



*Photo Credit: Alisha Jeffers*

# LARIMER COUNTY

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## 2021 REVISED AND 2022 ADOPTED BUDGETS



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## Larimer County Board of Commissioners



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

The budget process is one of the County's most significant undertakings each year. The process creates opportunities for dialog and priority setting in each Elected Office and Department in the County. The success of this process is a direct reflection of the efforts of the many participants in the process – including the Board of County Commissioners, other Elected Officials, Department Directors, and the numerous staff throughout the County who dedicate numerous hours to work through the budget development process. We sincerely appreciate the hard work and dedication of all who make this important task possible.

### **Prepared By:**

Linda Hoffmann, County Manager

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The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Larimer County, Colorado, for its Annual Budget for the fiscal year beginning January 01, 2021. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device. This 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 01, 2021**

*Christopher P. Morrill*

**Executive Director**

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December 15, 2021

Board of County Commissioners  
Larimer County Residents

**SUBJECT: 2021 Revised and 2022 Adopted 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 2021 Revised and 2022 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 departments and divisions 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 disaster response and recovery costs from operational budgets. This aids comparison of the cost of government over time. Disaster costs reflected in the 2021 Revised and 2022 Adopted budgets include those associated with the COVID-19 pandemic, wildfires including Cameron Peak and Mullen, and the 2013 flood.





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.

### **2022 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 2030. The models were used by the Commissioners to establish budget guidelines for 2022.

Like all counties in Colorado, Larimer County's primary source of discretionary revenue is property tax. Colorado voters repealed the Gallagher Amendment in November 2020 which had locked the assessment rate for all non-residential property at 29% for decades. Gallagher established a ratio between residential property tax receipts and property tax receipts from all other types of property at 45:55 respectively. With Gallagher lifted, the 2022 budget assumes that legislation passed by the State during the 2021 session will be carried out as written and Initiative 27 that will appear on the state-wide ballot in 2021 will fail. If either of these assumptions prove false, property tax receipts in Larimer County will be impacted in future years.

The guidelines set by the Commissioners for the 2022 budget included modest 1% increases in non-labor operational expenses above 2021 levels for most department/elected office budgets. 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. The data available for this analysis this year was impacted by fluctuations in economic conditions caused by the virus. Moreover, data available for similar jobs from statewide sources generally showed pay ranges that are lower than pay ranges in our immediate area. These differences are driving turn-over rates in our organization, particularly among Sheriff's Deputies. For 2022, the step-plan for law enforcement deputies will be significantly revised, raising entry wage rates, and moving deputies more quickly through the steps to increased top pay earnings. Wages for all staff except Sheriff's deputies were budgeted to increase by 2.0% as a salary range adjustment with the first pay period in January. Annual merit increases averaging 2.0% will be available to eligible staff on their hiring anniversary dates.

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 2022 budget and described in this letter are a combination of basic services funded within the guidelines set by the Commissioners, and selected service proposals to be funded in 2022.



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 2021 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. More modest increases in property tax revenue occur in odd-numbered years and are largely attributable to new construction within the community.

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.

**Projected Sales Tax Growth:** There is not a sales tax in Larimer County that contributes directly to the County General Fund. Instead, the County collects four small, dedicated sales taxes that fund specific services. A 0.15% (1½¢ on \$10) sales tax supports operations at the County jail. This tax currently generates enough revenue annually to cover approximately 32% 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.

A separate quarter cent (0.25%, 2½¢ on \$10) sales tax currently funds behavioral health services countywide. A portion of the funds generated by the county are distributed to service providers throughout the community to address mental health and substance use disorder needs. The County is also completing planning and design of a behavioral health facility to fill current gaps in the behavioral health care system in our community. This facility is projected to open in mid-2023.

There is also a 0.15% (1½¢ on \$10) sales tax that funds construction and operation of the county's fairgrounds facility, The Ranch. The County is completing an implementation strategy for the Ranch Master Plan to specify the new facilities to be built, the improvements to existing facilities needed and upgrades to the supporting infrastructure for the complex. Projects are anticipated to be delivered through a combination of county sponsored projects and projects accomplished as public/private partnerships.

Sales tax collections in 2021 were substantially higher than projected in the adopted budget. This source of revenue is adjusted upward in the Revised 2021 budget. The 2022 Adopted Budget includes a slight reduction in sales tax collections due to the County's conservative revenue budget practices.





**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 substantially increased due to one-time funding made available for COVID-19 response and recovery efforts.

The County received more than \$34 million in Fiscal Recovery Funding (FRF) as part of the American Rescue Plan Act (ARPA) in 2021. We anticipate receiving a second allocation in 2022 of more than \$34 million. The County is seeking public input on how these funds will be allocated. Therefore, minimal expenses from the FRF are budgeted in 2022 but it is anticipated the budget will be amended during 2022 as projects are prioritized. In addition, Human Services, Workforce Center, and Public Health are all getting allocations from other segments of ARPA. These revenue streams and associated expenditures are reflected in both the 2021 Revised and 2022 Budgets.

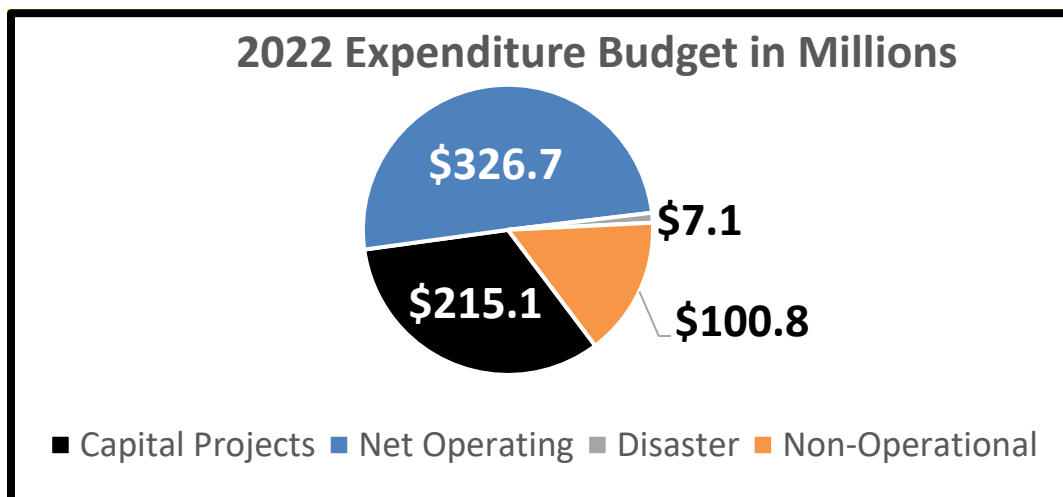
**Fees and Charges for Services:** Some County services derive significant financial support from fees and charges for services. Examples include the Parks Department, Solid Waste, Building Permits and Inspections, Motor Vehicle, Recording, Treasurer, and some components of the criminal justice system. 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 3 to 5 years.

COVID-19 changed behavior of our residents in 2020 and 2021 in ways that led to higher fee collections in Solid Waste and Natural Resources. The 2022 budget anticipates that these higher use fee levels will continue in 2022.

