicable to the Larimer County PID #31 Foothills Shadow District during the 2020 budget year, there is hereby levied a mill levy of **0.000** mills upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2019.

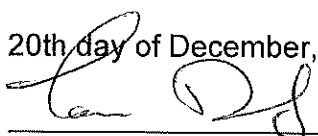
Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:

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

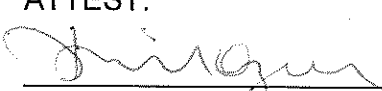
Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for the Larimer County PID #31 Foothills Shadow totals as follows:

- a. Total amount to be expended during the 2020 budget:
 - 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, 2019.

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

ATTEST:


Deputy Clerk to the Board



**Larimer County PID #32 Charles Heights
RESOLUTION TO ADOPT 2020 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, 2020, And Ending On The Last Day Of December, 2020.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 4th and 6th, 2019, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$1,948,328 for the district for the taxable year 2019;

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

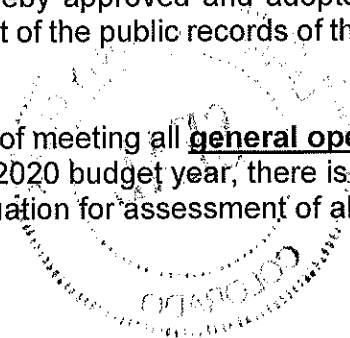
Section 1. That the Beginning balances, Revenues, Expenditures and Designated End balances for each fund are adopted as follows:

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Larimer County PID #32 Charles Heights	6,715	18,855	14,821	10,749

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 2020 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 2019.



Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2020 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 2019.

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 2020 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 2019.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County PID #32 Charles Heights during the 2020 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2019.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to the Larimer County PID #32 Charles Heights District during the 2020 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2019.

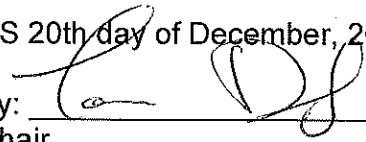
Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:

- a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.
- b. Proprietary funds shall be budgeted on a modified 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 2020 budget:
 - 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, 2019.

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

ATTEST:


Deputy Clerk to the Board



**Larimer County PID #33 Prairie Trails
RESOLUTION TO ADOPT 2020 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, 2020, And Ending On The Last Day Of December, 2020.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 4th and 6th, 2019, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$2,609,503 for the district for the taxable year 2019;

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

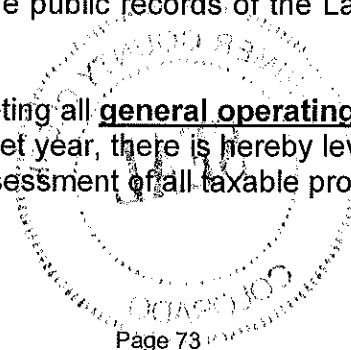
Section 1. That the Beginning balances, Revenues, Expenditures and Designated End balances for each fund are adopted as follows:

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Larimer County PID #33 Prairie Trails	182,395	45,149	18,817	208,727

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 2020 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 2019.



Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2020 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 2019.

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 2020 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 2019.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County PID #33 Prairie Trails during the 2020 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2019.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to the Larimer County PID #33 Prairie Trails District during the 2020 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2019.

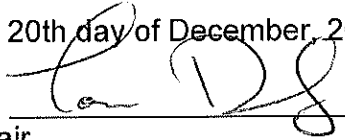
Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:

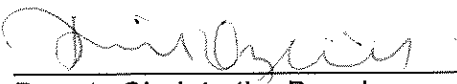
- a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.
- b. Proprietary funds shall be budgeted on a modified 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 2020 budget:
 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, 2019.

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

ATTEST:

Deputy Clerk to the Board



**Larimer County PID #34 Mountain Range Shadows
RESOLUTION TO ADOPT 2020 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, 2020, And Ending On The Last Day Of December, 2020.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 4th and 6th, 2019, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$4,504,881 for the district for the taxable year 2019;

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

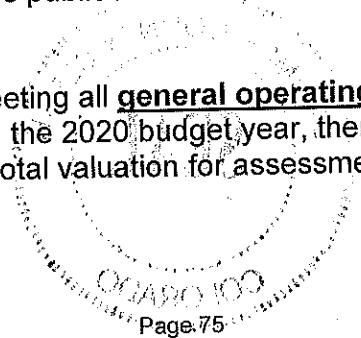
Section 1. That the Beginning balances, Revenues, Expenditures and Designated End balances for each fund are adopted as follows:

<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	255,247	91,964	35,676	311,535

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 2020 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 2019.



Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2020 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 2019.

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 2020 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 2019.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County PID #34 Mountain Range Shadows during the 2020 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2019.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to the Larimer County PID #34 Mountain Range Shadows District during the 2020 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2019.

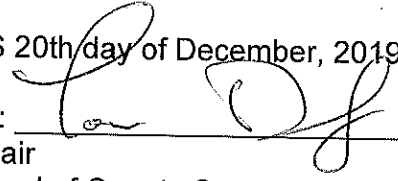
Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:

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

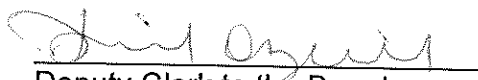
Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for the Larimer County PID #34 Mountain Range Shadows totals as follows:

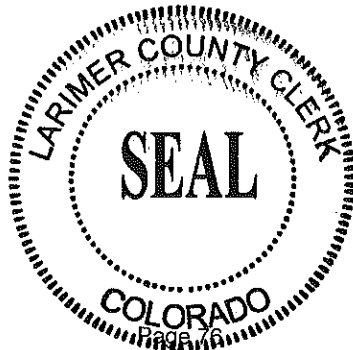
- a. Total amount to be expended during the 2020 budget:
 - Involving Real Property 0
- b. Total maximum payment liability over the entire terms of all agreements:
 - Involving Real Property 0

ADOPTED THIS 20th day of December, 2019.

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

ATTEST:


Deputy Clerk to the Board



**Larimer County PID #35 Bruns
RESOLUTION TO ADOPT 2020 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, 2020, And Ending On The Last Day Of December, 2020.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 4th and 6th, 2019, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$1,163,742 for the district for the taxable year 2019;

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

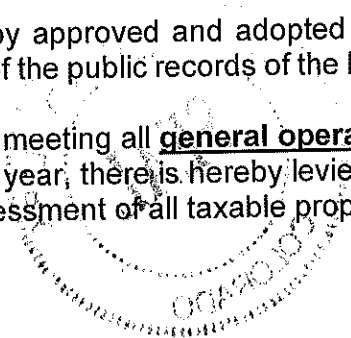
Section 1. That the Beginning balances, Revenues, Expenditures and Designated End balances for each fund are adopted as follows:

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Larimer County PID #35 Bruns	81,090	7,605	1,919	86,776

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the Larimer County 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 2020 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 2019.



Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2020 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 2019.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the Larimer County PID #35 Bruns during the 2020 budget year, there is hereby levied a **temporary mill levy reduction** (CRS 39-5-121 (SB 93-255)) of **-89.614 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2019.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County PID #35 Bruns during the 2020 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2019.

Section 8. That for the purpose of meeting all **refunds/abateements** applicable to the Larimer County PID #35 Bruns District during the 2020 budget year, there is hereby levied a mill levy of **0.000** mills upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2019.

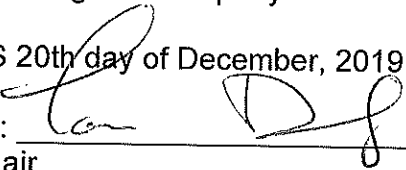
Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:

- a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.
- b. Proprietary funds shall be budgeted on a modified 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 2020 budget:
 - 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, 2019.

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

ATTEST:


Deputy Clerk to the Board



**Larimer County PID #36 Bonnell West
RESOLUTION TO ADOPT 2020 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, 2020, And Ending On The Last Day Of December, 2020.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 4th and 6th, 2019, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$5,396,686 for the district for the taxable year 2019;

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

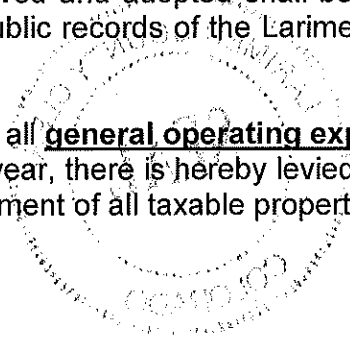
Section 1. That the Beginning balances, Revenues, Expenditures and Designated End balances for each fund are adopted as follows:

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Larimer County PID #36 Bonnell West	500,700	72,869	9,925	563,644

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 2020 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 2019.



Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2020 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 2019.

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 2020 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 2019.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County PID #36 Bonnell West during the 2020 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2019.

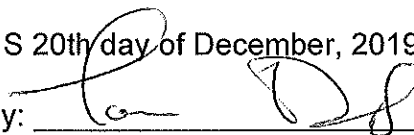
Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to the Larimer County PID #36 Bonnell West District during the 2020 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2019.

Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:
a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.
b. Proprietary funds shall be budgeted on a modified accrual basis and accounted for on a full accrual basis.

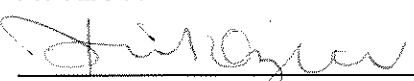
Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for the Larimer County PID #36 Bonnell West totals as follows:

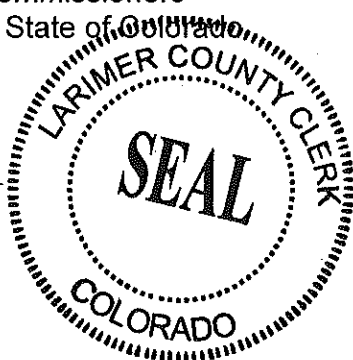
- a. Total amount to be expended during the 2020 budget:
 Involving Real Property 0
- b. Total maximum payment liability over the entire terms of all agreements:
 Involving Real Property 0

ADOPTED THIS 20th day of December, 2019.

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

ATTEST:


Deputy Clerk to the Board



**Larimer County PID #37 Terry Cove
RESOLUTION TO ADOPT 2020 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, 2020, And Ending On The Last Day Of December, 2020.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 4th and 6th, 2019, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$1,157,835 for the district for the taxable year 2019;

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

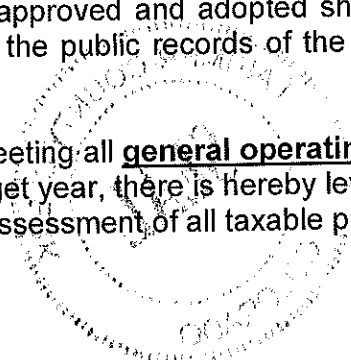
Section 1. That the Beginning balances, Revenues, Expenditures and Designated End balances for each fund are adopted as follows:

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Larimer County PID #37 Terry Cove	75,255	12,112	3,727	83,640

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 2020 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 2019.



Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2020 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 2019.

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 2020 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 2019.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County PID #37 Terry Cove during the 2020 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2019.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to the Larimer County PID #37 Terry Cove District during the 2020 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2019.

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

- a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.
- b. Proprietary funds shall be budgeted on a modified 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 2020 budget:
 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, 2019.

By: [Signature]
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

[Signature]
Deputy Clerk to the Board



**Larimer County PID #38 Centro Business Park(Maintenance)
RESOLUTION TO ADOPT 2020 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For Larimer County PID #38 Centro Business Park(Maintenance), Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2020, And Ending On The Last Day Of December, 2020.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 4th and 6th, 2019, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$16,865,785 for the district for the taxable year 2019;

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

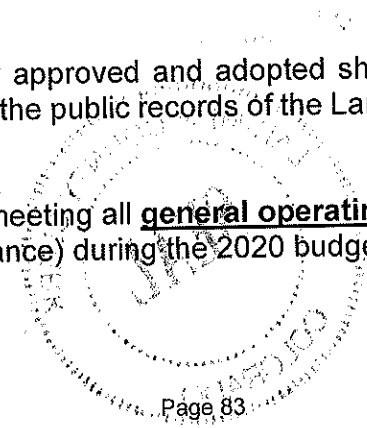
Section 1. That the Beginning balances, Revenues, Expenditures and Designated End balances for each fund are adopted as follows:

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Larimer County PID #38 Centro Bus. Park(Maint.)	247,241	55,240	3,614	298,867

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(Maintenance) for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners, and made a part of the public records of the Larimer County PID #38 Centro Business Park(Maintenance), Colorado.

Section 4. That for the purpose of meeting all general operating expenses of Larimer County PID #38 Centro Business Park(Maintenance) during the 2020 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 2019.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2020 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 2019.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the Larimer County PID #38 Centro Business Park(Maintenance) during the 2020 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 2019.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County PID #38 Centro Business Park(Maintenance) during the 2020 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2019.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to the Larimer County PID #38 Centro Business Park(Maintenance) during the 2020 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2019.

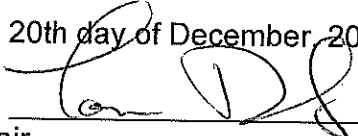
Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:

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

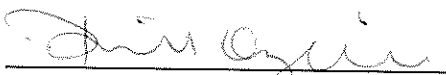
Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for the Larimer County PID #38 Centro Business Park(Maintenance) totals as follows:

- | | |
|---|---|
| a. Total amount to be expended during the 2020 budget: | |
| 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, 2019.

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

ATTEST:


Deputy Clerk to the Board



**Larimer County PID #38 Centro Business Park(Debt)
RESOLUTION TO ADOPT 2020 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, 2020, And Ending On The Last Day Of December, 2020.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 4th and 6th, 2019, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

WHEREAS, whatever increases may have been made in the expenditures, increases were added to the revenues so 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 2019;

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

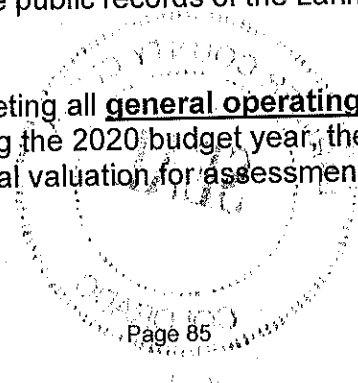
Section 1. That the Beginning balances, Revenues, Expenditures and Designated End balances for each fund are adopted as follows:

<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(Debt)	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(Debt) for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners, and made a part of the public records of the Larimer County PID #38 Centro Business Park(Debt), Colorado.

Section 4. That for the purpose of meeting all general operating expenses of Larimer County PID #38 Centro Business Park(Debt) during the 2020 budget year, there is hereby levied a mill levy of 0.000 mills upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2019.



Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2020 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 2019.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the Larimer County PID #38 Centro Business Park(Debt) during the 2020 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 2019.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County PID #38 Centro Business Park(Debt) during the 2020 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2019.

Section 8. That for the purpose of meeting all **refunds/abatements** applicable to the Larimer County PID #38 Centro Business Park(Debt) District during the 2020 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2019.

Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:
a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.
b. Proprietary funds shall be budgeted on a modified 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(Debt) totals as follows:

- a. Total amount to be expended during the 2020 budget:
 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, 2019.

By: [Signature]
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:
[Signature]
Deputy Clerk to the Board



**Larimer County PID #38 Centro Business Park(Construction)
RESOLUTION TO ADOPT 2020 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, 2020, And Ending On The Last Day Of December, 2020.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 4th and 6th, 2019, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

WHEREAS, whatever increases may have been made in the expenditures, increases were added to the revenues so 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 2019;

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

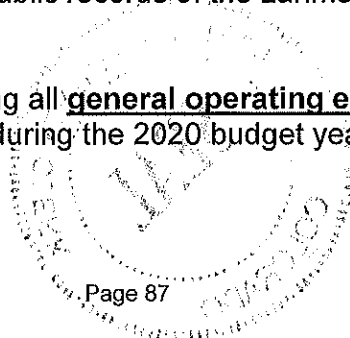
Section 1. That the Beginning balances, Revenues, Expenditures and Designated End balances for each fund are adopted as follows:

<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 2020 budget year, there is hereby levied a mill



levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2019.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2020 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 2019.

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 2020 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 2019.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County PID #38 Centro Business Park(construction) during the 2020 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2019.

Section 8. That for the purpose of meeting all **refunds/abateements** applicable to the Larimer County PID #38 Centro Business Park(construction) District during the 2020 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2019.

Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:
a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.
b. Proprietary funds shall be budgeted on a modified accrual basis and accounted for on a full accrual basis.

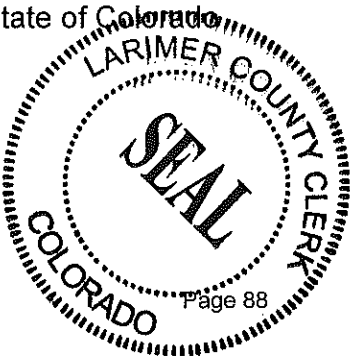
Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for the Larimer County PID #38 Centro Business Park(construction) totals as follows:

- a. Total amount to be expended during the 2020 budget:
 - 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, 2019.

By: [Signature]
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:
[Signature]
Deputy Clerk to the Board



**Larimer County PID #39 Rainbow Lakes
RESOLUTION TO ADOPT 2020 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, 2020, And Ending On The Last Day Of December, 2020.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 4th and 6th, 2019, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$3,755,264 for the district for the taxable year 2019;

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

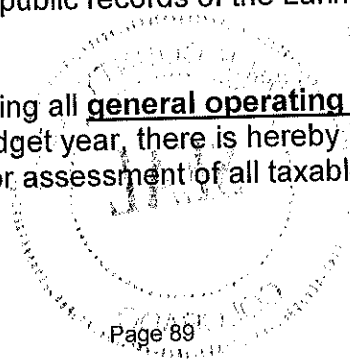
Section 1. That the Beginning balances, Revenues, Expenditures and Designated End balances for each fund are adopted as follows:

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Larimer County PID #39 Rainbow Lakes	312,952	44,133	8,625	348,460

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 2020 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 2019.



Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2020 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 2019.

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 2020 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 2019.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County PID #39 Rainbow Lakes during the 2020 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2019.

Section 8. That for the purpose of meeting all **refunds/abateements** applicable to the Larimer County PID #39 Rainbow Lakes District during the 2020 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2019.

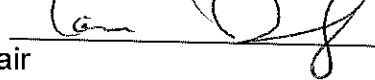
Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:

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

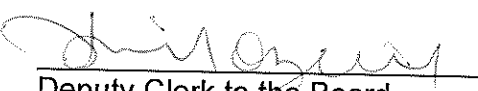
Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for the Larimer County PID #39 Rainbow Lakes totals as follows:

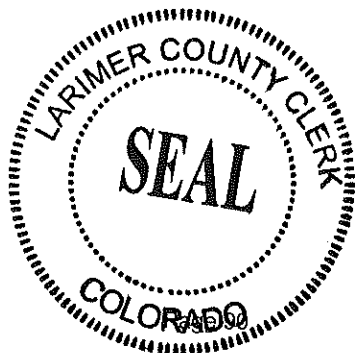
- a. Total amount to be expended during the 2020 budget:
 - Involving Real Property 0
- b. Total maximum payment liability over the entire terms of all agreements:
 - Involving Real Property 0

ADOPTED THIS 20th day of December, 2019.

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

ATTEST:


Deputy Clerk to the Board



**Larimer County PID #40 Paragon Estates
RESOLUTION TO ADOPT 2020 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, 2020, And Ending On The Last Day Of December, 2020.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 4th and 6th, 2019, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$1,432,551 for the district for the taxable year 2019;

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

Section 1. That the Beginning balances, Revenues, Expenditures and Designated End balances for 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	184,827	37,506	8,307	214,026

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 2020 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 2019.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2020 budget year, there is hereby certified a **percentage tax credit of 30%** upon each dollar of the total property taxes due to the district for the taxable year 2019.

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 2020 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 2019.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County PID #40 Paragon Estates during the 2020 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2019.

Section 8. That for the purpose of meeting all **refunds/abateements** applicable to the Larimer County PID #40 Paragon Estates District during the 2020 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2019.

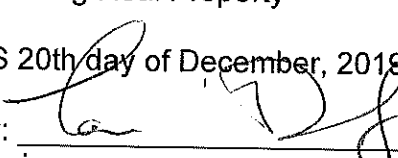
Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:

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

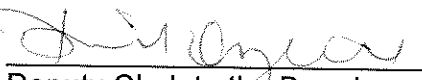
Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for the Larimer County PID #40 Paragon Estates totals as follows:

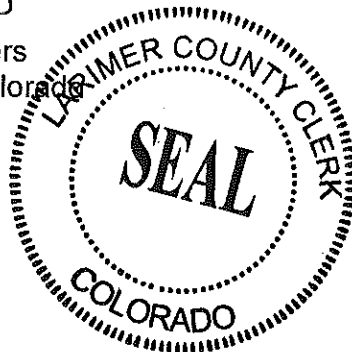
- a. Total amount to be expended during the 2020 budget:
 - Involving Real Property 0
- b. Total maximum payment liability over the entire terms of all agreements:
 - Involving Real Property 0

ADOPTED THIS 20th day of December, 2019.