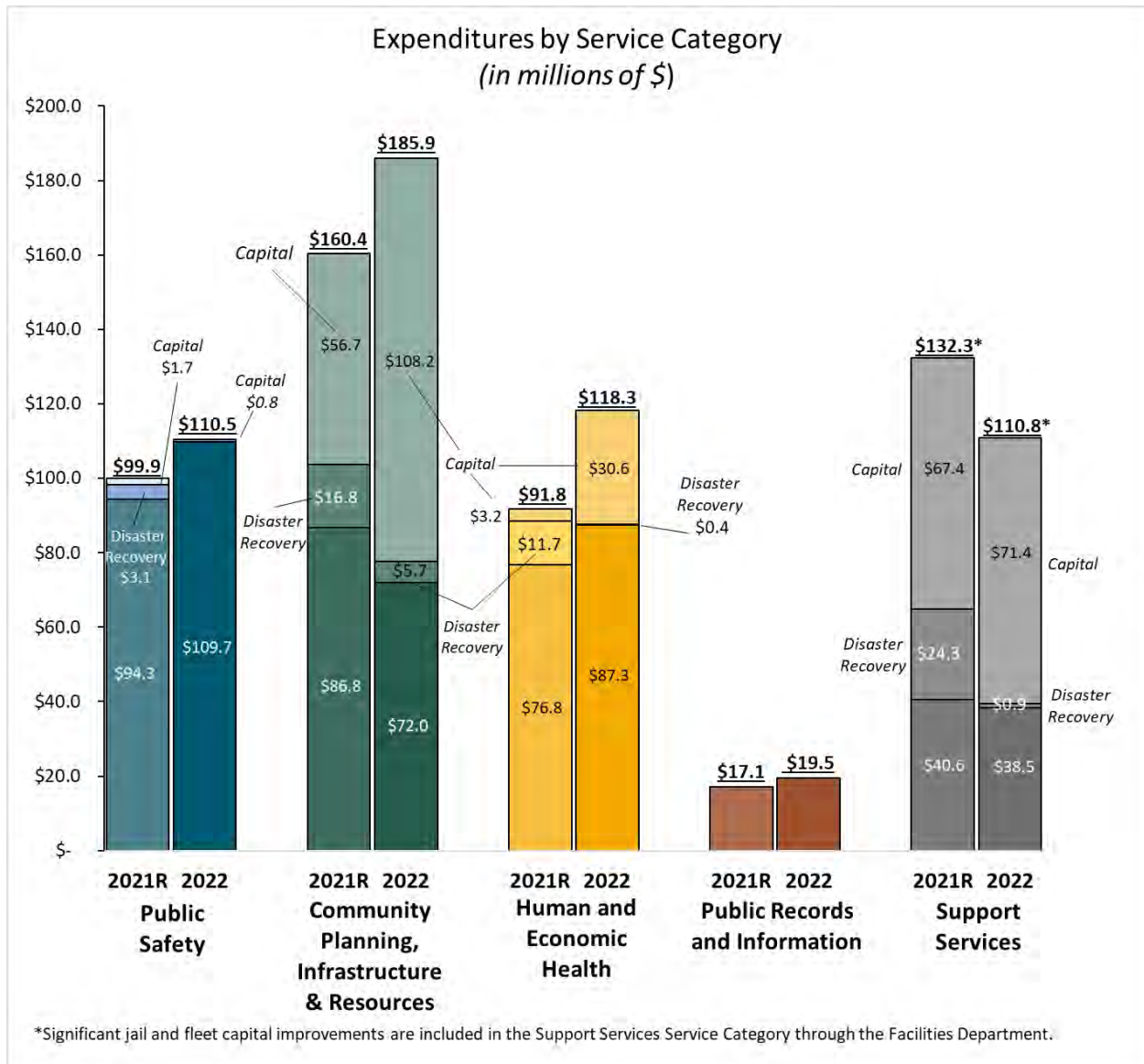
### Highlights of the Adopted 2022 Budget – Expenses

Expenses in the Adopted 2022 budget are divided into operating expenses, capital improvement plan items and disaster recovery costs. The chart below depicts the Adopted 2022 budgeted expenses for each of these types:





The following chart depicts all expenses budgeted for 2022 and how they compare with expenses from 2021 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.

Under Colorado law, the Sheriff has responsibility for wildfire. Larimer County suffered one of the worst wildfires in state history in 2020, the Cameron Peak Fire. During 2021, response and recovery costs for the fire and resulting flash flooding drove up expenditures in Public Safety and in Community Planning, Infrastructure, and Resources.



The Adopted 2022 budget includes funding for continuing construction to improve the outdated jail facility, projected to open in phases beginning in 2022. The project includes replacement of many support functions at the facility such as the kitchen, medical service areas, and the laundry. A modern housing unit with 165 beds will be constructed to allow for more appropriately grouping inmates according to their needs.

The 2021 budget included beginning a project to expand the County's alternative sentencing and community corrections programs. These programs yield better outcomes for offenders and protect public safety as alternatives to traditional correction and incarceration in either the County jail or the Colorado Department of Corrections prison facilities. The planned project will build a new wing onto the existing Alternative Sentencing building to serve female offenders. Bed space in Community Corrections now used for females can then expand capacity for males. Larimer County's programs are some of the most successful in the state in terms of offender completion rates and reduced recidivism. The expanded facility is expected to open late in 2022.

The Colorado legislature passed several new laws in 2021 that significantly impact the cost of services in the Public Health service area.

**Community Planning, Infrastructure and Resources:** In this service category, significant work is ongoing in the Solid Waste Department to develop new facilities and increase diversion rates from landfilling. A replacement landfill is in the design and permitting process because the existing landfill is nearing capacity. In 2022, this work will continue to evolve.

Work in 2022 at The Ranch will continue to implement the Master Plan for a new phase of development funded by the extension of the dedicated sales tax. The timing of some planned facilities has been altered by the pandemic which limits large gatherings and may influence the level of interest by private parties in some facilities, such as a hotel and exhibition space. The County intends to use available funds to proceed with county-sponsored projects concurrently with soliciting proposals for public/private partnership opportunities.

Federal approval for funding of the last few infrastructure projects associated with recovery from the 2013 flood has been given by the Federal Emergency Management Agency. These approvals will allow construction that had originally been planned for in 2018 to proceed. County Road 47 and County Road 44H will be built or rebuilt in 2022. Some work done on these roadways during 2021 was damaged by flash flooding.

Staffing needs in Road and Bridge will be addressed by converting a group of temporary positions to regular year-round positions. It is very challenging to find qualified workers and very few are willing to accept seasonal employment. Converting these jobs to year-round employment opportunities will have the added benefit of having more snow plow drivers available during winter months. This will shorten the shift length for individual drivers, lengthen the hours per day plows can run, and create a safer operating schedule. An additional Road and Bridge worker position will be added to the Laramie River region of the county which is very rural and remote. Having three workers in that area will improve safety for our employees and service to the community.

Engineering staffing needs will be addressed in 2022 by adding a development application review engineer, an engineer specializing in stormwater quality, and a new position associated with an enhanced asset management system for our roadway system.



Community Development continues to work on a series of updates to the County's Land Use Code. Updated sections in 2021 included our sign code and our regulations associated with oil and gas facilities. Work will continue on the effort to finalize detailed sections of the Code in 2022. The Building Division is in the process of considering updates and local modifications to the current version of the Uniform International Building Code.

Natural Resources continues to emphasize partnerships and grant opportunities to fund acquisitions and enhancements. In 2021, visitations at our facilities were at record high levels. In 2022, the Department will continue to make incremental improvements in our facilities and practices to address growing demands for service by our community.

**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 2022 budget is built on the best information currently available, but changes may occur during the coming year particularly as funding associated with COVID-19 impacts are allocated by the state and federal governments.

The County continues to provide high quality services in food assistance, adult protection, child protection, childcare assistance, and Medicaid administration. Our Economic and Workforce Development Department is deeply involved with regional partners in economic recovery and business support programs to mitigate the impacts of COVID-19 disruptions.

Construction on the new Larimer County Behavioral Health facility will occur throughout 2022. The cost of the project has substantially grown due to escalated construction costs, delays caused by outside parties, and changes in planned cost sharing arrangements that will not occur.

**Public Records and Information:** The 2022 budget changes significantly only due to the election cycle, which will include elections for U.S. Representative, U.S. Senator, Colorado Governor, and other statewide offices, which will result in an expenditure increase of approximately \$1.3 million in the Office of the Clerk and Recorder. In the Public Affairs Department, an additional staff position was added in 2021 to enhance resident outreach and engagement, especially with diverse populations. This increased staffing level will continue in 2022.

There are not major changes in the elected offices of the Clerk and Recorder (other than costs related to the election cycle), the Treasurer and Public Trustee, and the Assessor.

**Support Services:** COVID-19 forced the County to adapt our service delivery processes to greatly expand the use of electronic and other touch-free means. We have also emphasized remote work options for our staff. All of these techniques have proved to be beneficial and widely embraced by the community and our employees. The trend of expanding and enhancing these innovative practices will continue in 2022.



The Finance Department will add positions in 2022 in purchasing and sales tax administration to respond to increased demand for these functions. The influx of federal and state grant funding carries with it complex requirements for procurement that cannot be accomplished without additional staff. A new position in sales tax administration will allow additional auditing and verification work to be done to ensure sales tax is fairly and uniformly collected.

### **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 2022 budget includes resources to begin tackling many of them. Future budgets will need to provide additional resources to continue implementing solutions for these challenges.

The county is dedicated to service the whole of our community – including populations that have historically been less engaged in County government. In 2022 a newly formed Advisory Board for Equity, Diversity and Inclusion will help guide our work in this regard. An internal committee of employees for Inclusion has also been formed and will expand their efforts in 2022 and beyond.

**Climate Smart Program:** During 2021, the County created a position for a Climate Smart Program Manager. In the coming years, the County will develop and implement a Climate Smart Program that includes strategies internal to our organization and externally out to the community. Both internally and externally, the program will likely include techniques and projects that will help mitigate against climate change and adapt our systems to the effects of climate change.

For the 2022 budget, a \$12 million set-aside of reserves will be moved into a contingency fund for future disasters and potentially for climate smart projects. The set-aside was originally identified in 2020 and intended to be used for one or more community support needs such as post-secondary education, housing affordability or childcare assistance. This would have caused the money to be spent in these investments in 2021 or 2022. Instead, the funding will be moved into a reserve contingency fund as part of the 2022 budget.

**Revenue Source Stability:** The primary source of discretionary revenue for the County is property tax. In 2021 the state legislature acted to change assessment rates for multiple categories of property. The 2021 November ballot will ask voters state-wide whether or not they wish to make additional changes in property assessment rates. All of these changes will have different, but potentially significant, impacts on the most important source of discretionary funding for the County.



Critical programs in Human and Economic Health are funded primarily through state and federal grants. The funding for COVID recovery is concentrated in this area. This funding is currently generally required to be obligated by the end of 2024 and expended by the end of 2025. It is not known how programs initiated with this funding source would be continued. Moreover, the Federal government continues to consider additional funding for human and physical infrastructure. If these programs become available, the County will pursue funding to address our community's needs.

**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 2021 Revised and 2022 Adopted budgets comply with County policy and Colorado statutory requirements.

Sincerely,

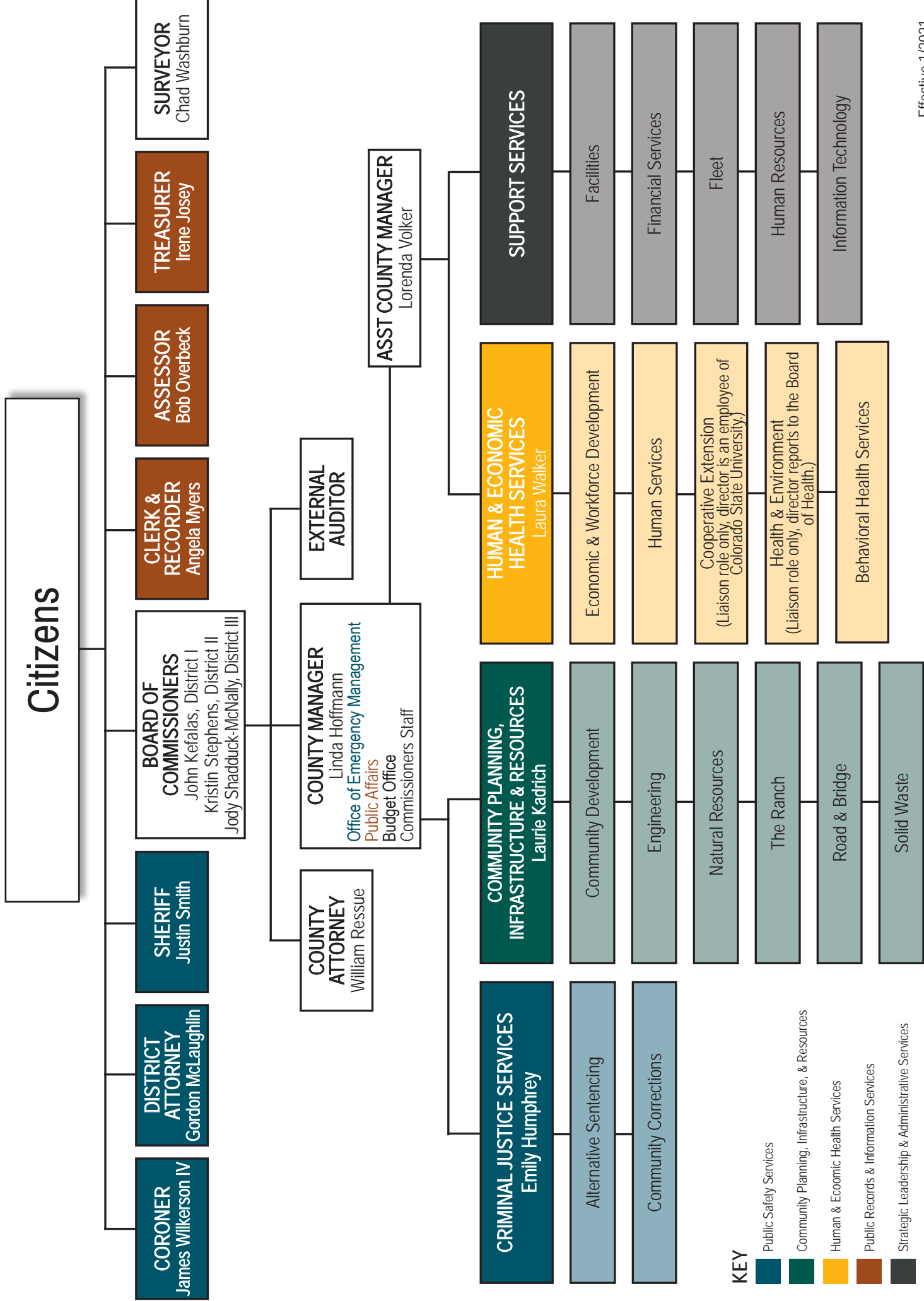
A handwritten signature in black ink that reads "Linda Hoffmann".