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

ATTEST:


Deputy Clerk to the Board



**Larimer County PID #41 The Bluffs
RESOLUTION TO ADOPT 2020 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, 2020, And Ending On The Last Day Of December, 2020.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 4th and 6th, 2019, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$1,110,333 for the district for the taxable year 2019;

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

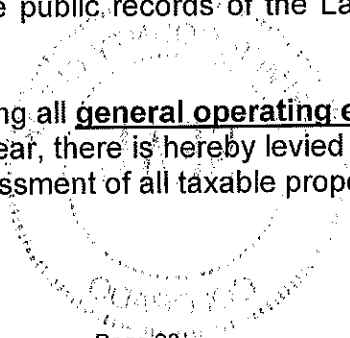
Section 1. That the Beginning balances, Revenues, Expenditures and Designated End balances for each fund are adopted as follows:

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Larimer County PID #41 The Bluffs	178,507	26,161	7,554	197,114

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 2020 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 2019.



Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2020 budget year, there is hereby certified a **percentage tax credit of 40%** upon each dollar of the total property taxes due to the district for the taxable year 2019.

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 2020 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 2019.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County PID #41 The Bluffs during the 2020 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2019.

Section 8. That for the purpose of meeting all **refunds/abatements** applicable to the Larimer County PID #41 The Bluffs District during the 2020 budget year, there is hereby levied a mill levy of **0.000** mills upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2019.

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

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

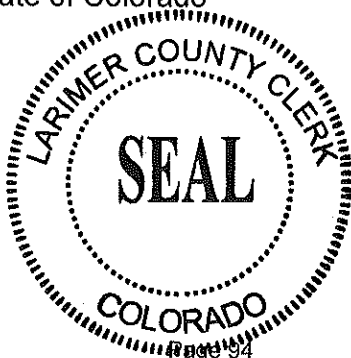
- a. Total amount to be expended during the 2020 budget:
 - Involving Real Property 0
- b. Total maximum payment liability over the entire terms of all agreements:
 - Involving Real Property 0

ADOPTED THIS 20th day of December, 2019.

By: [Signature]
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

[Signature]
Deputy Clerk to the Board



**Larimer County PID #42 Cottonwood Shores
RESOLUTION TO ADOPT 2020 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, 2020, And Ending On The Last Day Of December, 2020.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 4th and 6th, 2019, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$2,105,903 for the district for the taxable year 2019;

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

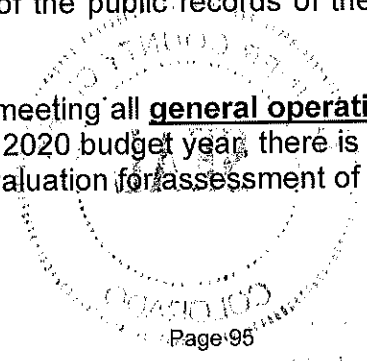
Section 1. That the Beginning balances, Revenues, Expenditures and Designated End balances for each fund are adopted as follows:

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Larimer County PID #42 Cottonwood Shores	288,346	36,713	8,156	316,903

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 2020 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 2019.



Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2020 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 2019.

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 2020 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 2019.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County PID #42 Cottonwood Shores during the 2020 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2019.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to the Larimer County PID #42 Cottonwood Shores District during the 2020 budget year, there is hereby levied a mill levy of 0.000 mills upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2019.

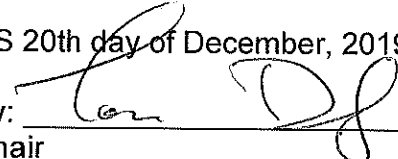
Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:

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

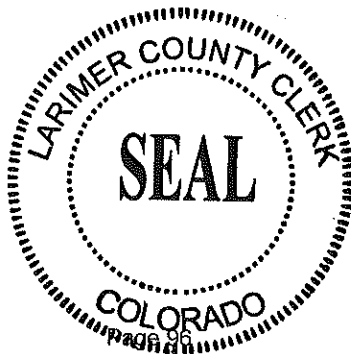
- a. Total amount to be expended during the 2020 budget:
 - Involving Real Property 0
- b. Total maximum payment liability over the entire terms of all agreements:
 - Involving Real Property 0

ADOPTED THIS 20th day of December, 2019.

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

ATTEST:


Deputy Clerk to the Board



**Larimer County PID #43 Grayhawk Knolls
RESOLUTION TO ADOPT 2020 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, 2020, And Ending On The Last Day Of December, 2020.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 4th and 6th, 2019, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$1,320,542 for the district for the taxable year 2019;

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

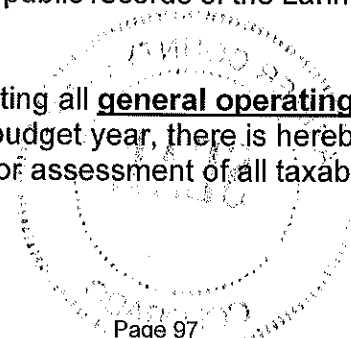
Section 1. That the Beginning balances, Revenues, Expenditures and Designated End balances for each fund are adopted as follows:

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Larimer County PID #43 Grayhawk Knolls	64,455	20,000	8,900	75,555

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 2020 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 2019.



Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2020 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 2019.

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 2020 budget year, there is hereby levied a **temporary mill levy reduction** (CRS 39-5-121 (SB 93-255)) of **-5.377 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2019.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County PID #43 Grayhawk Knolls during the 2020 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2019.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to the Larimer County PID #43 Grayhawk Knolls District during the 2020 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2019.

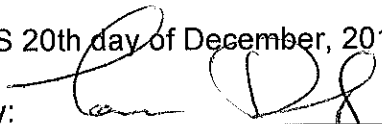
Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:

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

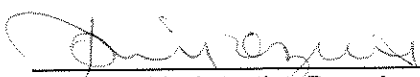
- | | |
|--|---|
| a. Total amount to be expended during the 2020 budget:
Involving Real Property | 0 |
| b. Total maximum payment liability over the entire terms of all agreements:
Involving Real Property | 0 |

ADOPTED THIS 20th day of December, 2019.

By: 

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

ATTEST:



Deputy Clerk to the Board



**Larimer County PID #44 Horseshoe View Estates South
RESOLUTION TO ADOPT 2020 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, 2020, And Ending On The Last Day Of December, 2020.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 4th and 6th, 2019, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$1,833,708 for the district for the taxable year 2019;

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

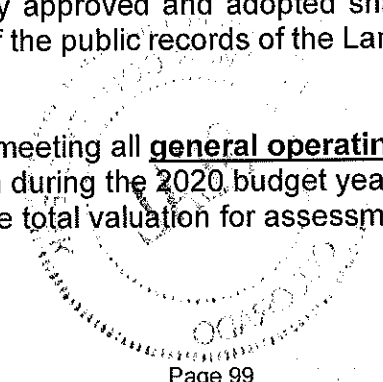
Section 1. That the Beginning balances, Revenues, Expenditures and Designated End balances for each fund are adopted as follows:

<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	714,466	158,430	10,858	862,038

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 2020 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 2019.



Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2020 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 2019.

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 2020 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 2019.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County PID #44 Horseshoe View Estates South during the 2020 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2019.

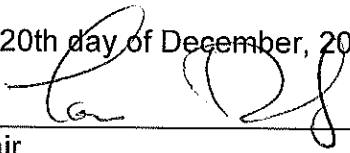
Section 8. That for the purpose of meeting all **refunds/abatements** applicable to the Larimer County PID #44 Horseshoe View Estates South District during the 2020 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2019.

Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:
a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.
b. Proprietary funds shall be budgeted on a modified accrual basis and accounted for on a full accrual basis.

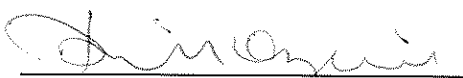
Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for the Larimer County PID #44 Horseshoe View Estates South totals as follows:

- a. Total amount to be expended during the 2020 budget:
 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, 2019.

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

ATTEST:


Deputy Clerk to the Board



**Larimer County PID #45 Willows
RESOLUTION TO ADOPT 2020 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, 2020, And Ending On The Last Day Of December, 2020.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 4th and 6th, 2019, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$845,216 for the district for the taxable year 2019;

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

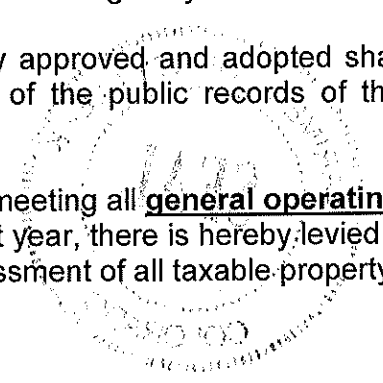
Section 1. That the Beginning balances, Revenues, Expenditures and Designated End balances for each fund are adopted as follows:

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Larimer County PID #45 Willows	21,282	21,525	3,125	39,682

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 2020 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 2019.



Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2020 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 2019.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the Larimer County PID #45 Willows during the 2020 budget year, there is hereby levied a **temporary mill levy reduction** (CRS 39-5-121 (SB 93-255)) of **-20.354 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2019.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County PID #45 Willows during the 2020 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2019.

Section 8. That for the purpose of meeting all **refunds/abateements** applicable to the Larimer County PID #45 Willows District during the 2020 budget year, there is hereby levied a mill levy of **0.000** mills upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2019.

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

- a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.
- b. Proprietary funds shall be budgeted on a modified 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 2020 budget:
 - 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, 2019.

By: [Signature]
Chair
Board of County Commissioners
County of Larimer, State of Colorado



ATTEST:
[Signature]
Deputy Clerk to the Board

**Larimer County PID #46 Koral Heights
RESOLUTION TO ADOPT 2020 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, 2020, And Ending On The Last Day Of December, 2020.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 4th and 6th, 2019, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$1,254,602 for the district for the taxable year 2019;

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

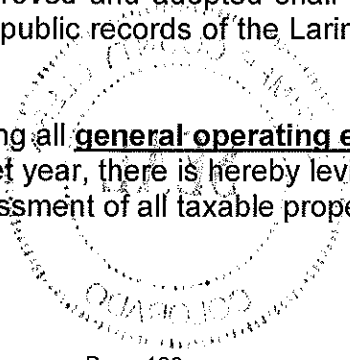
Section 1. That the Beginning balances, Revenues, Expenditures and Designated End balances for each fund are adopted as follows:

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Larimer County PID #46 Koral Heights	425	14,593	12,445	2,573

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 2020 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 2019.



Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2020 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 2019.

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 2020 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 2019.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County PID #46 Koral Heights during the 2020 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2019.

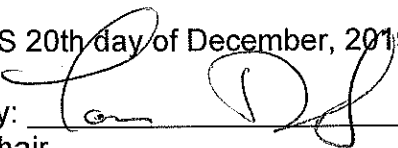
Section 8. That for the purpose of meeting all **refunds/abateements** applicable to the Larimer County PID #46 Koral Heights District during the 2020 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2019.


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

- a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.
- b. Proprietary funds shall be budgeted on a modified 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 2020 budget:
 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, 2019.
By: 
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

Deputy Clerk to the Board



**Larimer County PID #47 Park Hill
RESOLUTION TO ADOPT 2020 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, 2020, And Ending On The Last Day Of December, 2020.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 4th and 6th, 2019, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$309,905 for the district for the taxable year 2019;

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

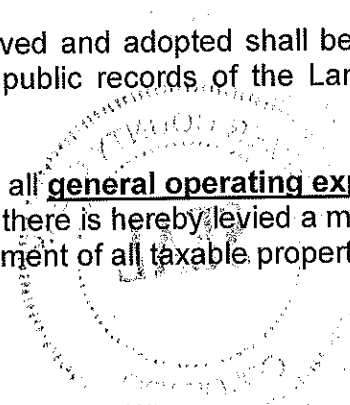
Section 1. That the Beginning balances, Revenues, Expenditures and Designated End balances for each fund are adopted as follows:

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Larimer County PID #47 Park Hill	9,528	5,684	4,614	10,598

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 2020 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 2019.



Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2020 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 2019.

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 2020 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 2019.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County PID #47 Park Hill during the 2020 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2019.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to the Larimer County PID #47 Park Hill District during the 2020 budget year, there is hereby levied a mill levy of **0.000** mills upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2019.

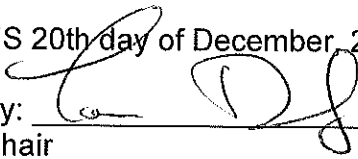
Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:

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

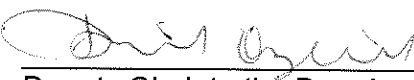
Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for the Larimer County PID #47 Park Hill totals as follows:

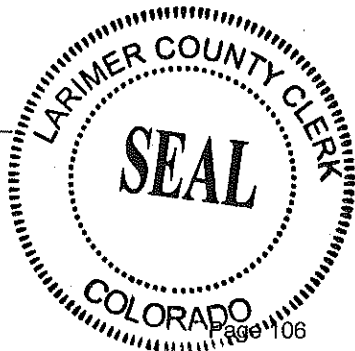
- a. Total amount to be expended during the 2020 budget:
 - Involving Real Property 0
- b. Total maximum payment liability over the entire terms of all agreements:
 - Involving Real Property 0

ADOPTED THIS 20th day of December, 2019.

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

ATTEST:


Deputy Clerk to the Board



**Larimer County PID #48 Puebla Vista Estates
RESOLUTION TO ADOPT 2020 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, 2020, And Ending On The Last Day Of December, 2020.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 4th and 6th, 2019, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$646,019 for the district for the taxable year 2019;

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

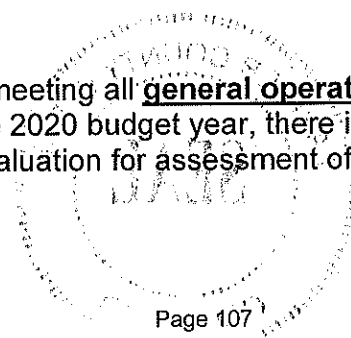
Section 1. That the Beginning balances, Revenues, Expenditures and Designated End balances for each fund are adopted as follows:

<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	50,494	21,565	3,365	68,694

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 2020 budget year, there is hereby levied a mill levy of 99.266 mills upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2019.



Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2020 budget year, there is hereby certified a **percentage tax credit of 70%** upon each dollar of the total property taxes due to the district for the taxable year 2019.

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 2020 budget year, there is hereby levied a **temporary mill levy reduction** (CRS 39-5-121 (SB 93-255)) of **-69.081 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2019.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County PID #48 Puebla Vista Estates during the 2020 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2019.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to the Larimer County PID #48 Puebla Vista Estates District during the 2020 budget year, there is hereby levied a mill levy of **0.000** mills upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2019.

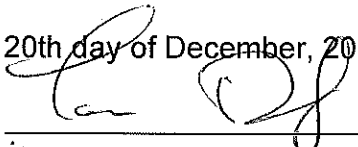
Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:

- a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.
- b. Proprietary funds shall be budgeted on a modified 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 2020 budget:
 - 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, 2019.

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

ATTEST:


Deputy Clerk to the Board



**Larimer County PID #49 Wagon Wheel
RESOLUTION TO ADOPT 2020 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, 2020, And Ending On The Last Day Of December, 2020.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 4th and 6th, 2019, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$334,019 for the district for the taxable year 2019;

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

Section 1. That the Beginning balances, Revenues, Expenditures and Designated End balances for 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	13,340	6,116	1,392	18,064

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 2020 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 2019.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2020 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 2019.

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 2020 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 2019.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County PID #49 Wagon Wheel during the 2020 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2019.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to the Larimer County PID #49 Wagon Wheel District during the 2020 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2019.

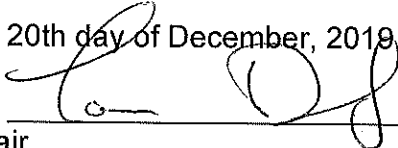
Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:

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

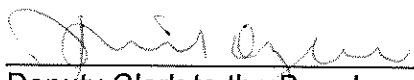
Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for the Larimer County PID #49 Wagon Wheel totals as follows:

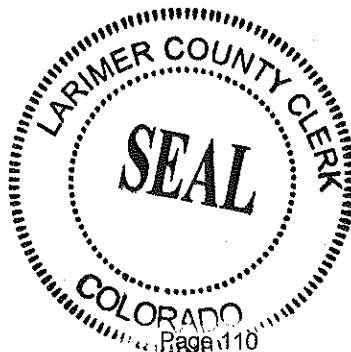
- | | |
|---|---|
| a. Total amount to be expended during the 2020 budget: | |
| Involving Real Property | 0 |
| b. Total maximum payment liability over the entire terms of all agreements: | |
| Involving Real Property | 0 |

ADOPTED THIS 20th day of December, 2019,

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

ATTEST:


Deputy Clerk to the Board



**Larimer County PID #51 Clydesdale Estates
RESOLUTION TO ADOPT 2020 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, 2020, And Ending On The Last Day Of December, 2020.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 4th and 6th, 2019, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$2,410,674 for the district for the taxable year 2019;

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

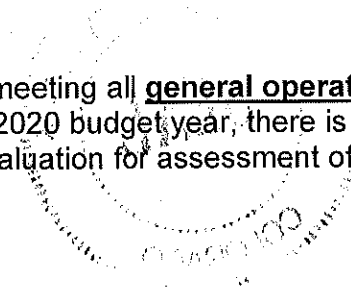
Section 1. That the Beginning balances, Revenues, Expenditures and Designated End balances for each fund are adopted as follows:

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Larimer County PID #51 Clydesdale Estates	25,000	44,997	2,936	67,061

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 2020 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 2019.



Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2020 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 2019.

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 2020 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 2019.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County PID #51 Clydesdale Estates during the 2020 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2019.

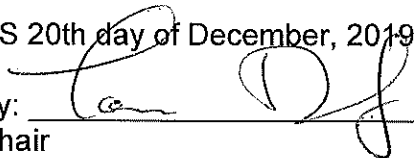
Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to the Larimer County PID #51 Clydesdale Estates District during the 2020 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2019.

Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:
a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.
b. Proprietary funds shall be budgeted on a modified 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:

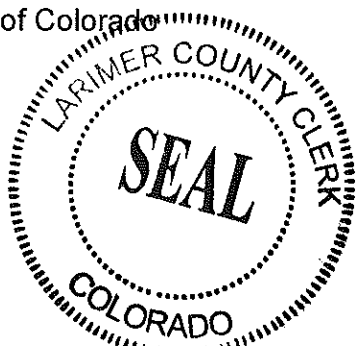
- a. Total amount to be expended during the 2020 budget:
 Involving Real Property 0
- b. Total maximum payment liability over the entire terms of all agreements:
 Involving Real Property 0

ADOPTED THIS 20th day of December, 2019.

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

ATTEST:


Deputy Clerk to the Board



**Larimer County PID #52 Soldier Canyon Estates
RESOLUTION TO ADOPT 2020 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, 2020, And Ending On The Last Day Of December, 2020.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 4th and 6th, 2019, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$810,433 for the district for the taxable year 2019;

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

Section 1. That the Beginning balances, Revenues, Expenditures and Designated End balances for 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	11,604	9,237	9,613	11,228

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 2020 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 2019.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2020 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 2019.

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 2020 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 2019.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County PID #52 Soldier Canyon Estates during the 2020 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2019.

Section 8. That for the purpose of meeting all **refunds/abateements** applicable to the Larimer County PID #52 Soldier Canyon Estates District during the 2020 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2019.

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

- a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.
- b. Proprietary funds shall be budgeted on a modified 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 2020 budget:
 - 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, 2019

By: [Signature]
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:
[Signature]
Deputy Clerk to the Board



**Larimer County PID #53 Horseshoe View Estates North
RESOLUTION TO ADOPT 2020 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, 2020, And Ending On The Last Day Of December, 2020.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 4th and 6th, 2019, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$2,074,490 for the district for the taxable year 2019;

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

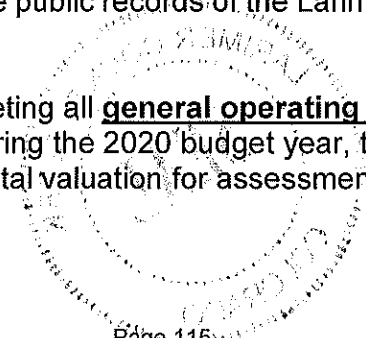
Section 1. That the Beginning balances, Revenues, Expenditures and Designated End balances for each fund are adopted as follows:

<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	66,879	78,819	55,131	90,567

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 2020 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 2019.



Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2020 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 2019.

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 2020 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 2019.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County PID #53 Horseshoe View Estates North during the 2020 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2019.

Section 8. That for the purpose of meeting all **refunds/abateements** applicable to the Larimer County PID #53 Horseshoe View Estates North District during the 2020 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2019.