Linda Hoffmann  
County Manager





# LARIMER COUNTY ORGANIZATIONAL CHART



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



# **Section A – Introduction & Overview**

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# Budget Document Quick Guide

## Overview

This document contains the 2021 Revised and 2022 Proposed budgets for Larimer County. The budget is for a calendar year, January 1 to December 31. The budget document contains a significant amount of information about how Larimer County plans to operate during the budget year. A guide to some of the most important topics by section is shown below.

## County Manager’s Budget Transmittal Letter

This letter provides an executive summary of the major issues impacting the County and important Initiatives included in the Budget.

## Introduction & Overview Section.....A-1

This section provides an overview of Larimer County, including:

- Community Profile
- Vision, Mission Statement, Guiding Principles, and Strategic Plan
- Important factors and trends that impact the budget
- Overviews of revenues and expenses
- New initiatives
- Changes to authorized positions.

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

This section provides:

- An organizational chart
- Detailed budget information about County Service Categories, Elected Offices and Departments
- How the County’s budget is structured by funds
- Expenditure and revenue summaries over a three-year period
- County policies related to budget preparation and financial management.

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

This section includes:

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

## Budget by Fund.....D-1

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

## Budget Adoption Documents.....E-1

This section contains all of the resolutions required to adopt the 2022 budget for Larimer County and its sub-governmental entities, such as improvement districts.

## 2022 Certification of Mill Levies.....F-1

This section contains the certification of mill levies submitted by all authorities that levy property taxes in Larimer County.

## Glossary & Acronyms

### Overview

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

Adopted Budget:	Budget amounts as originally approved by the Board of County Commissioners at the beginning of the year and to the budget document which consolidates all beginning-of-the-year operating appropriations and new capital projects.
ARPA or Rescue Plan Act:	American Rescue Plan Act. A Federal COVID-19 stimulus bill signed into law in March 2021
Balanced Budget:	A balanced budget according to State budget law is defined as one where expenditures are not more than available revenues plus beginning fund balances
Capital Outlay:	A category of expenditures generally used to budget for large, one-time purchases related to capital projects. Examples are land, contracts to construct facilities, and vehicles or other equipment with lifespans generally greater than three years.
Capital Project:	A significant one-time project that has a lifespan of greater than one year, and has a total project cost of greater than \$50,000, except for any new fleet equipment that is added to the County's replacement plan, for which the threshold is \$15,000
Charges for Service:	Fees paid by customers, whether the public or internal County departments, made to the County in exchange for services
CIP or Capital Improvement Plan:	Capital Improvement Plan. In the Larimer County Budget this includes the budgeted capital expenditures for the coming year (in this case 2022) plus planned projects for the next four years (2023-2026).
ERAP:	Emergency Rental Assistance Program. This program includes two "rounds" that were funded in separate federal laws. See the ERAP <a href="#">website here</a> .

## Larimer County 2022 Budget

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FRF or Fiscal Recovery Fund:	Coronavirus State and Local Fiscal Recovery Funds. Allocation of funds from the ARPA allocated to States and Local governments that must be used for COVID 19-related recovery projects. See the FRF <a href="#">website here</a> .
FTE:	Full-time Equivalent Position. A county staff position that is funded to be available for 2,080 hours per year.
Fund:	An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources together with all related liabilities, obligations, reserves and equities. Funds are segregated to their intended purpose and are used to aid management in demonstrating compliance with finance-related legal and contractual provisions.
Fund Balance:	Accumulated surplus funds carried in from previous years (“Beginning Fund Balance”) and the amount of unspent funds left at the end of a year (“Ending Fund Balance”)
Improvement District:	A taxing unit created within County government for the purpose of installing and maintaining certain public improvements in neighborhoods or subdivisions in unincorporated Larimer County. <a href="#">See here</a> for more information.
Interfund Transfers:	Transfer of resources from one fund to another.
Intergovernmental Revenues:	Revenue from other governments, primarily Federal and State grants, but also payments from other local governments.
Internal Service Fund:	Funds that account for goods or services provided to other County departments or agencies with the intention of recovering the full cost of the service.
Licenses & Permits:	Fees paid by the public to the County for permits (for example, camping permits) to engage in activities or for licenses to engage in certain activities (for example, liquor licenses at restaurants).
Mill Levy:	Refers to property tax revenues derived from the mill levy rate, which is the tax rate applied to the value of taxable property. The formula to determine revenue is the mill levy rate (Larimer County’s general operating mill levy rate is 21.571) times taxable value divided by 1,000.
Operating Cost:	A category of expenditures generally used to budget for ongoing operating items, such as contracts or utilities. May also be used for one-time items like studies, equipment, and other projects. Capital project budgets may utilize operating cost accounts.

## Larimer County 2022 Budget

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Proposed Budget:	The recommended County budget submitted by the County Manager to the Board of County Commissioners by October 15th of each fiscal year.
Revised Budget:	The version of the budget that has been updated to include all changes made to the Adopted Budget.
Specific Ownership Tax:	Taxes paid on vehicles in lieu of personal property tax per State law. Tax values are based on the year of manufacture of the vehicle and the original taxable value which is determined when the vehicle is new and does not change throughout the life of the vehicle.
Unincorporated Areas or Unincorporated Larimer County:	Those portions of the County that are not part of a city or town.

## Helpful Web Links

### Overview

Below are helpful web links where you can find more information on Larimer County, its finances and popular programs:

#### Assessor

- [Assessor FAQs](#)
- [Property Search](#)

#### American Rescue Plan Act Info

#### Behavioral Health Services

- [New facility](#)

#### Board of County Commissioners

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

#### Budget

- [Budget Process](#)
- [Build Your Own Budget \(BYOB\)](#)
- [Mill Levy History](#)
- [Most Recent Budget Information](#)

#### Building Department

- [Online Customer Portal](#)

#### Clerk & Recorder

- [Elections](#)
- [Motor Vehicle](#)
- [Recording & Citizen Information Center \(CIC\)](#)

#### Code Compliance

#### Community Report

#### Coroner

#### County Attorney

#### Criminal Justice Services

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

#### Department Link List

#### District Attorney

#### Economic & Workforce Development

#### Elected Officials

[Emergency Management](#) (including fire & flood info)

#### Engineering

#### Extension

#### Facilities

- [Current Facilities Construction Projects](#)

#### Finance

- [Annual Reports & Audits](#)
- [Checks Issued](#)
- [Purchasing](#) (including bids & proposals)
- [Sales & Use Tax](#)

#### Fleet Services

#### Health & Environment

- [Clinical Services](#)
- [Communicable Disease](#)
- [COVID-19 Dashboard](#)
- [Environmental Services](#)
- [Maternal, Child & Family Health](#)
- [Safety & Sanitation](#)
  - [Restaurant Inspections](#)

#### Human Resources

- [Job Opportunities](#)

#### Human Services

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

#### Information Technology

- [Geographic Information Systems \(GIS\)](#)
- [Internet Speed Test](#)

#### Natural Resources

- [Boating](#)
- [Camping & Pavilion Reservations](#)
- [Parks, Open Spaces & Trails](#)
- [Trail Conditions & Status](#)



[Performance Measures](#)

[Planning & Land Use Code](#)

[Public Trustee](#)

[Road and Bridge](#)

- [County Road Closures & Delays](#)
- [County Road Capital Projects](#)

[Solid Waste](#)

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

[Surveyor](#)

[Treasurer](#)

- [Pay Property Taxes](#)

[Veterans' Services](#)

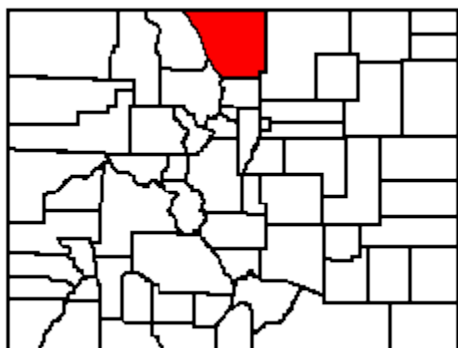
[The Ranch](#)

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

## Larimer County Community Profile

### Overview

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



Larimer County is in north central Colorado. It is the sixth largest county in Colorado 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.