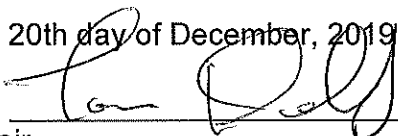
Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:

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

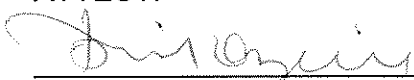
Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for the Larimer County PID #53 Horseshoe View Estates North totals as follows:

- a. Total amount to be expended during the 2020 budget:
 - 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, 2019.

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

ATTEST:


Deputy Clerk to the Board



**Larimer County PID #54 Terry Shores
RESOLUTION TO ADOPT 2020 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, 2020, And Ending On The Last Day Of December, 2020.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 4th and 6th, 2019, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$4,047,005 for the district for the taxable year 2019;

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

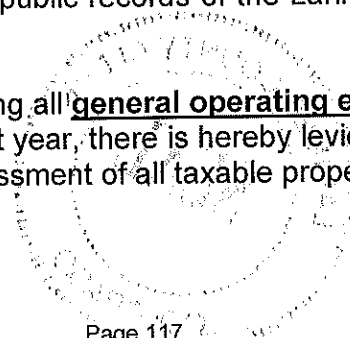
Section 1. That the Beginning balances, Revenues, Expenditures and Designated End balances for each fund are adopted as follows:

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Larimer County PID #54 Terry Shores	30,888	32,948	3,196	60,640

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 2020 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 2019.



Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2020 budget year, there is hereby certified a **percentage tax credit of 47%** upon each dollar of the total property taxes due to the district for the taxable year 2019.

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 2020 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 2019.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County PID #54 Terry Shores during the 2020 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2019.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to the Larimer County PID #54 Terry Shores District during the 2020 budget year, there is hereby levied a mill levy of 0.000 mills upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2019.

Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:
a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.
b. Proprietary funds shall be budgeted on a modified 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 2020 budget:
 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, 2019.
By: [Signature]
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:
[Signature]
Deputy Clerk to the Board



**Larimer County PID #55 Storm Mountain
RESOLUTION TO ADOPT 2020 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, 2020, And Ending On The Last Day Of December, 2020.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 4th and 6th, 2019, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$10,164,668 for the district for the taxable year 2019;

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

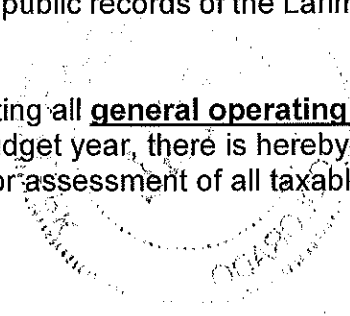
Section 1. That the Beginning balances, Revenues, Expenditures and Designated End balances for each fund are adopted as follows:

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Larimer County PID #55 Storm Mountain	53,150	224,808	184,331	93,627

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 2020 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 2019.



Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2020 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 2019.

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 2020 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 2019.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County PID #55 Storm Mountain during the 2020 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2019.

Section 8. That for the purpose of meeting all **refunds/abateements** applicable to the Larimer County PID #55 Storm Mountain District during the 2020 budget year, there is hereby levied a mill levy of 0.000 mills upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2019.

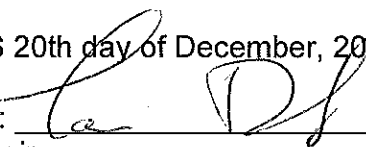
Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:

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

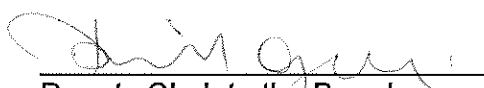
Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for the Larimer County PID #55 Storm Mountain totals as follows:

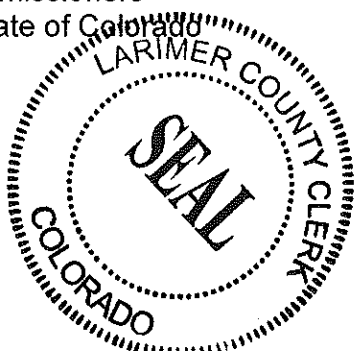
- | | |
|---|---|
| a. Total amount to be expended during the 2020 budget: | |
| Involving Real Property | 0 |
| b. Total maximum payment liability over the entire terms of all agreements: | |
| Involving Real Property | 0 |

ADOPTED THIS 20th day of December, 2019.

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

ATTEST:


Deputy Clerk to the Board



**Larimer County PID #56 Boyd's West
RESOLUTION TO ADOPT 2020 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, 2020, And Ending On The Last Day Of December, 2020.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 4th and 6th, 2019, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$185,880 for the district for the taxable year 2019;

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

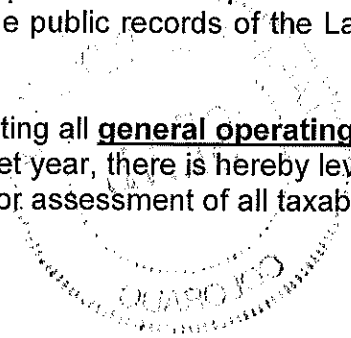
Section 1. That the Beginning balances, Revenues, Expenditures and Designated End balances for each fund are adopted as follows:

<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	15,304	6,896	1,954	20,246

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 2020 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 2019.



Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2020 budget year, there is hereby certified a **percentage tax credit of 70%** upon each dollar of the total property taxes due to the district for the taxable year 2019.

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 2020 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 2019.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County PID #56 Boyd's West during the 2020 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2019.

Section 8. That for the purpose of meeting all **refunds/abateements** applicable to the Larimer County PID #56 Boyd's West District during the 2020 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2019.

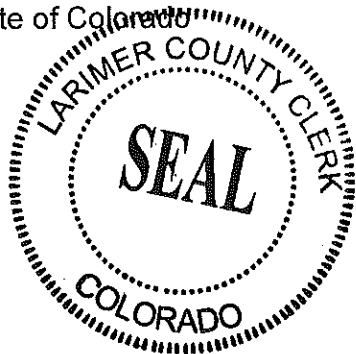
Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:
a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.
b. Proprietary funds shall be budgeted on a modified 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 2020 budget:
 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, 2019.
By: [Signature]
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:
[Signature]
Deputy Clerk to the Board



**Larimer County PID #57 Cobblestone Farms
RESOLUTION TO ADOPT 2020 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, 2020, And Ending On The Last Day Of December, 2020.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 4th and 6th, 2019, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$551,308 for the district for the taxable year 2019;

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

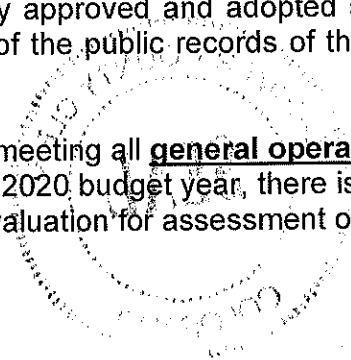
Section 1. That the Beginning balances, Revenues, Expenditures and Designated End balances for each fund are adopted as follows:

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Larimer County PID #57 Cobblestone Farms	4,673	15,431	9,487	10,617

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the Larimer County PID #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 2020 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 2019.



Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2020 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 2019.

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 2020 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 2019.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County PID #57 Cobblestone Farms during the 2020 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2019.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to the Larimer County PID #57 Cobblestone Farms District during the 2020 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2019.

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

- a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.
- b. Proprietary funds shall be budgeted on a modified 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 2020 budget:
 - 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, 2019.

By: [Signature]
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

[Signature]
Deputy Clerk to the Board



**Larimer County PID #58 Misty Creek
RESOLUTION TO ADOPT 2020 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, 2020, And Ending On The Last Day Of December, 2020.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 4th and 6th, 2019, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$587,839 for the district for the taxable year 2019;

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

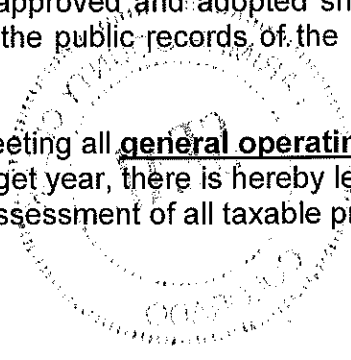
Section 1. That the Beginning balances, Revenues, Expenditures and Designated End balances for each fund are adopted as follows:

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Larimer County PID #58 Misty Creek	18,367	12,688	6,327	24,728

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the Larimer County PID #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 2020 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 2019.



Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2020 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 2019.

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 2020 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 2019.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County PID #58 Misty Creek during the 2020 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2019.

Section 8. That for the purpose of meeting all **refunds/abateements** applicable to the Larimer County PID #58 Misty Creek District during the 2020 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2019.

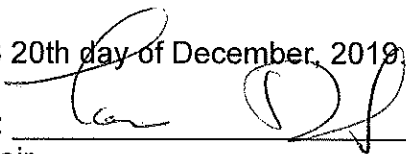
Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:

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

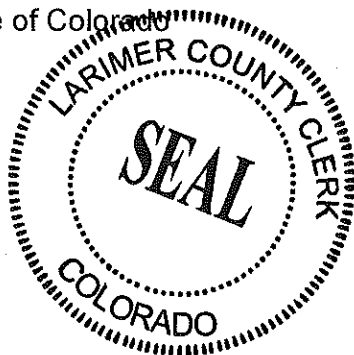
- a. Total amount to be expended during the 2020 budget:
 - Involving Real Property 0
- b. Total maximum payment liability over the entire terms of all agreements:
 - Involving Real Property 0

ADOPTED THIS 20th day of December, 2019.

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

ATTEST:


 Deputy Clerk to the Board



**Larimer County PID #59 Grasslands
RESOLUTION TO ADOPT 2020 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, 2020, And Ending On The Last Day Of December, 2020.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 4th and 6th, 2019, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$2,749,300 for the district for the taxable year 2019;

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

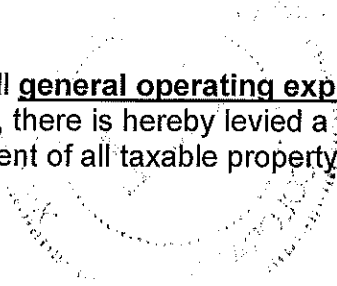
Section 1. That the Beginning balances, Revenues, Expenditures and Designated End balances for each fund are adopted as follows:

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Larimer County PID #59 Grasslands	8,554	101,533	95,154	14,933

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 2020 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 2019.



Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2020 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 2019.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the Larimer County PID #59 Grasslands during the 2020 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 2019.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County PID #59 Grasslands during the 2020 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2019.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to the Larimer County PID #59 Grasslands District during the 2020 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2019.

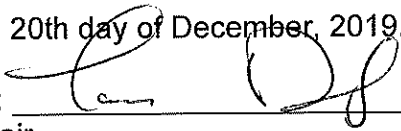
Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:

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

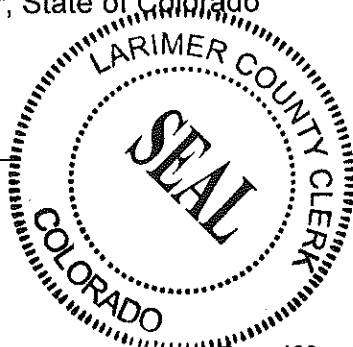
- a. Total amount to be expended during the 2020 budget:
 - Involving Real Property 0
- b. Total maximum payment liability over the entire terms of all agreements:
 - Involving Real Property 0

ADOPTED THIS 20th day of December, 2019.

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

ATTEST:


Deputy Clerk to the Board



**Larimer County PID #60 Smithfield - Debt
RESOLUTION TO ADOPT 2020 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For Larimer County PID #60 Smithfield - Debt, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2020, And Ending On The Last Day Of December, 2020.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 4th and 6th, 2019, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$18,327,190 for the district for the taxable year 2019;

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

Section 1. That the Beginning balances, Revenues, Expenditures and Designated End balances for 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 -Debt	78,660	200,800	218,280	61,180

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 -Debt for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners, and made a part of the public records of the Larimer County PID #60 Smithfield -Debt, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of Larimer County PID #60 Smithfield -Debt during the 2020 budget year, there is hereby levied a mill levy of 0.000 mills upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2019.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2020 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 2019.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the Larimer County PID #60 Smithfield -Debt during the 2020 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 2019.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County PID #60 Smithfield -Debt during the 2020 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2019.

Section 8. That for the purpose of meeting all **refunds/abateements** applicable to the Larimer County PID #60 Smithfield -Debt during the 2020 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2019.

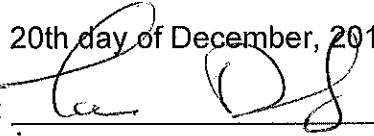
Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:

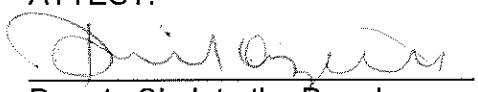
- a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.
- b. Proprietary funds shall be budgeted on a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

- a. Total amount to be expended during the 2020 budget:
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, 2019.

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

ATTEST:

 Deputy Clerk to the Board



**Larimer County PID #60 Smithfield - Maintenance
RESOLUTION TO ADOPT 2020 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For Larimer County PID #60 Smithfield - Maintenance, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2020, And Ending On The Last Day Of December, 2020.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 4th and 6th, 2019, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$18,327,190 for the district for the taxable year 2019;

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

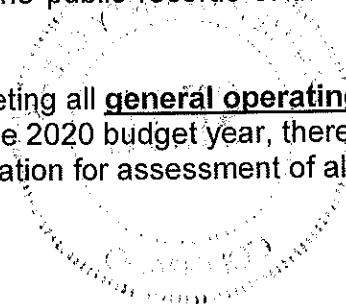
Section 1. That the Beginning balances, Revenues, Expenditures and Designated End balances for each fund are adopted as follows:

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Larimer County PID #60 Smithfield - Maintenance	170,386	72,542	21,731	221,197

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 - Maintenance for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners, and made a part of the public records of the Larimer County PID #60 Smithfield - Maintenance, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of Larimer County PID #60 Smithfield - Maintenance during the 2020 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 2019.



Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2020 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 2019.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the Larimer County PID #60 Smithfield - Maintenance during the 2020 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 2019.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County PID #60 Smithfield - Maintenance during the 2020 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2019.

Section 8. That for the purpose of meeting all **refunds/abateements** applicable to the Larimer County PID #60 Smithfield - Maintenance District during the 2020 budget year, there is hereby levied a mill levy of 0.000 mills upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2019.

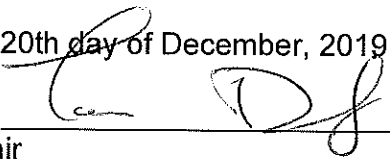
Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:

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

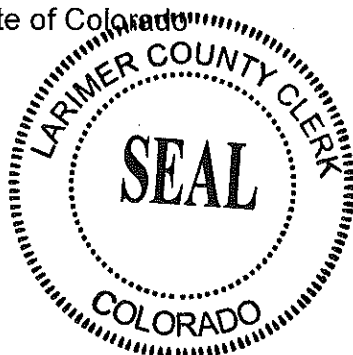
- | | |
|---|---|
| a. Total amount to be expended during the 2020 budget: | |
| Involving Real Property | 0 |
| b. Total maximum payment liability over the entire terms of all agreements: | |
| Involving Real Property | 0 |

ADOPTED THIS 20th day of December, 2019.

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

ATTEST:


Deputy Clerk to the Board



**Larimer County PID #60 Smithfield - Construction
RESOLUTION TO ADOPT 2020 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For Larimer County PID #60 Smithfield - Construction, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2020, And Ending On The Last Day Of December, 2020.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 4th and 6th, 2019, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$18,327,190 for the district for the taxable year 2019;

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

Section 1. That the Beginning balances, Revenues, Expenditures and Designated End balances for 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 - Construction	400,333	6,000	200,000	206,333

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 - 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 #60 Smithfield - Construction, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of Larimer County PID #60 Smithfield - Construction during the 2020 budget year, there is hereby levied a mill levy of 0.000 mills upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2019.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2020 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 2019.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the Larimer County PID #60 Smithfield - Construction during the 2020 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 2019.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County PID #60 Smithfield - Construction during the 2020 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2019.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to the Larimer County PID #60 Smithfield - Construction District during the 2020 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2019.

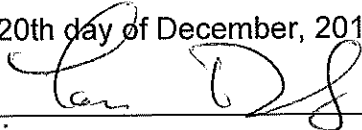
Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:

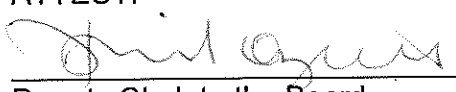
- a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.
- b. Proprietary funds shall be budgeted on a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

- a. Total amount to be expended during the 2020 budget:
 - 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, 2019.

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

ATTEST:

Deputy Clerk to the Board



**Larimer County PID #61 Little Thompson
RESOLUTION TO ADOPT 2020 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, 2020, And Ending On The Last Day Of December, 2020.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 4th and 6th, 2019, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$3,438,846 for the district for the taxable year 2019;

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

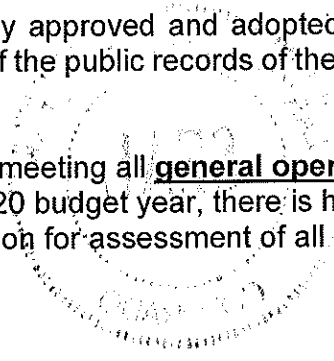
Section 1. That the Beginning balances, Revenues, Expenditures and Designated End balances for each fund are adopted as follows:

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Larimer County PID #61 Little Thompson	567	54,117	44,621	10,063

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 2020 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 2019.



Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2020 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 2019.

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 2020 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 2019.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County PID #61 Little Thompson during the 2020 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2019.

Section 8. That for the purpose of meeting all **refunds/abateements** applicable to the Larimer County PID #61 Little Thompson District during the 2020 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2019.

Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:
a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.
b. Proprietary funds shall be budgeted on a modified 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 2020 budget:
 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, 2019.

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

ATTEST:

Deputy Clerk to the Board



**Larimer County PID #62 Ridgewood Meadows
RESOLUTION TO ADOPT 2020 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, 2020, And Ending On The Last Day Of December, 2020.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 4th and 6th, 2019, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$1,222,025 for the district for the taxable year 2019;

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

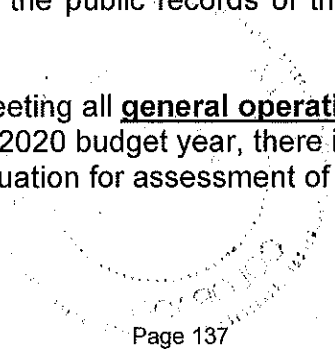
Section 1. That the Beginning balances, Revenues, Expenditures and Designated End balances for each fund are adopted as follows:

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Larimer County PID #62 Ridgewood Meadows	110,218	51,754	4,427	157,545

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 2020 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 2019.



Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2020 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 2019.

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 2020 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 2019.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County PID #62 Ridgewood Meadows during the 2020 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2019.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to the Larimer County PID #62 Ridgewood Meadows District during the 2020 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2019.

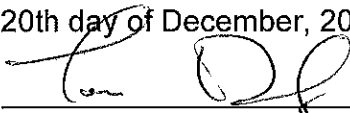
Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:

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

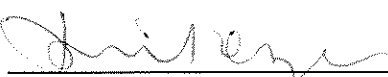
Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for the Larimer County PID #62 Ridgewood Meadows totals as follows:

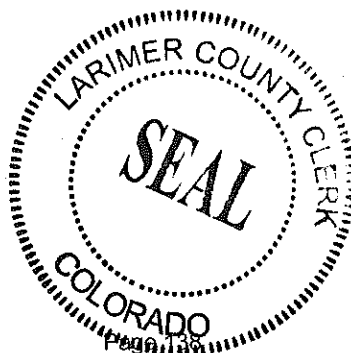
- a. Total amount to be expended during the 2020 budget:
 - Involving Real Property 0
- b. Total maximum payment liability over the entire terms of all agreements:
 - Involving Real Property 0

ADOPTED THIS 20th day of December, 2019.

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

ATTEST:


Deputy Clerk to the Board



**Larimer County PID #63 Autumn Creek
RESOLUTION TO ADOPT 2020 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, 2020, And Ending On The Last Day Of December, 2020.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 4th and 6th, 2019, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$674,090 for the district for the taxable year 2019;

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

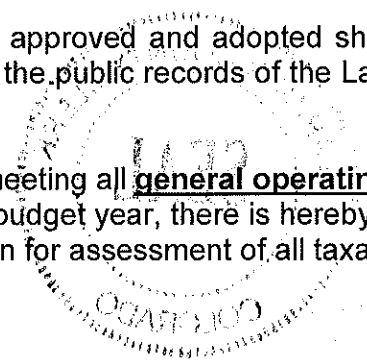
Section 1. That the Beginning balances, Revenues, Expenditures and Designated End balances for each fund are adopted as follows:

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Larimer County PID #63 Autumn Creek	6,450	18,284	2,740	21,994

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 2020 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 2019.



Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2020 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 2019.

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 2020 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 2019.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County PID #63 Autumn Creek during the 2020 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2019.


Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to the Larimer County PID #63 Autumn Creek District during the 2020 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2019.

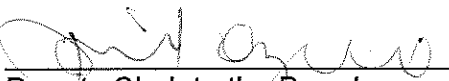
Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:
a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.
b. Proprietary funds shall be budgeted on a modified 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 2020 budget:
 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, 2019.

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

ATTEST:

Deputy Clerk to the Board



**Larimer County PID #64 Soaring Peaks Ranches
RESOLUTION TO ADOPT 2020 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, 2020, And Ending On The Last Day Of December, 2020.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 4th and 6th, 2019, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$1,150,389 for the district for the taxable year 2019;

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

Section 1. That the Beginning balances, Revenues, Expenditures and Designated End balances for 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	23,310	31,699	3,614	51,395

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 2020 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 2019.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2020 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 2019.

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 2020 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 2019.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County PID #64 Soaring Peaks Ranches during the 2020 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2019.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to the Larimer County PID #64 Soaring Peaks Ranches District during the 2020 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2019.

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

- a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.
- b. Proprietary funds shall be budgeted on a modified 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 2020 budget:
 - 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, 2019.

By: [Signature]
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

[Signature]
Deputy Clerk to the Board



**Larimer County PID #65 Riviera Estates
RESOLUTION TO ADOPT 2020 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, 2020, And Ending On The Last Day Of December, 2020.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 4th and 6th, 2019, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$871,158 for the district for the taxable year 2019;

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

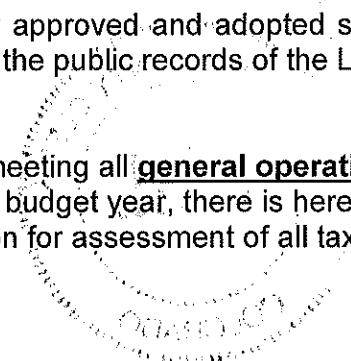
Section 1. That the Beginning balances, Revenues, Expenditures and Designated End balances for each fund are adopted as follows:

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Larimer County PID #65 Riviera Estates	18,450	22,634	3,021	38,063

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 2020 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 2019.



Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2020 budget year, there is hereby certified a **percentage tax credit of 12%** upon each dollar of the total property taxes due to the district for the taxable year 2019.

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 2020 budget year, there is hereby levied a **temporary mill levy reduction** (CRS 39-5-121 (SB 93-255)) of **-3.169 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2019.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County PID #65 Riviera Estates during the 2020 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2019.

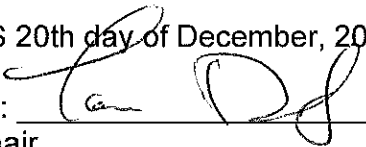
Section 8. That for the purpose of meeting all **refunds/abatements** applicable to the Larimer County PID #65 Riviera Estates District during the 2020 budget year, there is hereby levied a mill levy of **0.000** mills upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2019.

Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:
a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.
b. Proprietary funds shall be budgeted on a modified accrual basis and accounted for on a full accrual basis.

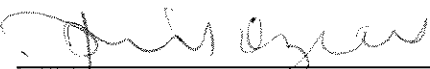
Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for the Larimer County PID #65 Riviera Estates totals as follows:

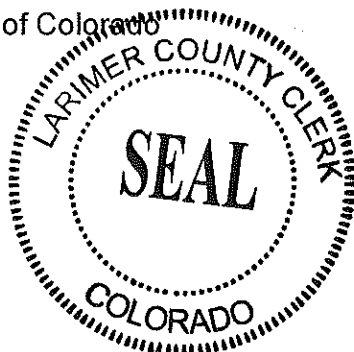
- a. Total amount to be expended during the 2020 budget:
 Involving Real Property 0
- b. Total maximum payment liability over the entire terms of all agreements:
 Involving Real Property 0

ADOPTED THIS 20th day of December, 2019.

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

ATTEST:


Deputy Clerk to the Board



**Larimer County PID #66 Carter Lake Heights
RESOLUTION TO ADOPT 2020 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, 2020, And Ending On The Last Day Of December, 2020.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 4th and 6th, 2019, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$1,177,136 for the district for the taxable year 2019;

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

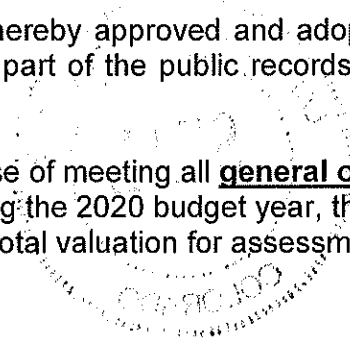
Section 1. That the Beginning balances, Revenues, Expenditures and Designated End balances for each fund are adopted as follows:

<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	325	23,040	13,101	10,264

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 2020 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 2019.



Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2020 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 2019.

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 2020 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 2019.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County PID #66 Carter Lake Heights during the 2020 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2019.

Section 8. That for the purpose of meeting all **refunds/abatements** applicable to the Larimer County PID #66 Carter Lake Heights District during the 2020 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2019.

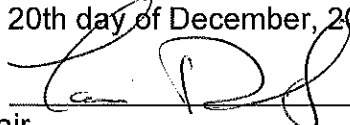
Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:

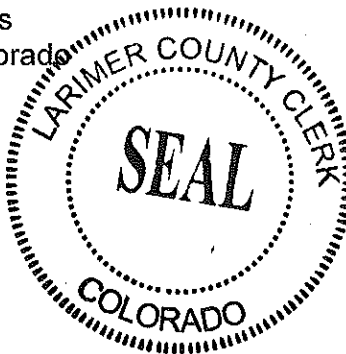
- a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.
- b. Proprietary funds shall be budgeted on a modified 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 2020 budget:
 - 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, 2019.

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



ATTEST:


Deputy Clerk to the Board

**Larimer County PID #67 Manor Ridge Estates
RESOLUTION TO ADOPT 2020 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For Larimer County PID #67 Manor Ridge Estates, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2020, And Ending On The Last Day Of December, 2020.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 4th and 6th, 2019, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$4,672,904 for the district for the taxable year 2019;

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

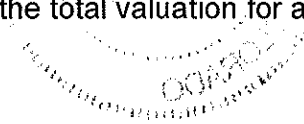
Section 1. That the Beginning balances, Revenues, Expenditures and Designated End balances for each fund are adopted as follows:

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Larimer County PID #67 Manor Ridge Estates	0	173,340	11,340	162,000

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 #67 Manor Ridge Estates for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners, and made a part of the public records of the Larimer County PID #67 Manor Ridge Estates, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of Larimer County PID #67 Manor Ridge Estates during the 2020 budget year, there is hereby levied a mill levy of 41.545 mills upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2019.



Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2020 budget year, there is hereby certified a **percentage tax credit of 17%** upon each dollar of the total property taxes due to the district for the taxable year 2019.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the Larimer County PID #67 Manor Ridge Estates during the 2020 budget year, there is hereby levied a **temporary mill levy reduction** (CRS 39-5-121 (SB 93-255)) of **-6.877 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2019.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County PID #67 Manor Ridge Estates during the 2020 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2019.

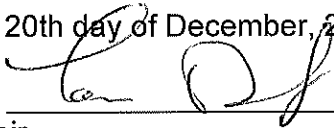
Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to the Larimer County PID #67 Manor Ridge Estates District during the 2020 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2019.

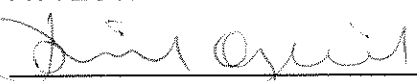
Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:
a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.
b. Proprietary funds shall be budgeted on a modified 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 #67 Manor Ridge Estates totals as follows:

- a. Total amount to be expended during the 2020 budget:
 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, 2019.

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

ATTEST:

Deputy Clerk to the Board



**Larimer County PID #68 Scenic Ranch Estates
RESOLUTION TO ADOPT 2020 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For Larimer County PID #68 Scenic Ranch Estates, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2020, And Ending On The Last Day Of December, 2020.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 4th and 6th, 2019, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$870,932 for the district for the taxable year 2019;

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

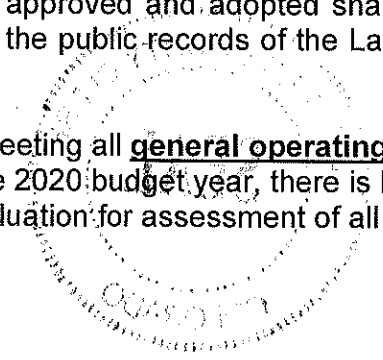
Section 1. That the Beginning balances, Revenues, Expenditures and Designated End balances for each fund are adopted as follows:

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Larimer County PID #68 Scenic Ranch Estates	0	22,347	2,712	19,635

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 #68 Scenic Ranch Estates for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners, and made a part of the public records of the Larimer County PID #68 Scenic Ranch Estates, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of Larimer County PID #68 Scenic Ranch Estates during the 2020 budget year, there is hereby levied a mill levy of **27.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2019.



Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2020 budget year, there is hereby certified a **percentage tax credit of 11%** upon each dollar of the total property taxes due to the district for the taxable year 2019.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the Larimer County PID #68 Scenic Ranch Estates during the 2020 budget year, there is hereby levied a **temporary mill levy reduction** (CRS 39-5-121 (SB 93-255)) of **-3.020 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2019.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County PID #68 Scenic Ranch Estates during the 2020 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2019.

Section 8. That for the purpose of meeting all **refunds/abatements** applicable to the Larimer County PID #68 Scenic Ranch Estates District during the 2020 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2019.

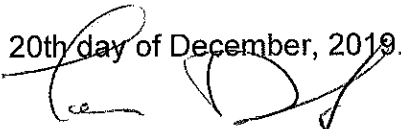
Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:

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

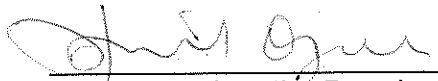
Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for the Larimer County PID #68 Scenic Ranch Estates totals as follows:

- a. Total amount to be expended during the 2020 budget:
 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, 2019.

By: 

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

ATTEST:


Deputy Clerk to the Board



**Larimer County Public Trustee
RESOLUTION TO ADOPT 2020 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For Larimer County Public Trustee, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2020, And Ending On The Last Day Of December, 2020.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 4th and 6th, 2019, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$6,479,671,056 for the district for the taxable year 2019;

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

Section 1. That the Beginning balances, Revenues, Expenditures and Designated End balances for 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	\$302,903	\$327,000	\$324,903	\$305,000

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

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

Section 4. That for the purpose of meeting all general operating expenses of Larimer County Public Trustee during the 2020 budget year, there is hereby levied a mill levy of 0.000 mills upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2019.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2020 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 2019.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the Larimer County Public Trustee during the 2020 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 2019.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County Public Trustee during the 2020 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2019.

Section 8. That for the purpose of meeting all **refunds/abatements** applicable to the Larimer County Public Trustee during the 2020 budget year, there is hereby levied a mill levy of 0.000 mills upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2019.

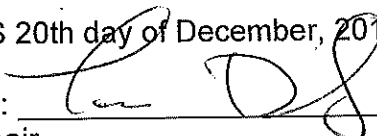
Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:

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

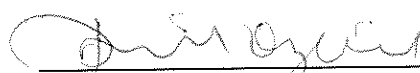
Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for the Larimer County Public Trustee totals as follows:

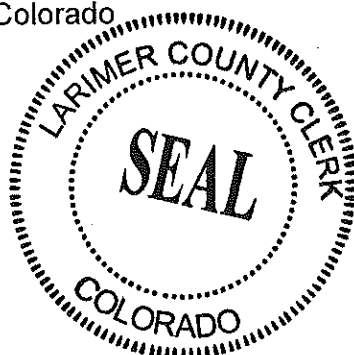
- a. Total amount to be expended during the 2020 budget:
Involving Real Property
- b. Total maximum payment liability over the entire terms of all agreements:
Involving Real Property

ADOPTED THIS 20th day of December, 2019.

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

ATTEST:


Deputy Clerk to the Board



**Larimer County Pest Control District
RESOLUTION TO ADOPT 2020 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For Larimer County Pest Control District, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2020, And Ending On The Last Day Of December, 2020.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 4th and 6th, 2019, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$6,479,671,056 for the district for the taxable year 2019;

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

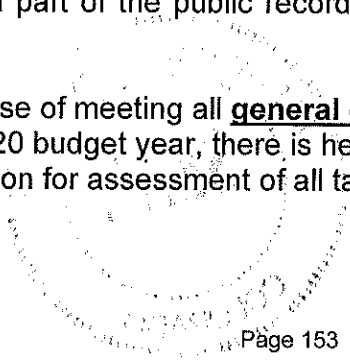
Section 1. That the Beginning balances, Revenues, Expenditures and Designated End balances for each fund are adopted as follows:

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Larimer County Pest Control District	\$1,009,258	\$1,231,597	\$1,074,253	\$1,166,602

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

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

Section 4. That for the purpose of meeting all general operating expenses of Larimer County Pest Control District during the 2020 budget year, there is hereby levied a mill levy of 0.142 mills upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2019.



Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2020 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 2019.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the Larimer County Pest Control District during the 2020 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 2019.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County Pest Control District during the 2020 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2019.

Section 8. That for the purpose of meeting all **refunds/abatements** applicable to the Larimer County Pest Control District during the 2020 budget year, there is hereby levied a mill levy of 0.000 mills upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2019.

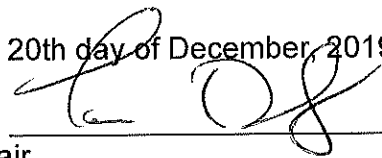
Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:


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

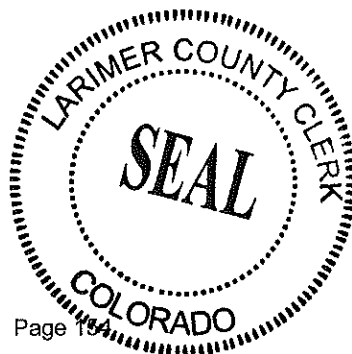
Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for the Larimer County Pest Control District totals as follows:

- a. Total amount to be expended during the 2020 budget: 0
Involving Real Property
- b. Total maximum payment liability over the entire terms of all agreements:
Involving Real Property

ADOPTED THIS 20th day of December, 2019.

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

ATTEST:

Deputy Clerk to the Board



**COUNTY OF LARIMER
RESOLUTION TO APPROPRIATE SUMS OF MONEY FOR 2020**

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, 2020, AND ENDING ON THE LAST DAY OF DECEMBER, 2020.

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 2020 Appropriation of Funds by Spending Agency

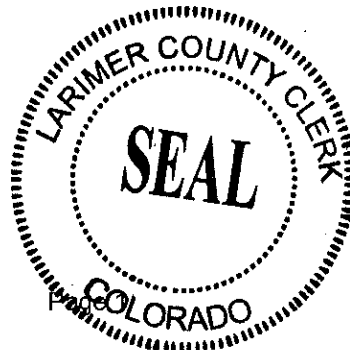
Section 2. That the appropriation for the Larimer County Public Trustee Fund is appropriated in total and not subject to the limitation of Personnel Costs or Operating and Capital Costs.

ADOPTED THIS 20th day of December, 2019.

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

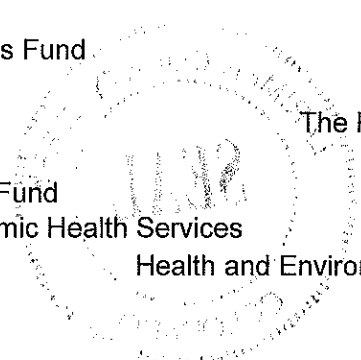
ATTEST:


Deputy Clerk to the Board



2020 Appropriation of Funds by Spending Agency

<u>Rollup Fund and Spending Agency</u>	<u>2020 Spending Agency Appropriation</u>
101 General and Natural Disaster Fund	
Assessor	\$4,731,938
Clerk & Recorder	\$11,704,562
Community Planning, Infrastructure & Resources	\$8,174,675
Coroner	\$1,614,291
County Manager	\$40,765,589
Criminal Justice Services	\$9,680,346
District Attorney	\$10,142,097
Financial Services	\$2,574,010
Human and Economic Health Services	\$2,118,208
Information Technology	\$10,179,216
Sheriff	\$59,549,806
Surveyor	\$10,243
Treasurer	\$1,652,544
General and Natural Disaster Fund Memo Total:	\$162,897,525
 112 Criminal Justice Services Fund	
Criminal Justice	\$11,324,032
Criminal Justice Services Fund Memo Total:	\$11,324,032
 118 Building Inspection Fund	
Community Planning, Infrastructure & Resources	\$2,564,274
Building Inspection Fund Memo Total:	\$2,564,274
 122 Conservation Trust Fund	
Community Planning, Infrastructure & Resources	\$934,981
Conservation Trust Fund Memo Total:	\$934,981
 142 Workforce Center Fund	
Human and Economic Health Services	\$6,895,607
Workforce Center Fund Memo Total:	\$6,895,607
 162 The Ranch Fund	
Community Planning, Infrastructure & Resources	\$24,504,075
The Ranch Fund Memo Total:	\$24,504,075
 168 Developmental Disabilities Fund	
County Manager	\$4,859,753
The Ranch Fund Memo Total:	\$4,859,753
 182 Health and Environment Fund	
Human and Economic Health Services	\$11,139,990
Health and Environment Fund Memo Total:	\$11,139,990



Rollup Fund and Spending Agency

2020 Spending Agency Appropriation

211 Open Lands Roll-Up Fund		
Community Planning, Infrastructure & Resources		<u>\$15,853,174</u>
	Open Lands Fund Memo Total:	\$15,853,174
220 Sales Tax Roll-Up Fund		
Financial Services		<u>\$8,547,364</u>
	Sales Tax Fund Memo Total:	\$8,547,364
226 Parks Fund		
Community Planning, Infrastructure & Resources		<u>\$9,522,109</u>
	Parks Fund Memo Total:	\$9,522,109
242 Pest Control District Fund		
Community Planning, Infrastructure & Resources		<u>\$1,074,253</u>
	Pest Control District Fund Memo Total:	\$1,074,253
246 Public Trustee Fund		
Public Trustee		<u>\$324,903</u>
	Public Trustee Fund Memo Total:	\$324,903
252 Road and Bridge Fund		
Community Planning, Infrastructure & Resources		<u>\$55,158,033</u>
	Road and Bridge Fund Memo Total:	\$55,158,033
262 Human Services Fund		
Human and Economic Health Services		<u>\$50,459,470</u>
	Human Services Fund Memo Total:	\$50,459,470
265 Behavioral Health Fund		
Human and Economic Health Services		<u>\$22,484,460</u>
	Human Services Fund Memo Total:	\$22,484,460
301 West Vine Stormwater Basin Fund		
Community Planning, Infrastructure & Resources		<u>\$8,000</u>
	West Vine Stormwater Basin Fund Memo Total:	\$8,000
350 General & Public Improvement Districts Roll-Up Fund		
Community Planning, Infrastructure & Resources		<u>\$2,195,068</u>
	General & Public Improvement Districts Fund Memo Total:	\$2,195,068
383 Centro Business Park PID #38 Roll-Up Fund		
Community Planning, Infrastructure & Resources		<u>\$3,614</u>
	Centro Business Park PID #38 Fund Memo Total:	\$3,614
401 Assessment Debt Service Roll-Up Fund		
Financial Services		<u>\$351,730</u>
	Assessment Debt Service Fund Memo Total:	\$351,730

Rollup Fund and Spending Agency**2020 Spending Agency Appropriation**

485 Jail Improvement COP Debt Service	
Financial Services	<u>\$6,003,500</u>
Jail Improvement COP Debt Service Fund Memo Total:	\$6,003,500
508 Information Technology Capital Projects Fund	
Information Technology	<u>\$5,129,508</u>
Information Technology Capital Projects Fund Memo Total:	\$5,129,508
512 Capital Expenditures Fund	
County Manager	<u>\$84,875,000</u>
Capital Expenditures Fund Memo Total:	\$84,875,000
522 Replacement Fund	
Clerk & Recorder	\$1,544,527
Community Planning, Infrastructure & Resources	\$53,287
Coroner	\$9,000
County Manager	\$402,722
Criminal Justice Services	\$2,500
District Attorney	\$29,500
Financial Services	\$14,850
Human and Economic Health Services	\$25,239
Sheriff	\$1,122,698
Treasurer	<u>\$9,000</u>
Replacement Fund Memo Total:	\$3,213,323
531 Improvement District Construction Roll-Up Fund	
Community Planning, Infrastructure & Resources	<u>\$104,624</u>
Improvement District Construction Fund Memo Total:	\$104,624
552 Solid Waste Fund	
Community Planning, Infrastructure & Resources	<u>\$17,306,482</u>
Solid Waste Fund Memo Total:	\$17,306,482
608 Information Management Fund	
Information Technology Management	<u>\$14,100,317</u>
Information Technology Management Fund Memo Total:	\$14,100,317
610 Facilities Management Fund	
County Manager	<u>\$11,286,422</u>
Facilities Management Fund Memo Total:	\$11,286,422
612 Fleet Services Fund	
County Manager	<u>\$8,912,522</u>
Fleet Services Fund Memo Total:	\$8,912,522

Rollup Fund and Spending Agency

2020 Spending Agency Appropriation

645 Self-Insured Employee Benefits Fund		
County Manager		<u>\$30,625,851</u>
	Self-Insured Employee Benefits Fund Memo Total:	<u>\$30,625,851</u>
672 Self-Insured Unemployment Fund		
County Manager		<u>\$255,000</u>
	Self-Insured Unemployment Fund Memo Total:	<u>\$255,000</u>
682 Self-Insured Risk Management Fund		
Financial Services		<u>\$2,842,219</u>
	Self-Insured Risk Management Fund Memo Total:	<u>\$2,842,219</u>
859 Drainage and Street Improvement Fees Roll-Up Fund		
Community Planning, Infrastructure & Resources		<u>\$58,502</u>
	Drainage and Street Improvement Fees Fund Memo Total:	<u>\$58,502</u>
<u>Report Total (Memo Only):</u>		<u>\$575,815,685</u>

**COUNTY OF LARIMER
RESOLUTION TO DESIGNATE ENDING 2020 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
2020, AND ENDING ON THE LAST DAY OF DECEMBER 2020.