### About Larimer County Government

Counties in Colorado are a constitutional subdivision of state government. Their [boundaries](#), which are outlined in Colorado State Statute, were drawn by the General Assembly. Initially, counties were created to carry out the programs and policies of the state. These functions have grown over the years to encompass many policy and operational areas not contemplated 100 years ago. Counties can exercise only those powers specifically expressed in statute or the constitution.

Under state statute, counties are responsible for law enforcement, which includes supporting the court's system and the [district attorney](#) function as well as providing jail facilities through the [sheriff](#). Counties are responsible for providing the state's social services, including administering and carrying out virtually all programs overseen by the Colorado Department of [Human Services](#). Counties may provide [health services](#), although their ability to do so depends on resources available. Counties are responsible for [road and bridge construction, maintenance, and repair](#). Finally, they [control land use in the unincorporated areas](#).

Counties have a vast number of other responsibilities, ranging from [weed control](#) to [restaurant inspection](#), virtually all of which are traced to state legislation. In specific instances, such as [liquor licensing](#), [the operation of landfills](#), and [pest control](#), counties and state government have co-authority. Additional responsibilities are delegated to other [county elected officials](#), such as the treasurer, assessor, coroner, clerk and recorder, district attorney, surveyor, and sheriff.

Counties have the power to incur debt, enter into contracts, and receive grants and gifts. Counties can incur either revenue debt (based solely upon a specified revenue stream) or general obligation (G.O.) debt, which constitutes a general obligation of the local government to repay the debt. Some counties also enter into lease-purchase arrangements (as an alternative to debt financing) to build major facilities such as [justice centers](#). (Source: Colorado Counties, Inc. – CCI) For more information about the structure of counties in Colorado, [please visit Colorado Counties Inc.](#)

For most purposes, Larimer County acts through its [Board of County Commissioners](#). The three-member board acts, by a majority vote of a quorum present, to adopt ordinances in those limited areas for which specific authority has been given by the State Legislature, and to adopt resolutions to conduct all of its other business. Larimer County's governmental structure includes 10 elected officials, including three members of the Board of County Commissioners.

### Elected Officials

#### Board of County Commissioners



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

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

*(From left) Jody Shadduck-McNally, District 3;  
John Kefalas, District 1; Kristin Stephens, District  
2*

#### Other Elected Officials

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



*Bob Overbeck,  
Assessor*

#### Assessor

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



### 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.

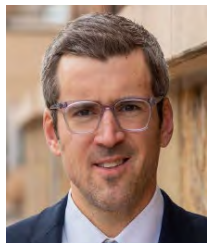
*Angela Myers, Clerk & Recorder*



### 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.

*James A. Wilkerson IV, M.D., Coroner*



### 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.

*Gordon McLaughlin, District Attorney*



### 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.

*Justin Smith, Sheriff*



*Chad Washburn,  
Surveyor*

### Surveyor

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



*Irene Josey,  
Treasurer*

### Treasurer

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

## County Government Structure

The Larimer County is structured based largely by Service Category, and the County's budget follows this structure. A Service Category is a group of elected offices, divisions, departments, or programs that contribute to a broad functional area. Departments and programs are combined into Service Categories to emphasize collaboration between offices and departments to focus on goals and outcomes that serve citizens.

The County's Service Categories are:

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

Most elected offices, departments and program areas have associated performance measures. These measures are reviewed by the Board of County Commissioners at public work sessions on a quarterly basis. The performance measures and most recent performance data are available on the County Budget Website.

An overview of the Service Categories is provided on the following pages.

## Larimer County 2022 Budget

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### Public Records and Information

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

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

### Community Planning, Infrastructure & Resources

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

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

### Human and Economic Health

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

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

### Public Safety

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

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

## Larimer County 2022 Budget

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### Support Services

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

- Board of County Commissioners
- County Manager
- Accounting & Reporting
- County Attorney
- Human Resources
- Information Technology
- Purchasing
- Budget

### Non-Operational Accounts

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

- Fringe Benefits
- Debt Service
- Sales Tax and Distribution
- Fleet Services
- Interfund Transfers
- Foothills Gateway
- Public Trustee
- Risk Management

### Capital Projects

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

### Disaster-Related 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 2020 this budget largely represents projects in the Road and Bridge department to repair assets damaged in the 2013 flood; please see the Capital Improvements Budget for further detail.



**Demographic, Economic and Geographical Data**



Larimer County’s population was estimated at 359,066 in 2011, an increase of 19.8 percent since 2010. That population growth ranks 6<sup>th</sup> highest in the State over that timeframe. The Office of the State Demographer estimates that Larimer County will add 30,000 people over the next 5 years.

Demographic data in the chart on the next page is taken from the U.S. Census Bureau’s Quick Facts [internet page for Larimer County](#). The information below on principal employers is taken from the statistical section of the [2020 Comprehensive Annual Financial Report](#).

*Photo of the Larimer County Justice Center*

Rank	Employer	# of Employees	% of Total County Employment
1	UC Health	7,760	3.8%
2	Colorado State University	7,676	3.8%
3	Poudre School District R-1	3,784	1.9%
4	Thompson School District R2-J	2,113	1.0%
5	Larimer County	1,799	0.9%
6	City of Fort Collins	1,637	0.8%
7	Medical Center of the Rockies	1,621	0.8%
8	Woodward Inc.	1,590	0.8%
9	Broadcom Inc.	1,500	0.7%
10	Banner Health: McKee Medical Center	1,440	0.7%



## Larimer County 2022 Budget

Demographic Data	2021 Budget	2022 Budget
Population, Most Recent Estimate	356,899	359,066
Population, percent change Since 2010	19.1%	19.8%
Persons under 5 years, percent	4.9%	4.9%
Persons under 18 years, percent	19.4%	19.4%
Persons 65 years and over, percent	16.2%	16.2%
Female persons, percent	50.2%	50.2%
White alone, percent	92.6%	92.6%
Black or African American alone, percent	1.2%	1.2%
American Indian and Alaska Native alone, percent	1.1%	1.1%
Asian alone, percent	2.4%	2.4%
Native Hawaiian and Other Pacific Islander alone, percent	0.1%	0.1%
Two or More Races, percent	2.7%	2.7%
Hispanic or Latino, percent	11.9%	11.9%
White alone, not Hispanic or Latino, percent	82.1%	82.1%
High school graduate or higher, percent of persons age 25+,	95.9%	95.9%
Bachelor's degree or higher, percent of persons age 25+	47.3%	47.3%
Veterans	20,741	20,741
Housing units	154,429	154,429
Homeownership rate	65.0%	65.0%
Median value of owner-occupied housing units (through 2018)	\$363,800	\$363,800
Households	137,021	137,021
Persons per household	2.45	2.45
Per capita money income in past 12 months (2013 dollars)	\$37,363	\$37,363
Median household income	\$71,881	\$71,881
Economic Data	2021 Budget	2022 Budget
Total employer establishments	11,149	11,236
Total employment	128,778	133,269
Total employment, percent change	1.8%	3.5%
Non-employer establishments	33,935	33,935
Manufacturers' shipments, 2007/2012 (\$1000)	4,275,681	4,275,681
Total Healthcare and Social Assistance Receipts 2012 (\$1000)	N/A	1,988,163
Retail sales, 2007/2012 (\$1000)	4,341,261	4,341,261
Retail sales per capita, 2007/2012	\$13,982	\$13,982
Accommodation and food services sales, 2007/2012 (\$1000)	\$756,517	\$756,517
Building permits	2,490	2,565
Geographic Data	2021 Budget	2022 Budget
Land area in square miles	2,596	2,596
Persons per square mile	137.5	138.3