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:

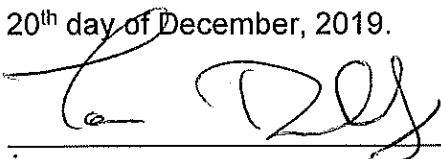
See Attached - Larimer County - Designations of 2020 Ending Fund Balances by Fund

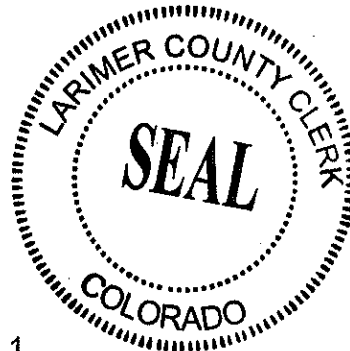
Section 2. The designations above represent "managerial intent" and, as such, may be amended by the Board of County Commissioners at a future date.

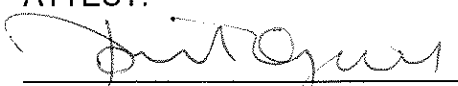
Section 3. That the designations as submitted, amended, and herein above summarized by fund, be approved and adopted as part of the budget of the County of Larimer for the year stated above.

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.

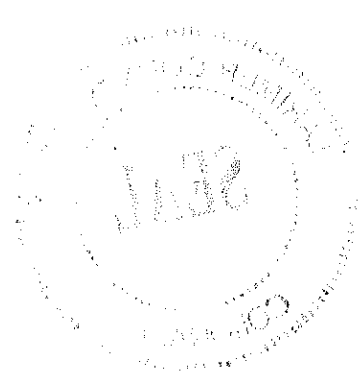
ADOPTED THIS 20th day of December, 2019.

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



ATTEST:

Deputy Clerk to the Board

Designations of 2020 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 2020 Ending Fund Balance
CAPITAL PROJECTS							
508 Information Technology Capital	\$0	\$0	\$1,630,700	\$0	\$0	\$0	\$1,630,700
512 Capital Expenditures	\$0	\$0	\$17,587,772	\$0	\$0	\$0	\$17,587,772
522 Replacement	\$0	\$0	\$787,935	\$0	\$0	\$0	\$787,935
532 Impr Dist Construction-Admin	\$0	\$0	\$63,136	\$0	(\$85,580)	\$0	(\$22,444)
Subtotal - Capital Projects	\$0	\$0	\$20,069,543	\$0	(\$85,580)	\$0	\$19,983,963
DEBT SERVICE							
400 LCID-Surplus and Deficiency	\$0	\$0	\$0	\$0	\$866,898	\$0	\$866,898
433 LCID-Berthoud Estates	\$0	\$0	\$0	\$0	\$94,278	\$0	\$94,278
434 LCID-Fish Creek	\$0	\$0	\$0	\$0	\$18,176	\$0	\$18,176
435 LCID-Western Mini Ranches	\$0	\$0	\$0	\$0	\$145,877	\$0	\$145,877
440 LCID Wonderview	\$0	\$0	\$0	\$0	\$23,105	\$0	\$23,105
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	\$50,379	\$0	\$50,379
446 LCID-Hidden View Estates	\$0	\$0	\$0	\$0	\$21,647	\$0	\$21,647
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	\$24,662	\$0	\$24,662
482 The Ranch Debt Service	\$0	\$0	\$0	\$0	\$0	\$0	\$0
483 Open Space Debt Service	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal - Debt Service	\$0	\$0	\$0	\$0	\$1,245,022	\$0	\$1,245,022
ENTERPRISE							
552 Solid Waste	\$0	\$0	\$0	\$700,000	\$33,066,894	\$0	\$33,766,894
Subtotal - Enterprise	\$0	\$0	\$0	\$700,000	\$33,066,894	\$0	\$33,766,894
GENERAL FUND							
101 General	\$7,500,000	\$0	\$0	\$15,400,000	\$20,207,822	\$0	\$43,107,822
105 Natural Disaster	\$0	\$0	\$0	\$0	\$254,996	\$5,239,088	\$5,494,084
Subtotal - General Fund	\$7,500,000	\$0	\$0	\$15,400,000	\$20,462,818	\$5,239,088	\$48,601,906
INTERNAL SERVICE							
608 Information Technology Div	\$0	\$0	\$1,727,431	\$298,570	(\$445,317)	\$0	\$1,580,684
610 Facilities Management	\$0	\$0	\$5,790,000	\$866,513	\$181,455	\$0	\$6,837,968
612 Fleet Services	\$0	\$0	\$1,521,231	\$850,000	\$7,796,316	\$0	\$10,167,547
645 Employee Benefits	\$0	\$0	\$0	\$0	\$9,578,903	\$0	\$9,578,903
672 Unemployment	\$0	\$0	\$0	\$0	\$1,317,910	\$0	\$1,317,910
682 Risk Management	\$0	\$0	\$0	\$518,324	\$10,260,081	\$0	\$10,778,405
Subtotal - Internal Service	\$0	\$0	\$9,038,662	\$2,533,407	\$28,689,348	\$0	\$40,261,417



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 2020 Ending Fund Balance
SPECIAL REVENUE							
112 Criminal Justice Services	\$0	\$0	\$50,000	\$666,125	\$2,617,647	\$0	\$3,333,772
118 Building Inspection	\$0	\$0	\$195,000	\$2,290,783	\$1,389,293	\$0	\$3,875,076
122 Conservation Trust	\$0	\$0	\$0	\$0	\$2,641,624	\$0	\$2,641,624
142 Workforce Center	\$0	\$0	\$0	\$0	\$497,550	\$0	\$497,550
162 The Ranch	\$0	\$0	\$0	\$1,500,000	\$8,456,722	\$0	\$9,956,722
168 Developmental Disabilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0
182 Health and Environment	\$163,605	\$0	\$0	\$880,307	\$606,348	\$0	\$1,650,260
212 Open Lands-Acquisitions & Imp	\$0	\$0	\$0	\$0	(\$5,437,787)	\$0	(\$5,437,787)
214 Open Lands-Long-Term Mgmt	\$0	\$0	\$0	\$0	\$671,636	\$0	\$671,636
217 Open Lands-Regl Park Fees	\$0	\$0	\$0	\$0	\$169,234	\$0	\$169,234
218 Open Lands Acquisition & Consv	\$0	\$0	\$0	\$0	(\$3,288,975)	\$0	(\$3,288,975)
219 Open Lands Open Lands LTM	\$0	\$0	\$0	\$0	\$10,067,504	\$0	\$10,067,504
220 Sales Tax-Behavioral Health	\$0	\$0	\$0	\$0	\$24,453	\$0	\$24,453
222 Sales Tax-Open Space	\$0	\$0	\$0	\$0	(\$12,223)	\$0	(\$12,223)
224 Sales Tax-Jail Expansion 97	\$0	\$0	\$0	\$0	\$2,857,759	\$0	\$2,857,759
225 Sales Tax-Larlmer Humane Soc	\$0	\$0	\$0	\$0	\$41,641	\$0	\$41,641
226 Parks Operations	\$0	\$0	\$0	\$0	\$2,610,889	\$0	\$2,610,889
228 Parks Projects and Cost Pools	\$0	\$0	\$0	\$0	(\$367,055)	\$0	(\$367,055)
242 Pest Control	\$36,948	\$0	\$0	\$107,516	\$1,022,138	\$0	\$1,166,602
246 Public Trustee	\$0	\$0	\$0	\$305,000	\$0	\$0	\$305,000
252 Road and Bridge	\$0	\$0	\$17,093,912	\$6,088,688	(\$3,340)	\$0	\$23,179,260
255 Transportation Expansion	\$0	\$0	\$0	\$0	\$5,630,374	\$0	\$5,630,374
262 Human Services	\$700,000	\$295,254	\$0	\$9,581,914	\$1,911,646	\$0	\$12,488,814
265 Behavioral Health	\$0	\$0	\$0	\$114,790	\$6,063,480	\$0	\$6,178,270
301 West Vine Stormwater Basin	\$0	\$0	\$0	\$0	\$609,512	\$0	\$609,512
302 PID67-Manor Ridge Estates	\$0	\$0	\$0	\$0	\$162,000	\$0	\$162,000
310 PIDS2-Soldier Canyon Estates	\$0	\$0	\$0	\$0	\$11,228	\$0	\$11,228
311 PIDS3-Horseshoe View Est N	\$0	\$0	\$0	\$0	\$90,567	\$0	\$90,567
312 PIDS4-Terry Shores	\$0	\$0	\$0	\$0	\$60,640	\$0	\$60,640
313 PIDS6-Boyd's West	\$0	\$0	\$0	\$0	\$20,246	\$0	\$20,246
314 PID45-Willows	\$0	\$0	\$0	\$0	\$39,682	\$0	\$39,682
315 PIDS5-Storm Mountain	\$0	\$0	\$0	\$0	\$93,627	\$0	\$93,627
316 PIDS7-Cobblestone Farms	\$0	\$0	\$0	\$0	(\$47,883)	\$0	(\$47,883)
317 PIDS8-Misty Creek	\$0	\$0	\$0	\$0	\$24,728	\$0	\$24,728
318 PIDS9-Grasslands	\$0	\$0	\$0	\$0	\$14,933	\$0	\$14,933
319 PID62-Ridgewood Meadows	\$0	\$0	\$0	\$0	\$157,545	\$0	\$157,545
321 PID60-Smithfield Maintenance	\$0	\$0	\$0	\$0	\$221,197	\$0	\$221,197
322 PID60-Smithfield Debt	\$0	\$0	\$0	\$0	\$61,180	\$0	\$61,180
323 PID60-Smithfield Construction	\$0	\$0	\$0	\$0	\$206,333	\$0	\$206,333
324 PID 61 - Little Thompson	\$0	\$0	\$0	\$0	\$10,063	\$0	\$10,063
325 PID63 - Autumn Creek	\$0	\$0	\$0	\$0	\$21,994	\$0	\$21,994
326 PID64 - Soaring Peaks Ranches	\$0	\$0	\$0	\$0	\$51,395	\$0	\$51,395
327 PID65 - Riviera Estates	\$0	\$0	\$0	\$0	\$38,063	\$0	\$38,063
328 PID66 - Carter Lake Heights	\$0	\$0	\$0	\$0	\$10,264	\$0	\$10,264
351 GID2-Pinewood Springs	\$0	\$0	\$0	\$0	\$75,357	\$0	\$75,357
352 GID4-Carrlage Hills	\$0	\$0	\$0	\$0	\$242,417	\$0	\$242,417
353 GID8-Namaqua Hills	\$0	\$0	\$0	\$0	\$644,294	\$0	\$644,294
354 GID10-Homestead Estates	\$0	\$0	\$0	\$0	\$17,624	\$0	\$17,624
355 GID11-Meadowdale	\$0	\$0	\$0	\$0	\$4,000	\$0	\$4,000
356 GID13A-Red Feather	\$0	\$0	\$0	\$0	\$91,216	\$0	\$91,216
357 GID14-Little Valley Road	\$0	\$0	\$0	\$0	\$29,896	\$0	\$29,896
358 GID12-Club Estates	\$0	\$0	\$0	\$0	\$203,942	\$0	\$203,942
360 GID16-Kitchell Subdivision	\$0	\$0	\$0	\$0	\$42,784	\$0	\$42,784
361 GID17-Country Meadows	\$0	\$0	\$0	\$0	\$64,122	\$0	\$64,122
362 GID18-Venner Ranch	\$0	\$0	\$0	\$0	\$63,740	\$0	\$63,740
363 PID19-Highland Hills	\$0	\$0	\$0	\$0	\$599,487	\$0	\$599,487
364 PID20-Ptarmigan	\$0	\$0	\$0	\$0	\$108,699	\$0	\$108,699
365 PID21-Solar Ridge	\$0	\$0	\$0	\$0	\$167,763	\$0	\$167,763
366 PID22-Saddleback	\$0	\$0	\$0	\$0	\$95,938	\$0	\$95,938
367 PID24-Westridge	\$0	\$0	\$0	\$0	\$321,796	\$0	\$321,796
368 GID1991-1-Arapahoe Pines	\$0	\$0	\$0	\$0	\$130,425	\$0	\$130,425

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 2020 Ending Fund Balance
369 PID28-Trotwood	\$0	\$0	\$0	\$0	\$38,847	\$0	\$38,847
370 PID29-Vine Drive	\$0	\$0	\$0	\$0	\$7,887	\$0	\$7,887
371 PID30-Poudre Overlook	\$0	\$0	\$0	\$0	\$247,016	\$0	\$247,016
372 PID23-Eagle Rock Ranches	\$0	\$0	\$0	\$0	\$11,028	\$0	\$11,028
373 PID25-Estes Park Estates	\$0	\$0	\$0	\$0	\$6,893	\$0	\$6,893
374 PID26-Eagle Ranch Estates	\$0	\$0	\$0	\$0	\$191,130	\$0	\$191,130
375 PID31-Foothills Shadow	\$0	\$0	\$0	\$0	\$59,106	\$0	\$59,106
376 PID27-Crown Point	\$0	\$0	\$0	\$0	\$30,869	\$0	\$30,869
377 PID32-Charles Heights	\$0	\$0	\$0	\$0	\$10,749	\$0	\$10,749
378 PID35-Bruns	\$0	\$0	\$0	\$0	\$86,776	\$0	\$86,776
379 PID36-Bonnell West	\$0	\$0	\$0	\$0	\$563,644	\$0	\$563,644
380 PID33-Prairie Trails	\$0	\$0	\$0	\$0	\$208,737	\$0	\$208,737
381 PID34-Mtn Range Shadows	\$0	\$0	\$0	\$0	\$311,535	\$0	\$311,535
382 PID40-Paragon Estates	\$0	\$0	\$0	\$0	\$214,026	\$0	\$214,026
384 PID38-Centro Bus Park Maint	\$0	\$0	\$0	\$0	\$266,867	\$0	\$266,867
387 PID37-Terry Cove	\$0	\$0	\$0	\$0	\$83,640	\$0	\$83,640
388 PID42-Cottonwood Shores	\$0	\$0	\$0	\$0	\$316,903	\$0	\$316,903
389 PID41-The Bluffs	\$0	\$0	\$0	\$0	\$197,114	\$0	\$197,114
390 PID39-Rainbow Lakes Estates	\$0	\$0	\$0	\$0	\$348,460	\$0	\$348,460
391 PID43-Grayhawk Knolls	\$0	\$0	\$0	\$0	\$77,805	\$0	\$77,805
392 PID46-Koral Heights	\$0	\$0	\$0	\$0	\$2,573	\$0	\$2,573
393 PID47-Park Hill	\$0	\$0	\$0	\$0	\$10,598	\$0	\$10,598
394 PID49-Wagon Wheel	\$0	\$0	\$0	\$0	\$18,064	\$0	\$18,064
395 PID48-Puebla Vista Estates	\$0	\$0	\$0	\$0	\$68,694	\$0	\$68,694
397 PID51-Clydsedale Estates	\$0	\$0	\$0	\$0	\$67,061	\$0	\$67,061
398 PID44-Horseshoe View Est S	\$0	\$0	\$0	\$0	\$862,038	\$0	\$862,038
399 PID68-Scenic Ranch Estates	\$0	\$0	\$0	\$0	\$19,635	\$0	\$19,635
882 Drainage-Fox Meadows	\$0	\$0	\$0	\$0	\$1,532	\$0	\$1,532
883 Drainage-McClland/Mail Creek	\$0	\$0	\$0	\$0	\$6,471	\$0	\$6,471
884 Drainage-Evergreen/Greenbriar	\$0	\$0	\$0	\$0	\$1,867	\$0	\$1,867
885 Drainage-West Vine	\$0	\$0	\$0	\$0	\$34,795	\$0	\$34,795
886 Drainage-Canal/Spring Creek	\$0	\$0	\$0	\$0	\$4,872	\$0	\$4,872
887 Drainage-Fossil Creek	\$0	\$0	\$0	\$0	\$352,187	\$0	\$352,187
888 Drainage-Dry Creek	\$0	\$0	\$0	\$0	\$7,367	\$0	\$7,367
889 Drainage-Cooper Slough	\$0	\$0	\$0	\$0	\$3,856	\$0	\$3,856
890 Drainage-Boxelder Creek	\$0	\$0	\$0	\$0	\$10,827	\$0	\$10,827
892 Drainage-Loveland	\$0	\$0	\$0	\$0	\$63,282	\$0	\$63,282
893 Drainage-LaPorte	\$0	\$0	\$0	\$0	\$12,783	\$0	\$12,783
898 Development Review	\$0	\$0	\$0	\$0	\$61,915	\$0	\$61,915
899 Glacier View Meadows	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SUBTOTAL - Special Revenue	\$900,553	\$295,254	\$17,338,912	\$21,535,123	\$47,820,821	\$0	\$87,890,663
TOTAL - ALL FUNDS	\$8,400,553	\$295,254	\$46,447,117	\$40,168,530	\$131,199,323	\$5,239,088	\$231,749,865

**2020 Budget Year (2019 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	do Dept of Local Affairs, 1313 Sherman St, #419, Denver, Co 80203
Division of Local Gov't	1 copy	do 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	

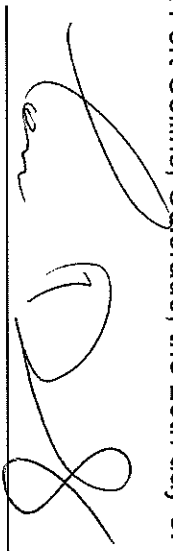
Prepared by Josh Fudge, Budget Manager
Phone - 970-498-7017
Business Objects Report - Budget System/Cert.rpt

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 20th day of December, 2019.



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	141,609,550	9.636	1,364,550	-1,448	-205,051	-	-	-	-	-	-	-	-	-	-	8,188	1,159,499	
Yes	Town of Estes Park	241,288,404	1.822	439,627	-	-	-	-	-	-	-	-	-	-	-	-	1,822	439,627	
Yes	City of Fort Collins	2,945,819,604	9.797	28,860,195	-	-	-	-	-	-	-	-	-	-	-	-	9,797	28,860,195	
Yes	City of Loveland	1,410,011,430	9.564	13,485,349	-	-	-	-	-	-	-	-	-	-	-	-	9,564	13,485,349	
Yes	Town of Timnath	125,946,710	6.688	842,332	-	-	-	-	-	-	-	-	-	-	-	-	6,688	842,332	
Yes	Town of Wellington	115,135,503	12.439	1,432,171	-	-	0.743	85,546	-	-	-	-	-	-	-	-	13,182	1,517,716	
Yes	Town of Windsor	153,943,564	12.030	1,851,941	-	-	-	-	-	-	-	-	-	-	-	-	12,030	1,851,941	
Yes	Town of Johnstown	239,607,677	23.947	5,737,885	-	-	-	-	-	-	-	-	-	-	-	-	23,947	5,737,885	
	Sub-Total			64,014,049		-205,051		85,546		0		0		0				23,947	53,894,544

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	520,500	6.299	3,279	-	-	-	-	-	-	0.056	29	-	-	-	-	6,355	3,308
	Sub-Total			3,279		0		0		0		29		0		0		3,308

County Districts

Rec'd	Taxing Authority Name	Total Assessed Value	Gen Levy	Gen Revenue	Temp Credit Levy	Temp Credit Revenue	Bond Redem Levy	Bond Redem Revenue	Cont Oblig Levy	Cont Oblig Revenue	Abate Refnd Levy	Abate Refnd Revenue	Tax Cred Levy	Tax Cred Revenue	Cap Exp Levy	Cap Exp Revenue	Tot Levy	Tot Revenue
Yes	Larimer County - Capital Expenditures	6,837,623,386	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	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	Bond Oblig Levy	Bond Oblig 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	6,837,623,386	0.750	5,128,218	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.750	5,128,218
Yes	Larimer County - General Fund	6,837,623,386	18.669	127,651,591	-0.540	-3,692,317	-	-	-	-	-	-	0.082	560,685	-	-	-	-	18.211	124,519,959
Yes	Larimer County - Health & Environment	6,837,623,386	0.618	4,225,651	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.618	4,225,651
Yes	Larimer County - Road and Bridge	6,837,623,386	0.813	5,558,988	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.813	5,558,988
Yes	Larimer County - Social Services	6,837,623,386	1.471	10,058,144	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1.471	10,058,144
	Sub-Total			152,622,592		-3,692,317			0				0	660,685		0			0	149,490,960

Downtown Development Authority Districts

Rec'd	Taxing Authority Name	Total Assessed Value	Gen Levy	Gen Revenue	Temp Credit Levy	Temp Credit Revenue	Bond Redem Levy	Bond Redem Revenue	Bond Oblig Levy	Bond Oblig Revenue	Cont Oblig Levy	Cont Oblig Revenue	Abate Refnd Levy	Abate Refnd Revenue	Tax Cred Levy	Tax Cred Revenue	Cap Exp Levy	Cap Exp Revenue	Tot Levy	Tot Revenue
Yes	Fort Collins Downtown Dev Auth	217,241,113	5.000	1,086,206	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5.000	1,086,206
Yes	Loveland Downtown Dev Auth	51,042,137	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
	Sub-Total			1,086,206		0			0					0		0				1,086,206

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	Bond Oblig Levy	Bond Oblig 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	371,047,013	1.950	723,542	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1.950	723,542
Yes	Front Range Fire Rescue Fire Protection District	7,428,289	9.490	70,495	-	-	-	-	-	-	-	-	0.001	7	-	-	2,000	14,857	11.491	85,359
Yes	Allenspark Fire Protection District	6,382,178	7.507	47,911	-	-	-	-	-	-	-	-	0.141	900	-	-	-	-	7.648	48,811
Yes	Berthoud Fire Protection District	235,478,825	12.563	2,958,320	-	-	-	-	-	-	-	-	0.142	33,438	-	-	1,243	292,700	13.948	3,284,459
Yes	Loveland Rural Fire Protection District	595,562,736	8.708	5,186,160	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8.708	5,186,160
Yes	Pinewood Springs Fire Protection District	13,070,488	8.778	114,733	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8.778	114,733

Revenue - Mill Levy Certification

Rec'd	Taxing Authority Name	Total Assessed Value	Gen Levy	Gen Revenue	Temp Credit Levy	Temp Credit Revenue	Bond Redem Levy	Bond Redem Revenue	Cont Oblig Levy	Cont Oblig Revenue	Abate Refnd Levy	Abate Refnd Revenue	Tax Cred Levy	Tax Cred Revenue	Cap Exp Levy	Cap Exp Revenue	Tot Levy	Tot Revenue
Yes	Poudre Canyon Fire Protection District	10,661,778	21.142	225,634	-	-	-	-	-	-	-	-	-	-	-	-	21.142	225,634
Yes	Poudre Valley Fire Protection District	696,543,032	10.638	7,409,826	-	-	-	-	-	-	0.027	18,807	-	-	-	-	10.665	7,428,631
Yes	Red Feather Lakes Fire Protection District	16,747,808	12.112	202,849	-	-	-	-	-	-	-	-	-	-	-	-	12.112	202,849
Yes	Wellington Fire Protection District	175,116,457	14.999	2,626,572	-	-	-	-	-	-	-	-	-	-	-	-	14.999	2,626,572
Yes	Windsor - Severance Fire Protection District	184,137,311	7.750	1,427,064	-	-	0.311	57,267	-	-	-	623	-	-	-	-	8.061	1,484,331
Yes	Lyons Fire Protection District	14,165,617	11.330	160,496	-0.401	-5,680	1.200	16,999	-	-	0.044	-	-	-	-	-	12.173	172,438
Yes	Glacier View Fire Protection District	25,031,133	10.500	262,827	-	-	-	-	1.150	28,786	-	-	-	-	-	-	11.650	291,613
Yes	Crystal Lakes Fire Protection District	24,758,075	5.000	123,780	-	-	4.000	99,024	-	-	-	-	-	-	-	-	9.000	222,805
Yes	Likemore Fire Protection District	21,863,531	6.520	142,550	-	-	-	-	-	-	-	-	-	-	-	-	6.520	142,550
Yes	Pinewood Lake Fire Protection District	3,167,119	6.271	19,861	-0.491	-1,555	-	-	-	-	-	-	-	-	-	-	5.780	18,306
	Sub-Total			21,702,820		-7,235		173,290		28,786		53,776		0		307,557		22,288,992

Hospital Districts

Rec'd	Taxing Authority Name	Total Assessed Value	Gen Levy	Gen Revenue	Temp Credit Levy	Temp Credit Revenue	Bond Redem Levy	Bond Redem Revenue	Cont Oblig Levy	Cont Oblig Revenue	Abate Refnd Levy	Abate Refnd Revenue	Tax Cred Levy	Tax Cred Revenue	Cap Exp Levy	Cap Exp Revenue	Tot Levy	Tot Revenue
Yes	Estes Park Health	415,484,090	7.505	3,118,208	-	-	-	-	-	-	-	-	-	-	-	-	7.505	3,118,208
Yes	Health District Of Northern Larimer Co.	4,014,439,501	2.167	8,699,290	-	-	-	-	-	-	-	-	-	-	-	-	2.167	8,699,290
Yes	Thompson Valley Health Services District	2,407,699,795	1.757	4,230,329	-	-	-	-	-	0.005	12,038	12,038	-	-	-	-	1.762	4,242,367
	Sub-Total			16,047,827		0		0		0		12,038		0		0		16,059,866

Improvement Districts

Rec'd	Taxing Authority Name	Total Assessed Value	Gen Levy	Gen Revenue	Temp Credit Levy	Temp Credit Revenue	Bond Redem Levy	Bond Redem Revenue	Cont Oblig Levy	Cont Oblig Revenue	Abate Refnd Levy	Abate Refnd Revenue	Tax Cred Levy	Tax Cred Revenue	Cap Exp Levy	Cap Exp Revenue	Tot Levy	Tot Revenue

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	Fort Collins G.I.D. No. 1	124,743,705	4.924	614,238	-	-	-	-	-	-	-	-	-	-	-	-	4.924	614,238
Yes	Larimer County P.I.D. No. 27 Crown Point	684,014	56.844	38,882	-42,021	-28,743	-	-	-	-	-	-	-	-	-	-	14.823	10,139
Yes	Larimer County P.I.D. No. 32 Charles Height	1,948,328	8.948	17,434	-	-	-	-	-	-	-	-	-	-	-	-	8.948	17,434
Yes	Larimer County P.I.D. No. 35 Bruns	1,163,742	104.222	121,288	-89,814	-104,288	-	-	-	-	-	-	-	-	-	-	14.608	17,000
Yes	Larimer County P.I.D. No. 36 Bonnet West	5,396,696	13.580	73,287	-2,000	-10,793	-	-	-	-	-	-	-	-	-	-	11.580	62,494
Yes	Larimer County G.I.D. No. 1 Imperial Estates	7,550,488	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	Larimer County G.I.D. No. 2 Pinewood Springs	11,202,994	10.000	112,030	-	-	-	-	-	-	-	-	-	-	-	-	10.000	112,030
Yes	Larimer County G.I.D. No. 4 Carriage Hills	17,617,599	10.000	176,176	-	-	-	-	-	-	-	-	-	-	-	-	10.000	176,176
Yes	Larimer County G.I.D. No. 6 Shideler Subdivision	1,359,931	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	Larimer County G.I.D. No. 8 Namaqua Hills	5,201,065	8.382	43,595	-	-	-	-	-	-	-	-	-	-	-	-	8.382	43,595
Yes	Larimer County G.I.D. No. 10 Homestead Estates	1,448,702	0.375	543	-	-	-	-	-	-	-	-	-	-	-	-	0.375	543
Yes	Larimer County G.I.D. No. 11 Meadowdale Hills	4,735,115	5.770	27,322	-	-	-	-	-	-	-	-	-	-	-	-	5.770	27,322
Yes	Larimer County G.I.D. No. 1991-1 Arapahoe Pines	610,934	40.204	24,562	-10,475	-6,400	-	-	-	-	-	-	-	-	-	-	29,729	18,162
Yes	Larimer County G.I.D. No. 13A Red Feather Lakes	3,114,228	11.660	36,312	-	-	-	-	-	-	-	-	-	-	-	-	11.660	36,312
Yes	Larimer County G.I.D. No. 14 Little Valley Road	6,700,370	15.000	100,508	-	-	-	-	-	-	-	-	-	-	-	-	15.000	100,508
Yes	Larimer County G.I.D. No. 12 Club Estates	1,616,214	25.000	40,405	-12,500	-20,203	-	-	-	-	-	-	-	-	-	-	12.500	20,203
Yes	Larimer County G.I.D. No. 15 Skyview South	4,041,619	10.000	40,416	-	-	-	-	-	-	-	-	-	-	-	-	10.000	40,416
Yes	Larimer County G.I.D. No. 16 Kitchell Sub	901,134	9.600	8,651	-	-	-	-	-	-	-	-	-	-	-	-	9.600	8,651
Yes	Larimer County G.I.D. No. 17 Country Meadows	3,613,485	8.500	30,715	-	-	-	-	-	-	-	-	-	-	-	-	8.500	30,715
Yes	Larimer County G.I.D. No. 18 Verner Ranch Estates	2,037,279	19.000	38,708	-7,000	-14,261	-	-	-	-	-	-	-	-	-	-	12.000	24,447
Yes	Loveland General Improvement District 1	25,691,626	2.684	68,956	-	-	-	-	-	-	-	-	-	-	-	-	2.684	68,956

Revenue - Mill Levy Certification

Rec'd	Taxing Authority Name	Total Assessed Value	Gen Levy	Gen Revenue	Temp Credit Levy	Temp Credit Revenue	Bond Redem Levy	Bond Redem Revenue	Cont Oblig Levy	Cont Oblig Revenue	Abate Refnd Levy	Abate Refnd Revenue	Tax Cred Levy	Tax Cred Revenue	Cap Exp Levy	Cap Exp Revenue	Tot Levy	Tot Revenue
Yes	Larimer County P.I.D. No. 19 Highland Hills	6,745,436	12.104	81,647	-	-	-	-	-	-	-	-	-	-	-	-	12.104	81,647
Yes	Larimer County P.I.D. No. 20 Plainlgan	15,128,793	11.785	178,293	-2,285	-34,569	-	-	-	-	-	-	-	-	-	-	9.500	143,724
Yes	Larimer County P.I.D. No. 21 Solar Ridge	3,062,628	17.500	53,596	-0,420	-1,286	-	-	-	-	-	-	-	-	-	-	17.080	52,310
Yes	Larimer County P.I.D. No. 22 Saddleback	1,081,070	12.400	13,405	-	-	-	-	-	-	-	-	-	-	-	-	12.400	13,405
Yes	Larimer County P.I.D. No. 24 Westridge	3,178,166	9.358	29,741	-	-	-	-	-	-	-	-	-	-	-	-	9.358	29,741
Yes	Larimer County P.I.D. No. 28 Tokwood	925,206	22.503	20,912	-11,795	-10,913	-	-	-	-	-	-	-	-	-	-	10.808	10,000
Yes	Larimer County P.I.D. No. 29 Vine Drive	952,305	15.191	14,466	-2,590	-2,466	-	-	-	-	-	-	-	-	-	-	12.601	12,000
Yes	Larimer County P.I.D. No. 30 Poudre Overlook	3,523,375	12.457	43,891	-4,048	-14,263	-	-	-	-	-	-	-	-	-	-	8.409	29,628
Yes	Larimer County P.I.D. No. 23 Eagle Rock Ranches	898,540	15.000	13,478	-3,000	-2,696	-	-	-	-	-	-	-	-	-	-	12.000	10,782
Yes	Larimer County P.I.D. No. 25 Estes Park Estates	1,606,996	19.637	31,557	-7,191	-11,556	-	-	-	-	-	-	-	-	-	-	12.446	20,001
Yes	Larimer County P.I.D. No. 26 Eagle Ranch Estates	8,760,799	10.149	88,913	-	-	-	-	-	-	-	-	-	-	-	-	10.149	88,913
Yes	Larimer County P.I.D. No. 31 Foothills Shadow	697,225	122.904	85,692	-100,263	-69,906	-	-	-	-	-	-	-	-	-	-	22.641	15,785
Yes	Larimer County P.I.D. No. 33 Prairie Trails	2,609,503	15.364	40,092	-	-	-	-	-	-	-	-	-	-	-	-	16.364	40,092
Yes	Larimer County P.I.D. No. 34 Min. Range Shadows	4,504,881	21.067	94,904	-3,067	-13,816	-	-	-	-	-	-	-	-	-	-	18.000	81,098
Yes	Larimer County P.I.D. No. 38 Cantro Business Park	16,865,785	3.061	51,626	-	-	-	-	-	-	-	-	-	-	-	-	3.061	51,626
Yes	Larimer County P.I.D. No. 40 Paragon Estates	1,432,551	32.856	47,068	-9,656	-14,119	-	-	-	-	-	-	-	-	-	-	23.000	32,949
Yes	Larimer County P.I.D. No. 37 Terry Cove	1,157,835	8.969	10,385	-	-	-	-	-	-	-	-	-	-	-	-	8.969	10,385
Yes	Larimer County P.I.D. No. 41 The Bluffs	1,110,333	33.090	36,741	-13,090	-14,534	-	-	-	-	-	-	-	-	-	-	20.000	22,267
Yes	Larimer County P.I.D. No. 42 Cottonwood Shores	2,105,903	20.407	42,975	-5,778	-12,168	-	-	-	-	-	-	-	-	-	-	14.629	30,807
Yes	Larimer County P.I.D. No. 39 Rainbow Lakes Estates	3,755,264	9.988	37,508	-	-	-	-	-	-	-	-	-	-	-	-	9.988	37,508
Yes	Larimer County P.I.D. No. 43 Grayhawk Knolls	1,320,542	20.522	27,100	-5,377	-7,101	-	-	-	-	-	-	-	-	-	-	16.145	20,000

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	Larimer County P.I.D. No. 46 Koral Heights	1,254,602	10.759	13,498	-	-	-	-	-	-	-	-	-	-	-	-	10.759	13,498
Yes	Larimer County P.I.D. No. 47 Park Hill	309,905	16.762	5,195	-	-	-	-	-	-	-	-	-	-	-	-	16.762	5,195
Yes	Larimer County P.I.D. No. 48 Pueblo Vista Estates	646,019	99.266	64,128	-69.081	-44,628	-	-	-	-	-	-	-	-	-	-	30.186	19,500
Yes	Larimer County P.I.D. No. 49 Wagon Wheel	334,019	16.762	5,599	-	-	-	-	-	-	-	-	-	-	-	-	16.762	5,599
Yes	Larimer County P.I.D. No. 50 Clydesdale Park	7,309,759	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	Larimer County P.I.D. No. 51 Clydesdale Estates	2,410,674	17.396	41,936	-	-	-	-	-	-	-	-	-	-	-	-	17.396	41,936
Yes	Larimer County P.I.D. 44 Horseshoe View Est South	1,893,708	79.537	145,848	-5.151	-9,446	-	-	-	-	-	-	-	-	-	-	74.386	136,402
Yes	Larimer County P.I.D. 52 Soldier Canyon Estates	810,433	10.364	8,399	-	-	-	-	-	-	-	-	-	-	-	-	10.364	8,399
Yes	Larimer County P.I.D. 53 Horseshoe View Est North	2,074,490	35.058	72,727	-	-	-	-	-	-	-	-	-	-	-	-	35.058	72,727
Yes	Larimer County P.I.D. 54 Terry Shores	4,047,005	14.286	57,816	-6.712	-27,163	-	-	-	-	-	-	-	-	-	-	7.574	30,652
Yes	Larimer County P.I.D. 45 Willows	845,216	44.017	37,204	-20.354	-17,204	-	-	-	-	-	-	-	-	-	-	23.663	20,000
Yes	Larimer County P.I.D. 55 Storm Mountain	10,164,668	20.000	203,293	-	-	-	-	-	-	-	-	-	-	-	-	20.000	203,293
Yes	Larimer County P.I.D. 56 Boyds West	185,880	112.215	20,859	-78.150	-14,527	-	-	-	-	-	-	-	-	-	-	34.065	6,332
Yes	Larimer County P.I.D. 57 Cobblestone Farms	551,308	25.564	14,094	-	-	-	-	-	-	-	-	-	-	-	-	25.564	14,094
Yes	Larimer County P.I.D. 58 Misty Creek	587,839	19.854	11,671	-	-	-	-	-	-	-	-	-	-	-	-	19.854	11,671
Yes	Larimer County P.I.D. 59 Grasslands	2,749,300	34.310	94,328	-	-	-	-	-	-	-	-	-	-	-	-	34.310	94,328
Yes	Larimer County P.I.D. 60 Smithfield	18,327,190	3.610	66,161	-	-	-	-	-	-	-	-	-	-	-	-	3.610	66,161
Yes	Larimer County P.I.D. NO. 62 Ridgewood Meadows	1,222,025	38.892	47,527	-	-	-	-	-	-	-	-	-	-	-	-	38.892	47,527
Yes	LARIMER COUNTY P.I.D. NO. 61 LITTLE THOMPSON	3,438,846	14.626	50,297	-	-	-	-	-	-	-	-	-	-	-	-	14.626	50,297
Yes	Larimer County P.I.D 63 Autumn Creek	674,090	25.210	16,994	-	-	-	-	-	-	-	-	-	-	-	-	25.210	16,994
Yes	Larimer County P.I.D 64 Soaring Peaks Ranches	1,150,389	25.630	29,484	-	-	-	-	-	-	-	-	-	-	-	-	25.630	29,484

Revenue - Mill Levy Certification

Rec'd	Taxing Authority Name	Total Assessed Value	Assessed Value	Gen Levy	Gen Revenue	Temp Credit Levy	Temp Credit Revenue	Temp Credit Levy	Temp Credit Revenue	Bond Redem Levy	Bond Redem Revenue	Bond Redem Levy	Bond Redem Revenue	Cont Oblig Levy	Cont Oblig Revenue	Cont Oblig Levy	Cont Oblig Revenue	Abate Refnd Levy	Abate Refnd Revenue	Abate Refnd Levy	Abate Refnd Revenue	Tax Cred Levy	Tax Cred Revenue	Tax Cred Levy	Tax Cred Revenue	Cap Exp Levy	Cap Exp Revenue	Cap Exp Levy	Cap Exp Revenue	Tot Levy	Tot Revenue	
Yes	Larimer County PID 65 Riviera Estates	874,158	874,158	27.290	23,774	-3.169	-2,761	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	24,121	21,013
Yes	Larimer County PID 66 Carter Lake Heights	1,177,136	1,177,136	18.213	21,439	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	18,213	21,439	
Yes	TOWN OF TIMNATH TIMNATH LANDING GID	78,991	78,991	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	0
Yes	LARIMER COUNTY P.I.D. NO. 67 MANOR RIDGE ESTATES	4,872,904	4,872,904	41.545	194,136	-6.877	-32,136	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	34,668	162,000	
Yes	LARIMER COUNTY P.I.D. NO. 68 SCENIC RANCH ESTATES	870,932	870,932	27.000	23,515	-3.020	-2,630	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	23,980	20,885	
	Sub-Total				3,927,937	-544,573	-	0	-	0	-	0	-	0	-	0	-	0	-	0	-	0	-	0	-	0	-	0	0	3,383,364	3,383,364	

Library Districts

Rec'd	Taxing Authority Name	Total Assessed Value	Assessed Value	Gen Levy	Gen Revenue	Temp Credit Levy	Temp Credit Revenue	Temp Credit Levy	Temp Credit Revenue	Bond Redem Levy	Bond Redem Revenue	Bond Redem Levy	Bond Redem Revenue	Cont Oblig Levy	Cont Oblig Revenue	Cont Oblig Levy	Cont Oblig Revenue	Abate Refnd Levy	Abate Refnd Revenue	Abate Refnd Levy	Abate Refnd Revenue	Tax Cred Levy	Tax Cred Revenue	Tax Cred Levy	Tax Cred Revenue	Cap Exp Levy	Cap Exp Revenue	Cap Exp Levy	Cap Exp Revenue	Tot Levy	Tot Revenue
Yes	Estes Valley Public Library District	415,863,454	415,863,454	4.520	1,878,347	-	-	-	-	-	-	-	-	-	-	-	-	0.026	10,805	-	-	-	-	-	-	-	-	-	-	4,546	1,889,151
Yes	Red Feather Mountain Library	67,985,902	67,985,902	4.750	322,933	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,750	322,933
Yes	Berthoud Community Library District	233,349,203	233,349,203	2.400	560,038	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,400	660,038
Yes	Poudre River Public Library District	3,841,820,696	3,841,820,696	3.000	11,525,462	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,000	11,525,462
Yes	Lyons Regional Library District	13,725,947	13,725,947	5.850	80,297	-	-	-	-	-	-	-	-	-	-	-	-	0.008	110	-	-	-	-	-	-	-	-	-	-	5,858	80,407
	Sub-Total				14,367,077	0	0	0	0	0	0	0	0	0	0	0	0	10,914	10,914	0	0	0	0	0	0	0	0	0	0	14,377,991	14,377,991