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

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

### Larimer County Vision:

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

### Larimer County Mission Statement:

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

### Larimer County Guiding Principles:

Larimer County will add *value* to the lives of its *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.

## Larimer County Strategic Plan

### Overview

Larimer County gathered factual data and qualitative input on the characteristics and needs of our community to inform the development of the 2019-23 Strategic Plan. Data was gathered including demographics, economic statistics and trends, community well-being measures, and broad infrastructure demand estimates. A Community Survey, numerous small group meetings with residents, and a facilitated workshop with community leaders provided broad insight. A survey and multiple input meetings with county employees provided input from workers who provide County services to the community. In collaboration with other elected officials, the Commissioners narrowed these diverse needs to three broad strategic goals, further defined by specific, measurable, realistic and time-stamped objectives to guide our community successfully into the future.

Achieving the plan's objectives will add value to everyone's quality of life, as follows (click the link for each goal to view their underlying objectives):

### 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.

For more information, view Larimer County's [2019-2023 Strategic Plan online](#).

## 2022 Budget – Short Term Trends

### **Overview**

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 short-term trends were critical in developing the 2022 budget:

### ***COVID-19 Impacts***

The COVID-19 pandemic has had a profound impact on the health and economic wellbeing across the county, state and country and as a result the Federal Government and the State of Colorado have provided significant resources to help communities such as Larimer County recover. The 2021 Revised and 2022 Adopted budgets include utilization of federal and state resources provided to alleviate the health and economic impacts of the pandemic. The 2021 Revised Budget includes more than \$57 million in federal fund revenues, and \$28.7 million in expenses related to COVID-19. Sources of these funds, which generally may be used over a period of several years, include the CARES Act, the American Rescue Plan Act (ARPA), especially the State and Local Fiscal Recovery Fund (FRF), Emergency Rental Assistance (ERAP), and allocations from the State of Colorado. The 2022 budget includes the County's second-half payment from the FRF of approximately \$34.7 million. The 2022 budget also includes significant expenses and offsetting federal and state revenues for programs in the Human Services, Economic and Workforce Development, and Health and Environment departments. The 2022 budget includes only about \$625,500 in expenses specifically funded by the FRF, as the County is still engaging in a public outreach process and awaiting final rules from the U.S. Treasury Department to determine the best use of FRF funds. Allocations for the second round of ERAP will be determined once the first round of funds have been spent.

### ***State Aids & Federal Revenues***

For forecasting purposes, ongoing intergovernmental revenues other than those related to the COVID-19 pandemic were assumed to be flat in 2022 and in future year projections. For 2022, the County Road and Bridge Department is estimating a \$370,000 increase in the County's allocation of Highway User Trust Fund (HUTF) due to the passage of Senate Bill 21-260. The County is also planning to receive approximately \$284,000 from the State for the required backfill of tax revenue lost due to Colorado House Bill 21-1312, which increased the value of business personal property that can be exempted from taxation.

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

Due to the economic impacts of the COVID-19 pandemic, taxable values were assumed to increase by 2.6 percent over the final 2020 certification. The final certification of values provided by the Office of the Assessor indicates a 6.0 percent increase in taxable values, which results in an increase of property tax value of \$8.3 million for general operations (not including Foothills Gateway, improvement districts, or the Larimer County Pest Control District) over the 2021 Adopted Budget amount. This figure includes a reduction in taxable business personal property value of approximately \$13.1 million due to Colorado House Bill 21-1312, which results in approximately \$284,000 less property tax revenue than would have otherwise been collected; the legislation requires the State to backfill that lost property tax revenue to the County.

While property tax revenue increases in 2022, the County projects these revenues may fall by as much as \$2.7 million or 0.3 percent due to the passage of Colorado Senate Bill 21-293, which reduces the tax assessment rate for several classifications of property and will be in effect for County budget years 2023 and 2024, after which the law would sunset.

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

Sales, Use and Special Ownership tax revenues are budgeted at \$75.8 million, a decrease of \$5.5 million or seven percent from the 2021 Revised Budget, mainly due to a significant upward revision of the budget for these revenues in the second half of 2021, and the County's practice conservative budgeting of such revenues. Through the first three quarters of 2021, sales tax collections were 20 percent higher than collections during the same period of the prior year. Use tax collections were higher in the three quarters of 2021 than the same time frame in 2020 by 31 percent, including an increase in vehicle use tax of 36 percent and an increase in building material use tax of 27 percent.

### ***Personnel Costs***

For forecasting purposes personnel costs were anticipated to rise by slightly more than 7.1 percent in 2022. The significant increase was mainly due to a one-time premium holiday in departments for their employees' health insurance costs that was included in the 2021 Adopted Budget. Wages and associated costs (social security, retirement, etc.) were assumed to increase 3.5 percent over 2021. Another significant planned increase in personnel costs is the continued increase in public safety positions to staff the Jail Improvement project (42 positions created in 2022) and the first phases of hiring for the expansion of the Alternative Sentencing and Community Corrections facilities, which is anticipated to be complete in 2023.

During the budget process, the Larimer County Human Resources Department Adopted adjusting most pay ranges, and step plan values for sworn law enforcement higher by up to 10 percent due to wage compression and competition for talent with other employers. Employees at and near the bottom of the County's pay ranges will receive the associated pay increases and sworn law enforcement personnel were moved up to the new step plan rates in October 2021. Most benefit costs, such as health and dental insurance, remain flat or increase only slightly over 2021. As a result of the pay plan changes and the addition of new employees added in 2022, Personnel costs increase by \$27.2 million, or 15 percent over the 2021 Revised Budget.

### ***Operating Costs***

For forecasting purposes operating expenses were held flat for 2022. In the 2022 budget, gross operating costs of \$228.3 million represent 35 percent of the 2022 Budget gross expenditure amount of \$649.7 million. The 2022 budget represents a reduction from the 2021 Revised Budget of \$13.1 million or five percent. The reduction is largely due to one-time increases in the 2021 Revised Budget related to COVID-19 response.

### ***Capital Projects***

The 2022 Capital Projects Service Category includes \$203.7 million in direct project funding (not including disaster-response projects), plus approximately \$11.3 million in inter-fund transfers to provide project funding. The 2022 Capital Budget and Five-Year Capital Improvement Plan include several large projects identified in the County's Facilities Master Plan.

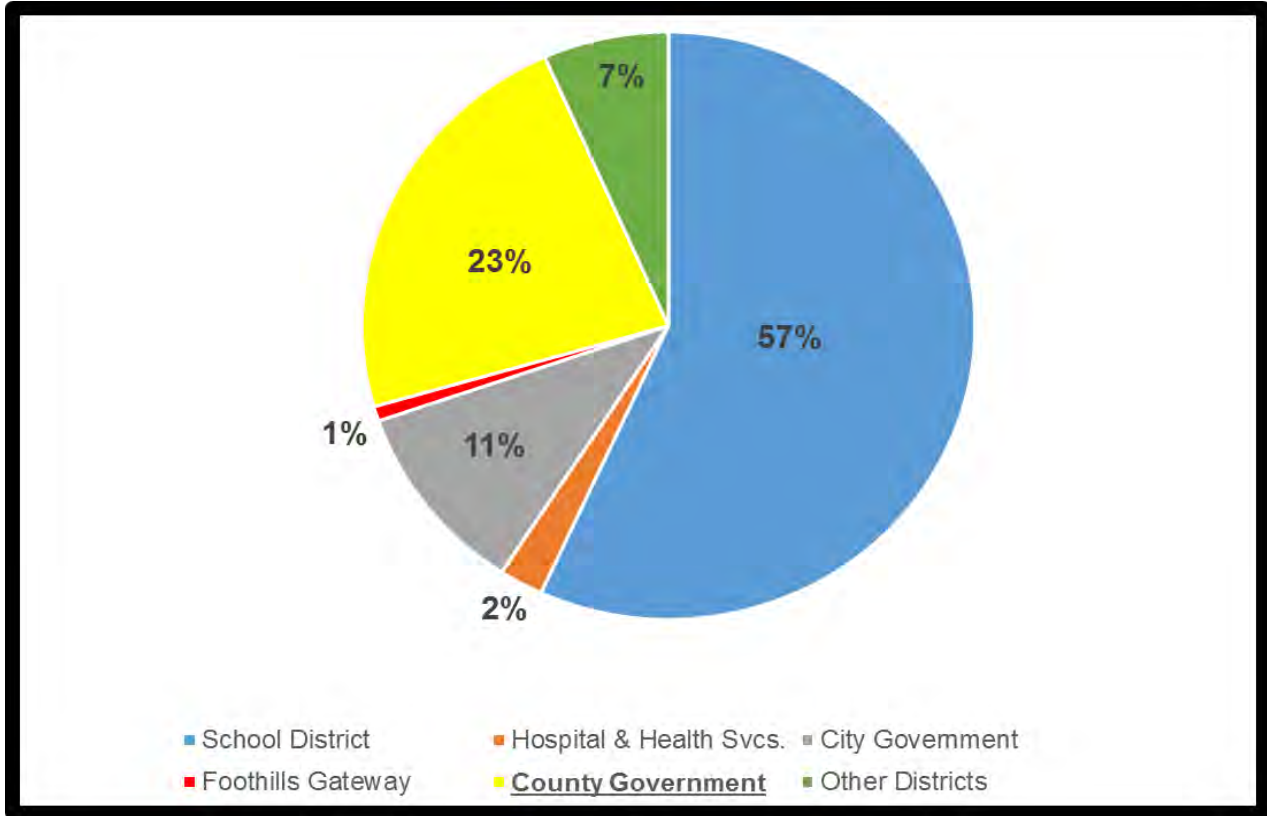
### ***Non-COVID 19 Disaster Recovery***

Unfortunately, the COVID-19 pandemic is not the only disaster to impact Larimer County in recent years. The County is still engaging in recovery projects related to flooding in 2013, and also recovery and mitigation from the 2020 Cameron Peak Fire and other fires and their impacts. The 2021 Revised budget includes \$11.1 million, and the 2022 budget includes approximately \$6.1 million for projects related to the 2013 floods, primarily for reconstruction of two damaged County Roads. For the Cameron Peak and other fires, the 2021 Revised Budget includes approximately \$17 million in expenses. The 2022 Budget includes only \$368,000 in expenses related to these fires at present; it is anticipated that substantial expenses will be added to this budget throughout 2022 as additional projects are identified and funds are carried forward from 2021.

## 2022 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 proposed by taxing districts, an estimated share of property tax revenues for 2022 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 2022 Budget is based on the following property values supplied by the Office of the County Assessor (values in millions of \$):

Assessed Values				
Category	2020 Budget	2021 Budget	2022 Budget	'21-'20 % Chg.
Total Assessed Value	\$6,838	\$6,782	\$7,206	6%
TIF Value	\$358	\$366	\$399	9%
<b>NET ASSESSED VALUE</b>	<b>\$6,480</b>	<b>\$6,416</b>	<b>\$6,806</b>	<b>6%</b>
Actual Values				
New Construction	\$1,333	\$1,191	\$1,197	1%
<b>TOTAL ACTUAL VALUE</b>	<b>\$62,969</b>	<b>\$63,953</b>	<b>\$68,886</b>	<b>8%</b>

Larimer County 2022 Budget

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

The 2022 Budget includes the following property tax revenues for County services:

- **Property Tax revenue will increase by 6.0 percent to support County Services.** Local property taxes continue to provide a significant part of the County Government Budget by supplying property tax revenues to support basic County services.
- **Larimer County will continue the current operating mill levy of 21.571 mills.** This amount (which has been the same since 1992) excludes any abatement mill levy authorized under Colorado law to regain lost revenue due to abatements and refunds.
- **Larimer County will also levy 0.104 mills (authorized by State Law)** to recover \$709,732 in revenue lost from abatements and refunds of property taxes in 2021. This rate is decreased by .033 mills over the 2021 Adopted levy.
- **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 \$5,109,368 in 2022 towards the operation of Foothills Gateway. This is a 1.5 percent increase from the previous year.
- **2022 Larimer County Government Mill Levy:**
  - County Services Operating Mill Levy 21.571
  - Plus State Abatement Mill Levy .104
  - **TOTAL County Operations Mill Levy:** **21.674**
  - Foothills Gateway Levy 0.750
  - GRAND TOTAL Mill Levy: 22.425 mills
    - Change from 2021: (0.033) mills
- Tax Impact: - The tax impact on the owner of a \$408,020 home (representing a 6.2 percent increase from the prior-year certification of values) with a taxable value of \$29,173 is expected to be a \$37, or 6.0 percent increase in the County’s share of property tax in 2022. This includes only the Base Mill Levy (21.571 mills), Abatement & Refunds Mill Levy (0.104 mills) and the Foothills Gateway Mill Levy (0.750 mills)

**Larimer County 2022 Budget**

**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	2020 Actual	2021 Adopted	2022 Budget	'21-'20 % Chg
101 – General	\$115.7	\$120.8	\$128.6	6%
282 – Health & Environment	\$3.9	\$4.1	\$4.4	7%
252 – Road & Bridge	\$5.2	\$3.2	\$3.4	4%
262 – Human Services	\$9.3	\$10.2	\$10.4	2%
<b>TOTAL County Services</b>	<b>\$134.1</b>	<b>\$138.3</b>	<b>\$146.8</b>	<b>6%</b>
168 – Foothills Gateway	\$4.8	\$4.8	\$5.1	6%
<b>GRAND TOTAL(a)</b>	<b>\$138.9</b>	<b>\$143.1</b>	<b>\$151.8</b>	<b>4%</b>