Metropolitan Districts

Rec'd	Taxing Authority Name	Total Assessed Value	Assessed Value	Gen Levy	Gen Revenue	Temp Credit Levy	Temp Credit Revenue	Temp Credit Levy	Temp Credit Revenue	Bond Redem Levy	Bond Redem Revenue	Bond Redem Levy	Bond Redem Revenue	Cont Oblig Levy	Cont Oblig Revenue	Cont Oblig Levy	Cont Oblig Revenue	Abate Refnd Levy	Abate Refnd Revenue	Abate Refnd Levy	Abate Refnd Revenue	Tax Cred Levy	Tax Cred Revenue	Tax Cred Levy	Tax Cred Revenue	Cap Exp Levy	Cap Exp Revenue	Cap Exp Levy	Cap Exp Revenue	Tot Levy	Tot Revenue	
Yes	Thompson Crossing Metropolitan District No. 1	145	145	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	0
Yes	Thompson Crossing Metropolitan District No. 2	53,425,705	53,425,705	1.500	80,139	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20,000	1,068,514	

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	Van De Water Metropolitan District No. 1	20	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	0
Yes	Van De Water Metropolitan District No. 2	22,892,929	-	-	-	-	44,184	1,011,501	6,873	157,343	-	-	-	-	-	-	51,057	1,168,844	
Yes	Van De Water Metropolitan District No. 3	10,092,562	-	-	-	-	33,127	334,336	6,873	69,386	-	-	-	-	-	-	40,000	403,702	
Yes	Windsor Highlands Metropolitan District No. 1	6,904,913	11.132	76,865	-	-	22,265	153,738	-	-	-	-	-	-	-	-	33,397	230,803	
Yes	Windsor Highlands Metropolitan District No. 2	7,693,411	11.132	85,640	-	-	27,832	214,115	-	-	-	-	-	-	-	-	38,964	299,754	
Yes	Windsor Highlands Metropolitan District No. 3	7,302,920	11.132	81,296	-	-	27,832	203,255	-	-	-	-	-	-	-	-	38,964	284,551	
Yes	Windsor Highlands Metropolitan District No. 4	11,020,045	11.132	122,675	-	-	27,832	306,710	-	-	-	-	-	-	-	-	38,964	429,365	
Yes	Windsor Highlands Metropolitan District No. 5	643	11.132	7	-	-	27,832	18	-	-	-	-	-	-	-	-	38,964	25	
Yes	Centerra Metropolitan District No. 1	5,158,899	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	0
Yes	Centerra Metropolitan District No. 2	125,180,821	-	-	-	-	24,393	3,053,536	23,207	2,905,071	-	-	-	-	-	-	47,600	5,958,607	
Yes	Centerra Metropolitan District No. 3	64,337	-	-	-	-	5,000	322	-	-	-	-	-	-	-	-	5,000	322	
Yes	Centerra Metropolitan District No. 4	125,104,747	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	0
Yes	Waterfront Metropolitan District	8,839,590	4.000	35,358	-	-	-	-	32,000	282,857	-	-	-	-	-	-	36,000	318,226	
Yes	Loveland Midtown Metropolitan District	5,203,756	24.492	127,450	-	-	20,039	104,278	-	-	-	-	-	-	-	-	44,531	231,728	
Yes	Centerra Metropolitan District No. 5	11,218,789	-	-	-	-	15,000	168,282	-	-	-	-	-	-	-	-	15,000	168,282	
Yes	Thompson Crossing Metropolitan District No. 4	19,175,444	28.718	550,680	-	-	53,541	1,026,672	-	-	-	-	-	-	-	-	82,259	1,577,353	
Yes	Thompson Crossing Metropolitan District No. 5	0	90.703	-	-	-	-	-	-	-	-	-	-	-	-	-	90.703	0	
Yes	Thompson Crossing Metropolitan District No. 6	4,098,804	26.718	109,512	-	-	63,985	262,262	-	-	-	-	-	-	-	-	90.703	371,774	
Yes	Highpointe Vista Metropolitan District No. 2	17,319,008	13.851	239,802	-	-	24,934	431,683	-	-	-	-	-	-	-	-	38,785	671,485	
Yes	Deer Meadows Metropolitan District	3,308,439	11.132	36,830	-	-	55,664	184,181	-	-	-	-	-	-	-	-	66,796	220,990	
Yes	Grove Metropolitan District No. 1	38	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	0

Revenue - Mill Levy Certification

Rec'd	Taxing Authority Name	Total Assessed Value	Gen Levy	Gen Revenue	Temp Credit Levy	Temp Credit Revenue	Bond Redem Levy	Bond Redem Revenue	Cont Oblig Levy	Cont Oblig Revenue	Abate Refnd Levy	Abate Refnd Revenue	Tax Cred Levy	Tax Cred Revenue	Cap Exp Levy	Cap Exp Revenue	Tot Levy	Tot Revenue	
Yes	Grove Metropolitan District No. 2	3,918	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	0
Yes	Grove Metropolitan District No. 3	9,756	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	0
Yes	Tinnah Farms North Metropolitan District No. 1	12,254	50.350	617	-	-	-	-	-	-	-	-	-	-	-	-	50.350	617	
Yes	Tinnah Farms North Metropolitan District No. 2	232	50.350	12	-	-	-	-	-	-	-	-	-	-	-	-	50.350	12	
Yes	Tinnah Farms North Metropolitan District No. 3	232	50.350	12	-	-	-	-	-	-	-	-	-	-	-	-	50.350	12	
Yes	Serraloga Falls Metropolitan District No. 1	259,793	50.000	12,989	-	-	-	-	-	-	-	-	-	-	-	-	50.000	12,989	
Yes	Serraloga Falls Metropolitan District No. 2	3,484,929	37.664	131,256	-	-	18,000	62,729	-	-	-	-	-	-	-	-	55,664	193,985	
Yes	Serraloga Falls Metropolitan District No. 3	1,753,876	25.000	43,847	-	-	27,833	48,816	-	-	-	-	-	-	-	-	52,833	92,663	
Yes	South Tinnah Metropolitan District No. 1	624,977	-	-	-	-	15,586	9,741	1,113	696	-	-	-	-	-	-	16,899	10,436	
Yes	South Tinnah Metropolitan District No. 2	23,497,144	-	-	-	-	38,965	915,566	-	-	-	-	-	-	-	-	38,965	916,566	
Yes	Johnstown North Metropolitan District No. 1	29	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	
Yes	Johnstown North Metropolitan District No. 2	14,249,070	-	-	-	-	13,088	186,492	11,912	169,735	-	-	-	-	-	-	25,000	356,227	
Yes	Johnstown North Metropolitan District No. 3	6,981	-	-	-	-	13,088	91	11,912	83	-	-	-	-	-	-	25,000	175	
Yes	Tinnah Ranch Metropolitan District No. 1	1,791,841	11.133	19,949	-	-	38,965	69,819	-	-	-	-	-	-	-	-	50.098	89,768	
Yes	Tinnah Ranch Metropolitan District No. 2	18,589,716	11.133	206,959	-	-	38,965	724,348	-	-	-	-	-	-	-	-	50.098	931,308	
Yes	Tinnah Ranch Metropolitan District No. 3	42,593	-	-	-	-	25,000	1,065	10,000	426	-	-	-	-	-	-	35,000	1,491	
Yes	Tinnah Ranch Metropolitan District No. 4	4,205,401	-	-	-	-	25,000	105,135	10,000	42,054	-	-	-	-	-	-	35,000	147,169	
Yes	Centerra Metropolitan District No. 2 Bond	2,916,280	-	-	-	-	6,554	19,113	-	-	-	-	-	-	-	-	6,554	19,113	
Yes	Sundance At Daubert Farm Metropolitan District	14,297	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	
Yes	The Lakes At Centerra Metropolitan District No. 1	189	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	
Yes	The Lakes At Centerra Metropolitan District No. 2	13,192,748	-	-	-	-	60,822	802,409	16,588	218,841	-	-	-	-	-	-	77,410	1,021,261	

Rec'd	Taxing Authority Name	Total Assessed Value	Gen Levy	Gen Revenue	Temp Credit Levy	Temp Credit Revenue	Bond Redemption Levy	Bond Redemption 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 Lakes At Centerra Metropolitan District No. 3	2,188,218	-	-	-	-	55,479	121,400	15,131	33,110	-	-	-	-	-	-	70,610	154,510
Yes	Withking Metropolitan District No. 1	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	Withking Metropolitan District No. 2	7,141,531	-	-	-	42,688	304,715	12,745	91,019	-	-	-	-	-	-	-	55,413	395,734
Yes	Cascade Ridge Metropolitan District	6,204	5,566	35	-	55,663	345	5,564	35	-	-	-	-	-	-	-	66,793	414
Yes	Waterfall Metropolitan District No. 1	8,417,557	9,927	83,561	-	35,073	295,229	-	-	-	-	-	-	-	-	-	45,000	378,790
Yes	Berthoud-Heritage Metropolitan District No. 1	251,702	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	Berthoud-Heritage Metropolitan District No. 2	6,508,013	-	-	-	55,664	362,282	16,699	108,677	-	-	-	-	-	-	-	72,363	470,939
Yes	Berthoud-Heritage Metropolitan District No. 3	531	-	-	-	-	-	50,000	27	-	-	-	-	-	-	-	50,000	27
Yes	Berthoud-Heritage Metropolitan District No. 4	2,566,469	-	-	-	38,965	100,002	16,699	42,867	-	-	-	-	-	-	-	55,664	142,860
Yes	Berthoud-Heritage Metropolitan District No. 5	119,447	-	-	-	-	-	55,664	6,949	-	-	-	-	-	-	-	55,664	6,949
Yes	Berthoud-Heritage Metropolitan District No. 6	1,129,949	-	-	-	55,664	62,897	16,699	18,869	-	-	-	-	-	-	-	72,363	81,766
Yes	Berthoud-Heritage Metropolitan District No. 7	334,779	-	-	-	-	-	20,000	6,696	-	-	-	-	-	-	-	20,000	6,696
Yes	Berthoud-Heritage Metropolitan District No. 8	1,428,884	-	-	-	55,664	79,637	16,699	23,861	-	-	-	-	-	-	-	72,363	103,398
Yes	Berthoud-Heritage Metropolitan District No. 9	42,601	-	-	-	-	-	50,000	2,130	-	-	-	-	-	-	-	50,000	2,130
Yes	Windsor Highlands Metropolitan District No. 6	3,722,387	5,566	20,719	-	37,852	140,900	-	-	-	-	-	-	-	-	-	43,418	161,619
Yes	Lakeview Metropolitan District	329,556	60,000	19,773	-	-	-	-	-	-	-	-	-	-	-	-	80,000	19,773
Yes	Harmony Technology Park Metro Dist No. 2	20,349,962	5,000	101,750	-	20,500	417,174	-	-	-	-	-	-	-	-	-	25,500	518,924
Yes	Centerra Metropolitan District No. 2 Res Debl	5,158,473	-	-	-	10,877	56,109	-	-	-	-	-	-	-	-	-	10,877	56,109
Yes	Prairiestar Metropolitan District No. 1	10	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	Prairiestar Metropolitan District No. 2	9,834,341	11,132	109,476	-	38,964	383,185	-	-	-	-	-	-	-	-	-	50,096	492,661
Yes	Prairiestar Metropolitan District No. 3	689	10,000	7	-	25,000	17	-	-	-	-	-	-	-	-	-	35,000	24

Revenue - Mill Levy Certification

Rec'd	Taking 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	Prairiestar Metropolitan District No. 4	10	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	0
Yes	Footills Metropolitan District	37,000,211	10.071	372,529	-	-	50,359	1,863,294	-	-	7,082	262,035	-	-	-	-	67,612	2,497,958	
Yes	Encore On 34 Metropolitan District NO.1	10	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	0
Yes	Encore On 34 Metropolitan District NO.2	8,801,437	-	-	-	-	-	-	50,000	440,072	-	-	-	-	-	-	50,000	440,072	
Yes	Encore On 34 Metropolitan District NO.3	22,892	33,000	755	-	-	-	-	-	-	-	-	-	-	-	-	33,000	755	
Yes	Southwest Timnath Metropolitan District NO.1	0	-	-	-	-	55,664	-	-	-	-	-	-	-	-	-	55,664	0	
Yes	Southwest Timnath Metropolitan District NO.2	3,831,042	-	-	-	-	55,664	213,251	-	-	-	-	-	-	-	-	55,664	213,251	
Yes	Southwest Timnath Metropolitan District NO.3	1,690,805	-	-	-	-	55,664	94,117	-	-	-	-	-	-	-	-	55,664	94,117	
Yes	Southwest Timnath Metropolitan District NO.4	3,195,105	-	-	-	-	55,664	177,852	-	-	-	-	-	-	-	-	55,664	177,852	
Yes	Brands Metropolitan District NO.1	12	39,000	0	-	-	-	-	-	-	-	-	-	-	-	-	39,000	0	
Yes	Brands Metropolitan District NO.2	1,597,573	39,000	62,305	-	-	-	-	-	-	-	-	-	-	-	-	39,000	62,305	
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	155,699	-	-	-	-	-	-	38,000	6,072	-	-	-	-	-	-	38,000	6,072	
Yes	Brands East Metropolitan District NO.3	1,137	-	-	-	-	-	-	43,417	49	-	-	-	-	-	-	43,417	49	
Yes	Brands East Metropolitan District NO.4	3,152,554	-	-	-	-	30,000	94,577	-	-	-	-	-	-	-	-	30,000	94,577	
Yes	Heritage Ridge Metropolitan District	9,405,810	15,000	141,087	-	-	55,664	523,565	-	-	-	-	-	-	-	-	70,664	664,652	
Yes	Wildwing Metropolitan District NO. 3	3,305,962	-	-	-	-	40,743	134,695	12,170	40,234	-	-	-	-	-	-	52,913	174,928	
Yes	Wildwing Metropolitan District NO. 4	3,690,783	-	-	-	-	39,287	145,000	11,736	43,311	-	-	-	-	-	-	51,022	198,311	
Yes	Wildwing Metropolitan District NO. 5	155,620	-	-	-	-	38,500	5,991	11,500	1,790	-	-	-	-	-	-	50,000	7,781	

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 Plaza Metropolitan District No. 2	14,795,748	11.598	171,601	-	-	15,000	221,936	-	-	-	-	-	-	-	-	26,598	393,537
Yes	East Fossil Creek Ranch Metropolitan Dist NO. 1	81	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	East Fossil Creek Ranch Metropolitan Dist NO. 2	21,181	39.000	826	-	-	-	-	-	-	-	-	-	-	-	-	39,000	826
Yes	Lee Farm Metropolitan District NO. 1	10	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	Lee Farm Metropolitan District NO. 2	2,773	-	-	-	-	-	-	65,000	180	-	-	-	-	-	-	65,000	180
Yes	Lee Farm Metropolitan District NO. 3	2,117	-	-	-	-	-	-	65,000	138	-	-	-	-	-	-	65,000	138
Yes	Lee Farm Metropolitan District NO. 4	2,302	-	-	-	-	-	-	65,000	150	-	-	-	-	-	-	65,000	150
Yes	Hammond Farm Metropolitan District NO. 1	145	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	Hammond Farm Metropolitan District NO. 2	6,942,399	16.319	113,293	-	54,396	377,639	-	-	-	-	-	-	-	-	-	70,715	490,932
Yes	Hammond Farm Metropolitan District NO. 3	145	15.104	2	-	-	-	50,349	7	-	-	-	-	-	-	-	65,483	9
Yes	Hammond Farm Metropolitan District NO. 4	258	15.000	4	-	-	-	50,000	13	-	-	-	-	-	-	-	65,000	17
Yes	Thompson Crossing Metropolitan District NO. 2 Bond	14,795,748	-	-	-	4,712	69,718	-	-	-	-	-	-	-	-	-	4,712	69,718
Yes	Foundry Loveland Metropolitan District	3,971,429	25.258	100,310	-	1,052	4,178	25,310	104,488	-	-	-	-	-	-	-	52,820	208,977
Yes	BLOCK 23 METRO DISTRICT NO. 1	870,041	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	BLOCK 23 METRO DISTRICT NO. 2	593,004	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	HARMONY I-25 METRO DISTRICT NO. 1	29,426	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	HARMONY I-25 METRO DISTRICT NO. 2	326,021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	HARMONY I-25 METRO DISTRICT NO. 3	17,096	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	WALDWING METRO DISTRICT NO. 1 BOND	14,293,896	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	Milberry Frontage Metro District	7,894	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	Brands West Metro District No. 1	10,962	39.000	428	-	-	-	-	-	-	-	-	-	-	-	-	39,000	428

revenue - Mill Levy Certification

Rec'd	Taxing Authority Name	Total Assessed Value	Gen Levy	Gen Revenue	Temp Credit Levy	Temp Credit Revenue	Bond Redem Levy	Bond Redem Revenue	Cont Oblig Levy	Cont Oblig Revenue	Abate Refnd Levy	Abate Refnd Revenue	Tax Cred Levy	Tax Cred Revenue	Cap Exp Levy	Cap Exp Revenue	Tot Levy	Tot Revenue
Yes	Brands West Metro District No. 2	10,962	39,000	428	-	-	-	-	-	-	-	-	-	-	-	-	39,000	428
Yes	Brands West Metro District No. 3	10,962	39,000	428	-	-	-	-	-	-	-	-	-	-	-	-	39,000	428
Yes	Brands West Metro District No. 4	10,962	39,000	428	-	-	-	-	-	-	-	-	-	-	-	-	39,000	428
Yes	Windsor Highlands Metro District No. 7	173,710	5,566	967	-	-	37,852	6,575	-	-	-	-	-	-	-	-	43,418	7,542
Yes	Windsor Highlands Metro District No. 8	1,308	5,566	7	-	-	37,852	49	-	-	-	-	-	-	-	-	43,418	67
Yes	Windsor Highlands Metro District No. 9	1,230	5,566	7	-	-	37,852	47	-	-	-	-	-	-	-	-	43,418	53
Yes	Windsor Highlands Metro District No. 10	49,686	5,566	277	-	-	37,852	1,881	-	-	-	-	-	-	-	-	43,418	2,157
Yes	Windsor Highlands Metro District No. 11	95,889	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	The Villages at Johnstown Metro District No. 1	168	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	The Villages at Johnstown Metro District No. 2	9,662	10,000	97	-	-	40,000	386	-	-	-	-	-	-	-	-	50,000	483
Yes	The Villages at Johnstown Metro District No. 3	415	10,000	4	-	-	40,000	17	-	-	-	-	-	-	-	-	50,000	21
Yes	The Villages at Johnstown Metro District No. 4	58	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	The Villages at Johnstown Metro District No. 5	58	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	The Villages at Johnstown Metro District No. 6	58	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	The Villages at Johnstown Metro District No. 7	58	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	The Villages at Johnstown Metro District No. 8	58	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	Trailside Metro District No. 1	39,132	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	Trailside Metro District No. 2	476,160	-	-	-	-	40,000	19,046	10,000	4,762	-	-	-	-	-	-	50,000	23,868
Yes	Trailside Metro District No. 3	400,606	-	-	-	-	40,000	16,024	10,000	4,006	-	-	-	-	-	-	50,000	20,030
Yes	Trailside Metro District No. 4	271,347	-	-	-	-	40,000	10,854	10,000	2,713	-	-	-	-	-	-	50,000	13,567
Yes	Trailside Metro District No. 5	1,586	-	-	-	-	15,000	24	3,000	5	-	-	-	-	-	-	18,000	29

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	Parrnigan West Metro District No. 1	2,523	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	Parrnigan West Metro District No. 2	536,931	39.000	20,936	-	-	-	-	-	-	-	-	-	-	-	-	39.000	20,936
Yes	Parrnigan West Metro District No. 3	629,188	20.000	12,584	-	-	-	-	-	-	-	-	-	-	-	-	20.000	12,584
Yes	Gateway at Prospect Metro District No. 1	3,874	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	Gateway at Prospect Metro District No. 2	4,327	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	Gateway at Prospect Metro District No. 3	174	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	Gateway at Prospect Metro District No. 4	174	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	Gateway at Prospect Metro District No. 5	174	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	Gateway at Prospect Metro District No. 6	174	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	Gateway at Prospect Metro District No. 7	174	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	SW Prospect 125 Metro District No. 1	7,613	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	SW Prospect 125 Metro District No. 2	99	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	SW Prospect 125 Metro District No. 3	99	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	SW Prospect 125 Metro District No. 4	99	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	SW Prospect 125 Metro District No. 5	99	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	SW Prospect 125 Metro District No. 6	99	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	SW Prospect 125 Metro District No. 7	99	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	Rudolph Farms Metro District No. 1	5,121	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	Rudolph Farms Metro District No. 2	171	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	Rudolph Farms Metro District No. 3	171	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	Rudolph Farms Metro District No. 4	171	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0

revenue - Mill Levy Certification

Rec'd	Taxing Authority Name	Total Assessed Value	Gen Levy	Gen Revenue	Temp Credit Levy	Temp Credit Revenue	Bond Redem Levy	Bond Redem Revenue	Cont Oblig Levy	Cont Oblig Revenue	Abate Refnd Levy	Abate Refnd Revenue	Tax Cred Levy	Tax Cred Revenue	Cap Exp Levy	Cap Exp Revenue	Tot Levy	Tot Revenue	
Yes	Rudolph Farms Metro District No. 5	171	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	0
Yes	Rudolph Farms Metro District No. 6	171	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	0
Yes	1-25/Prospect Interchange Metro District	151,637	10,000	1,516	-	-	-	-	-	-	-	-	-	-	-	-	10,000	1,516	
Yes	ROSE FARM ACRES METROPOLITAN DISTRICT	575,750	72,000	41,454	-	-	-	-	-	-	-	-	-	-	-	-	72,000	41,454	
Yes	PARKSIDE METROPOLITAN DISTRICT	36,175	16,583	600	-	-	-	-	-	-	-	-	-	-	-	-	16,583	600	
Yes	CENTERRA 2 FLATS	690,194	-	-	-	-	15,903	10,976	-	-	-	-	-	-	-	-	15,903	10,976	
Yes	BERTHOUD-HERITAGE METRO DISTRICT NO. 10	41,607	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	0
Yes	BERTHOUD-HERITAGE METRO DISTRICT NO. 11	2,291	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	0
Yes	Berthoud-Heritage Metro Dist No.12	23	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	0
Yes	BERTHOUD-HERITAGE METRO DISTRICT NO. 13	23	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	0
Yes	BERTHOUD-HERITAGE METRO DISTRICT NO. 14	23	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	0
Yes	BERTHOUD-HERITAGE METRO DISTRICT NO. 15	23	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	0
Yes	BERTHOUD-HERITAGE METRO DISTRICT NO. 16	23	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	0
Yes	BERTHOUD-HERITAGE METRO DISTRICT NO. 17	23	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	0
Yes	EAGLE BROOK MEADOWS METRO DISTRICT NO. 1	1,786	65,000	116	-	-	-	-	-	-	-	-	-	-	-	-	65,000	116	
Yes	EAGLE BROOK MEADOWS METRO DISTRICT NO. 2	532,037	65,000	34,582	-	-	-	-	-	-	-	-	-	-	-	-	65,000	34,582	
Yes	EAGLE BROOK MEADOWS METRO DISTRICT NO. 3	2,076	65,000	135	-	-	-	-	-	-	-	-	-	-	-	-	65,000	135	
Yes	WATERS EDGE METRO DISTRICT NO. 1	15	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	0
Yes	WATERS EDGE METRO DISTRICT NO. 2	360,373	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	0
Yes	WATERS EDGE METRO DISTRICT NO. 3	10	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	0
Yes	WATERS EDGE METRO DISTRICT NO. 4	10	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	0

Rec'd	Taxing Authority Name	Total Assessed Value	Total Assessed Value	Gen Levy	Gen Revenue	Temp Credit Levy	Temp Credit Revenue	Temp Credit Levy	Temp Credit Revenue	Bond Redem Levy	Bond Redem Revenue	Bond Redem Levy	Bond Redem Revenue	Cont Oblig Levy	Cont Oblig Revenue	Cont Oblig Levy	Cont Oblig Revenue	Abate Refnd Levy	Abate Refnd Revenue	Abate Refnd Levy	Abate Refnd Revenue	Tax Cred Levy	Tax Cred Revenue	Tax Cred Levy	Tax Cred Revenue	Cap Exp Levy	Cap Exp Revenue	Cap Exp Levy	Cap Exp Revenue	Tot Levy	Tot Revenue
Yes	WATERS EDGE METRO DISTRICT NO.5	10	10	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	WATERFIELD METRO DISTRICT NO.1	3,847	3,847	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	
Yes	WATERFIELD METRO DISTRICT NO.2	10,548	10,548	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	
Yes	WATERFIELD METRO DISTRICT NO.3	327	327	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	
	Sub-Total					3,375,152				0				17,704,033				4,828,401				262,035			0					26,169,622	

Pest Districts

Rec'd	Taxing Authority Name	Total Assessed Value	Total Assessed Value	Gen Levy	Gen Revenue	Temp Credit Levy	Temp Credit Revenue	Temp Credit Levy	Temp Credit Revenue	Bond Redem Levy	Bond Redem Revenue	Bond Redem Levy	Bond Redem Revenue	Cont Oblig Levy	Cont Oblig Revenue	Cont Oblig Levy	Cont Oblig Revenue	Abate Refnd Levy	Abate Refnd Revenue	Abate Refnd Levy	Abate Refnd Revenue	Tax Cred Levy	Tax Cred Revenue	Tax Cred Levy	Tax Cred Revenue	Cap Exp Levy	Cap Exp Revenue	Cap Exp Levy	Cap Exp Revenue	Tot Levy	Tot Revenue
Yes	Lanier County Pest Control	5,698,808,031	5,698,808,031	0.142	807,811	-	-	-	-	0	0	-	0	-	0	-	0	-	-	-	-	-	-	-	-	-	-	-	-	0.142	807,811
	Sub-Total				807,811					0																				807,811	

Recreation & Conservation Districts

Rec'd	Taxing Authority Name	Total Assessed Value	Total Assessed Value	Gen Levy	Gen Revenue	Temp Credit Levy	Temp Credit Revenue	Temp Credit Levy	Temp Credit Revenue	Bond Redem Levy	Bond Redem Revenue	Bond Redem Levy	Bond Redem Revenue	Cont Oblig Levy	Cont Oblig Revenue	Cont Oblig Levy	Cont Oblig Revenue	Abate Refnd Levy	Abate Refnd Revenue	Abate Refnd Levy	Abate Refnd Revenue	Tax Cred Levy	Tax Cred Revenue	Tax Cred Levy	Tax Cred Revenue	Cap Exp Levy	Cap Exp Revenue	Cap Exp Levy	Cap Exp Revenue	Tot Levy	Tot Revenue
Yes	Estes Valley Recreation And Park	415,324,211	415,324,211	3.429	1,424,147	-0.323	-134,150	-134,150	3,350	1,391,336	0.041	17,028	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6.497	2,698,361	
Yes	Thompson Rivers Park And Recreation District	27,211	27,211	3.594	98	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3.594	98	
Yes	Longmont Soil Conservation District	1,745,803	1,745,803	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	
	Sub-Total				1,424,245		-134,150			1,391,336		0						0				17,028			0					2,598,459	

Sanitation Districts

Rec'd	Taxing Authority Name	Total Assessed Value	Total Assessed Value	Gen Levy	Gen Revenue	Temp Credit Levy	Temp Credit Revenue	Temp Credit Levy	Temp Credit Revenue	Bond Redem Levy	Bond Redem Revenue	Bond Redem Levy	Bond Redem Revenue	Cont Oblig Levy	Cont Oblig Revenue	Cont Oblig Levy	Cont Oblig Revenue	Abate Refnd Levy	Abate Refnd Revenue	Abate Refnd Levy	Abate Refnd Revenue	Tax Cred Levy	Tax Cred Revenue	Tax Cred Levy	Tax Cred Revenue	Cap Exp Levy	Cap Exp Revenue	Cap Exp Levy	Cap Exp Revenue	Tot Levy	Tot Revenue
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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	297,170,978	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	0
Yes	Cherry Hills Sanitation District	68,051,365	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	0
Yes	Estes Park Sanitation District	123,809,062	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	0
Yes	South Fort Collins Sanitation District	971,888,671	0.500	485,944	-0.030	-29,157	-	-	-	-	-	-	-	-	-	-	0.470	456,788	0
Yes	Upper Thompson Sanitation District	223,121,680	-	485,944	-	-29,157	-	-	-	-	-	-	-	-	-	-	-	0	0
	Sub-Total			485,944		-29,157		0		0		0		0			0	456,788	

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	14,011,716	38.585	540,642	-	-	17,550	245,906	-	-	1,424	19,953	-	-	-	-	57,559	806,500	
Yes	Poudre R-1 School District	3,947,392,615	43.312	170,969,469	-	-	12,473	49,235,828	-	-	0.215	848,689	-	-	-	-	56,000	221,053,986	
Yes	Thompson R2-4 School District	2,461,350,268	36.787	88,084,342	-	-	7,944	19,552,967	-	-	0.107	263,364	-	-	-	-	43,838	107,900,673	
Yes	Park (Estes Park) R-3 School District	414,348,287	27.573	11,424,825	-	-	3,825	1,584,882	-	-	0.178	73,754	-	-	-	-	31,576	13,083,462	
Yes	Johnstown - Milliken RE5-J School District	520,500	19.200	9,994	-	-	4,800	2,498	-	-	-	-	-	-	-	-	24,000	12,492	
	Sub-Total			271,029,272		0		70,622,081		0		1,205,761		0			0	342,867,113	

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	91,547,059	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	0
Yes	Blk 41 - Finleys Add URP	5,024,144	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	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	Lowland Urban Renewal Authority	44,533,124	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	0
Yes	US 34/Crossroads Corridor Renewal Plan	143,404,054	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	0
Yes	Midtown URA Prospect South	19,398,891	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	0
Yes	Midtown URA Foothills Mall	38,521,956	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	0
	Sub-Total				0	0	0	0	0	0	0	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	541,211,426	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	0
Yes	Fort Collins - Loveland Water District	996,882,061	1,500	1,493,823	-	-	-	-	-	-	-	-	-	-	-	-	1,500	1,493,823	
Yes	Little Thompson Water District	780,280,589	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	0
Yes	North Carter Lake Water District	5,075,340	7,200	36,542	-	-	-	-	-	-	-	-	-	-	-	-	7,200	36,542	
Yes	North Weld County Water District	24,624,533	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	0
Yes	Northern Colorado Water Cons. District	6,554,935,574	-	-	-	-	-	-	1,000	6,554,936	-	-	-	-	-	-	1,000	6,554,936	
Yes	Pinewood Springs Water District	10,038,737	-	-	-	-	-	-	22,753	228,411	-	-	-	-	-	-	22,753	228,411	
Yes	Spring Canyon Water & Sanitation District	18,273,848	3,430	62,679	-	-	-	-	-	-	-	-	-	-	-	-	3,430	62,679	
Yes	St. Vrain & Left Hand Water Cons District	4,493,898	0,156	701	-	-	-	-	-	-	-	-	-	-	-	-	0,156	701	
Yes	Sunset Water District	5,442,512	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	0
Yes	West Fort Collins Water District	56,718,762	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	0
	Sub-Total			1,593,746		0	0	0		6,783,347		0	0	0	0	0		8,377,993	

Timmath Urban Renewal Authority - Tax Increment Financing Breakdown

board.larimer.org/bcc/millcert-ng/#app/revenue/

Revenue - Mill Levy Certification

Name	Total Assessed Value	Total Mill	Timnath Urban Renewal Authority Valuation	Revenue Attributable to TUF
Poudre R-1 School District	3,947,392,615	56.000	88,745,168	4,969,729
Timnath Farms North Metropolitan District No. 1	12,254	50.350	11,879	598
Timnath Farms North Metropolitan District No. 2	232	50.350	225	11
Timnath Farms North Metropolitan District No. 3	232	50.350	225	11
Timnath Ranch Metropolitan District No. 1	1,791,841	50.098	1,737,000	87,020
Timnath Ranch Metropolitan District No. 2	18,589,716	50.098	18,020,759	902,804
South Timnath Metropolitan District No. 2	23,497,144	38.965	22,688,964	894,075
Timnath Ranch Metropolitan District No. 3	42,593	35.000	41,289	1,445
Timnath Ranch Metropolitan District No. 4	4,205,401	35.000	4,076,690	142,694
Larimer County	6,837,623,386	21.863	88,745,168	1,940,236
South Timnath Metropolitan District No. 1	624,977	16.699	605,849	10,117
Poudre Valley Fire Protection District	696,543,032	10.665	88,715,043	946,146
Windsor - Severance Fire Protection District	184,137,311	8.061	30,125	243
Town of Timnath	125,946,710	6.688	88,745,168	593,528
Poudre River Public Library District	3,841,820,696	3.000	88,745,168	266,236
Health District Of Northern Larimer Co.	4,014,439,501	2.167	88,745,168	192,311
Fort Collins - Loveland Water District	995,882,061	1.500	88,651,925	132,978
Northern Colorado Water Cons. District	6,554,935,574	1.000	88,745,168	88,745
South Fort Collins Sanitation District	971,888,671	0.470	86,516,674	40,710
Larimer County Pest Control	5,688,808,031	0.142	86,357,206	12,263
Timnath Urban Renewal Authority	91,547,059	-	88,745,168	0

Name	Total Assessed Value	Total Mill	Timnath Urban Renewal Authority Valuation	Revenue Attributable to TIF
Boxelder Sanitation District	297,170,978	-	1,917,807	0
TOWN OF TIMNATH TIMNATH LANDING GID	78,991	-	66,391	0

Block 41 - Finleys Add Urban Renewal Plan - Tax Increment Financing Breakdown

Name	Total Assessed Value	Total Mill	Block 41- Finleys Add Urban Renewal Plan Valuation	Revenue Attributable to TIF
Thompson R2-J School District	2,461,350,268	43.838	4,782,954	209,675
Larimer County	6,837,623,386	21.863	4,782,954	104,570
City of Loveland	1,410,011,430	9.564	4,782,954	45,744
Loveland General Improvement District 1	25,691,626	2.684	4,782,954	12,837
Thompson Valley Health Services District	2,407,699,795	1.762	4,782,954	8,428
Northern Colorado Water Cons. District	6,554,935,574	1.000	4,782,954	4,783
Larimer County Pest Control	5,688,808,031	0.142	4,580,002	650
Blk 41 - Finleys Add URP	5,024,144	-	4,782,954	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	3,947,392,615	56.000	59,453,250	3,329,382
Larimer County	6,837,623,386	21.863	59,453,250	1,299,826
City of Fort Collins	2,945,819,604	9.797	118,906,489	1,164,927
Fort Collins Downtown Dev. Auth	217,241,113	5.000	59,453,249	297,266
Fort Collins G.I.D. No. 1	124,743,705	4.924	61,195,248	301,325

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Name	Total Assessed Value	Total Mill	Fort Collins Downtown Development Authority Valuation	Revenue Attributable to TIF
Poudre River Public Library District	3,841,820,696	3.000	59,453,250	178,360
Health District Of Northern Larimer Co.	4,014,439,501	2.167	59,453,249	128,835
Northern Colorado Water Cons. District	6,554,935,574	1.000	59,453,250	59,453
Larimer County Pest Control	5,688,808,031	0.142	48,514,780	6,889
Boxelder Sanitation District	297,170,978	-	2,880,157	0
East Larimer County Water District	541,211,426	-	11,465,967	0
BLOCK 23 METRO DISTRICT NO. 1	870,041	-	247,398	0
BLOCK 23 METRO DISTRICT NO. 2	593,004	-	168,622	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	3,947,392,615	56.000	26,009,243	1,456,518
Larimer County	6,837,623,386	21.863	26,009,243	588,640
City of Fort Collins	2,945,819,604	9.797	26,009,243	254,813
Poudre River Public Library District	3,841,820,696	3.000	26,009,243	78,028
Health District Of Northern Larimer Co.	4,014,439,501	2.167	26,009,243	56,362
Northern Colorado Water Cons. District	6,554,935,574	1.000	26,009,243	26,009
Larimer County Pest Control	5,688,808,031	0.142	24,455,587	3,473
North College Avenue Urban Renewal Authority	52,697,648	-	26,009,243	0
Cherry Hills Sanitation District	66,051,365	-	8,983	0
East Larimer County Water District	541,211,426	-	7,822,178	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	3,971,429	52.620	292,325	15,392
Thompson R2-J School District	2,461,350,268	43.838	3,252,066	142,564
Larimer County	6,837,623,386	21.863	3,252,066	71,100
City of Loveland	1,410,011,430	9.564	3,252,066	31,103
Loveland General Improvement District 1	26,691,626	2.694	1,506,183	4,043
Thompson Valley Health Services District	2,407,699,795	1.762	3,252,066	5,730
Northern Colorado Water Cons. District	6,564,935,574	1.000	3,252,066	3,252
Larimer County Pest Control	5,698,808,031	0.142	3,141,872	446
Loveland Urban Renewal Authority	44,533,124	-	3,252,066	0
Loveland Downtown Dev. Auth	51,042,197	-	3,108,641	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	22,892,929	51.057	5,742	293
Centerra Metropolitan District No. 2	125,180,821	47.600	123,916,320	5,898,417
Thompson R2-J School District	2,461,350,268	43.838	142,037,259	6,226,629
Larimer County	6,837,623,386	21.863	142,037,259	3,105,361
CENTERRA 2 FLATS	690,194	15.903	683,638	10,872
Centerra Metropolitan District No. 5	11,218,799	15.000	11,112,217	166,683
Centerra Metropolitan District No. 2 Res Debt	5,158,473	10.877	5,109,470	55,576

Name	Total Assessed Value	Total Mill	US34 Urban Renewal Authority Valuation	Revenue Attributable to TIF
City of Loveland	1,410,011,430	9.564	142,037,259	1,368,444
Centerra Metropolitan District No. 2 Bond	2,916,280	6.554	518,198	3,396
Centerra Metropolitan District No. 3	64,337	5.000	5,340	27
Thompson Valley Health Services District	2,407,699,795	1.762	142,037,259	250,270
Northern Colorado Water Cons. District	6,554,935,574	1.000	142,037,259	142,037
Larimer County Pest Control	5,688,808,031	0.142	131,030,697	18,606
US 34/Crossroads Corridor Renewal Plan	143,404,054	-	142,037,259	0
Little Thompson Water District	780,280,589	-	111,455,663	0
Centerra Metropolitan District No. 1	5,158,899	-	5,109,892	0
Centerra Metropolitan District No. 4	125,104,747	-	123,916,320	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	3,947,392,615	56.000	7,962,148	445,880
Larimer County	6,837,623,386	21.863	7,962,148	174,076
City of Fort Collins	2,946,819,604	9.797	7,962,148	78,005
Poudre River Public Library District	3,841,820,699	3.000	7,962,148	23,866
Health District Of Northern Larimer Co.	4,014,439,501	2.167	7,962,148	17,254
Northern Colorado Water Cons. District	6,554,935,574	1.000	7,962,148	7,962
Larimer County Pest Control	5,688,808,031	0.142	7,360,145	1,045
Midtown URA Prospect South	19,398,891	-	7,962,148	0

MIDTOWN URA Foothills Mail - Tax Increment Financing Breakdown

Name	Total Assessed Value	Total Mill	Middtown URA Foothills Mail Valuation	Revenue Attributable to TIF
Foothills Metropolitan District	37,000,211	67.512	23,908,963	1,614,142
Poudre R-1 School District	3,947,392,615	56.000	24,878,711	1,393,208
Larimer County	6,837,623,386	21.863	24,878,711	543,923
City of Fort Collins	2,945,819,604	9.797	24,878,711	243,737
Poudre River Public Library District	3,841,820,698	3.000	24,878,711	74,636
Health District Of Northern Larimer Co.	4,014,439,501	2.167	24,878,711	53,912
Northern Colorado Water Cons. District	6,554,935,574	1.000	24,878,711	24,879
Larimer County Pest Control	5,688,808,031	0.142	22,066,349	3,133
Middtown URA Foothills Mail	38,521,956	-	24,878,711	0

Loveland Downtown Development Authority - Tax Increment Financing Breakdown

Name	Total Assessed Value	Total Mill	Loveland Downtown Development Authority Valuation	Revenue Attributable to TIF
Foundry Loveland Metropolitan District	3,971,429	52.620	68,815	3,621
Thompson R2-J School District	2,461,350,288	43.838	831,531	36,453
Larimer County	6,837,623,386	21.863	831,531	18,180
City of Loveland	1,410,011,430	9.564	831,531	7,953
Loveland General Improvement District 1	25,691,626	2.684	354,306	951
Thompson Valley Health Services District	2,407,689,795	1.762	831,531	1,465
Northern Colorado Water Cons. District	6,554,935,574	1.000	831,531	832
Larimer County Pest Control	5,688,808,031	0.142	798,199	113

12/18/2019

revenue - Mill Levy Certification

Name	Total Assessed Value	Total Mill	Loveland Downtown Development Authority Valuation	Revenue Attributable to TIF
Loveland Urban Renewal Authority	44,533,124	-	731,792	0
Loveland Downtown Dev Auth	51,042,137	-	831,531	0