(a) = Does not include improvement districts

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

Fund	2020 Actual	2021 Adopted	2022 Budget	'22-'21 % Chg
101 – General	18.669	18.829	18.901	2%
282 – Health & Environment	.618	.643	0.648	-4%
252 – Road & Bridge	.813	.505	0.493	-13%
262 – Human Services	1.471	1.594	1.529	0%
<b>Base Mill Levy (Limited by Law)</b>	<b>21.571</b>	<b>21.571</b>	<b>21.571</b>	<b>0%</b>
Less: Temporary (One-Time) Tax Credit(a)	-.540	0.000	0.000	0%
Plus: Abatements & Refunds Levy(a)	.082	.137	0.104	46%
<b>TOTAL For County Services</b>	<b>21.113</b>	<b>21.708</b>	<b>21.675</b>	<b>-3%</b>
168 – Foothills Gateway	.750	.750	0.750	0%
<b>COUNTY GRAND TOTAL</b>	<b>21.863</b>	<b>22.458</b>	<b>22.425</b>	<b>-2%</b>



## 2022 Revenue Summary

### Overview

The 2022 Budget includes \$439.6 million in external revenues, which is a decrease of \$16.3 million or four percent from the revised level of \$456 million. External revenues primarily include the property tax levy, sales and use taxes, intergovernmental revenues, debt proceeds, charges for services, grants, licenses and permits, and other miscellaneous revenues provided by outside sources.

Internal revenues including transfers between funds, inter-departmental charges for services, and use of fund balance increases by \$64.4 million or 44 percent over the 2021 Revised Budget. The 2022 Budget would result in a net decrease in ending fund balances of \$107.9 million, as all revenues total \$541.7 million versus expenditures of \$649.7 million. This high use of fund balance is due to significant ongoing capital expenditures using revenues that were received in 2020 and 2021.

In total, County revenues to support operations (not including use of fund balance) decrease by \$20.6 million in 2022, or three percent from the 2021 Revised Budget, to \$541.7 million.

### Balanced Budget

The 2021 Revised and 2022 Budgets are balanced based on the following formula, so long as ending balance is greater than or equal to zero:

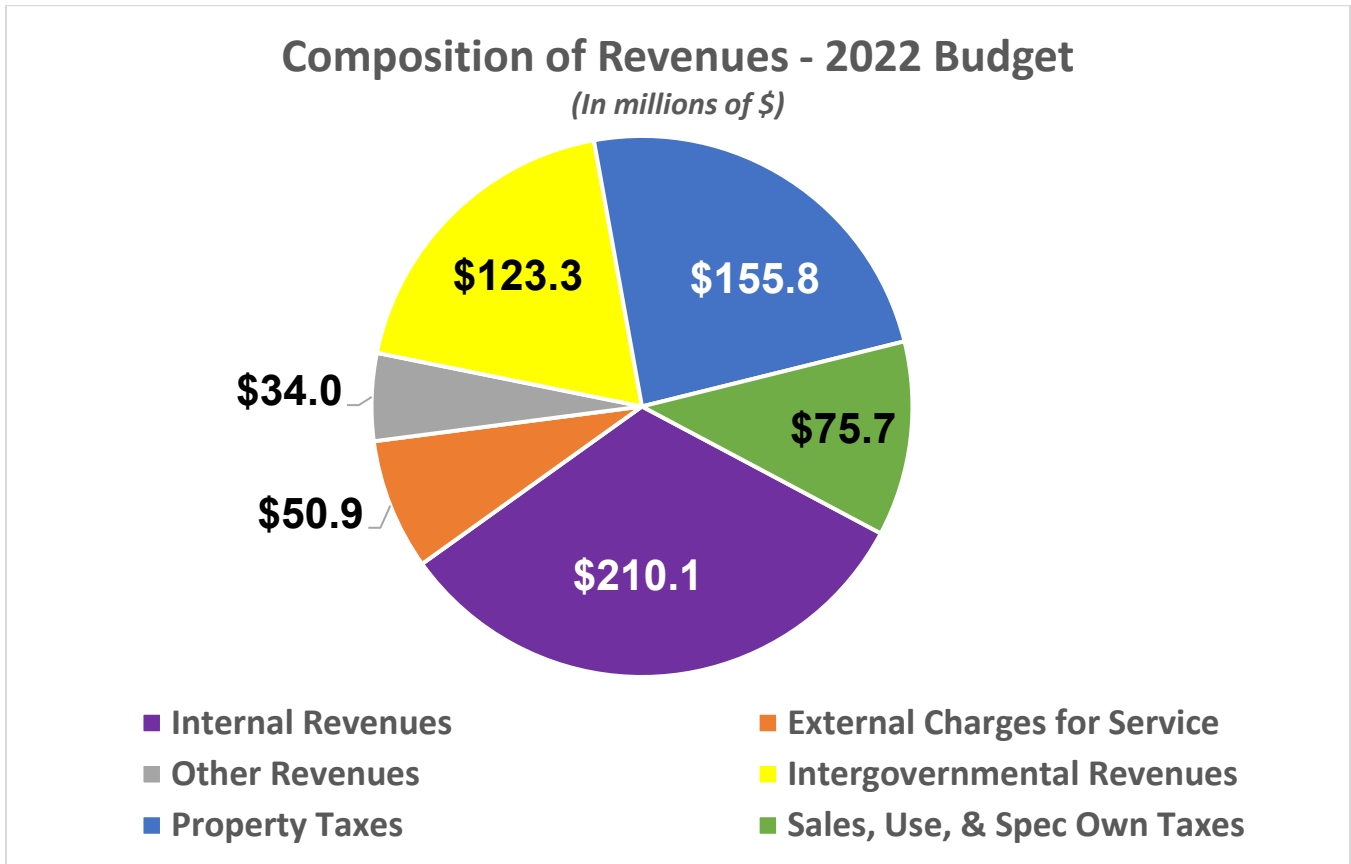
Item	2021 Revised	2022 Budget
Beginning Fund Balance	\$452,755,400	\$413,432,539
+	+	+
Revenues	\$562,373,685	\$541,749,112
-	-	-
Expenses	\$601,696,546	\$649,728,620
=	=	=
Ending Fund Balance	\$413,432,539	\$305,453,031

### 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 2022, property tax revenues of \$155.7 million will represent 35 percent of the County’s external operating revenues and 29 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 \$8.9 million or six percent over the 2021 Revised Budget, largely due to an increase in taxable values, not including tax increment finance districts, of six percent.

- Property taxes budgeted for General County operating purposes total \$146.7 million, an increase of \$8.3 million or six percent over 2021.
- An additional \$5.1 million is collected and distributed to the Foothills Gateway facility, an increase of six percent over 2021.
- An additional \$3.9 million is collected on behalf of General and Public Improvement Districts and the Pest Control District, which represents an increase of \$255,000 or seven percent over 2021.

**Intergovernmental Revenues**

Intergovernmental revenues decrease by \$31.7 million, or 20 percent, from the 2021 Revised Budget to \$123.3 million. Significant changes include:

- Anticipated reimbursements and grants related to 2013 flood recovery projects decrease by \$5.5 million in the Road and Bridge Department based on most recent updates from the Federal Emergency Management Agency (FEMA) on project obligations and project progression. This reduction is offset by an increase of approximately \$5 million from grant revenues related to capital projects.
- The 2021 Revised Budget includes approximately \$8.8 million in reimbursements and grant programs related to the 2020 Cameron Peak Fire.

## Larimer County 2022 Budget

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- Larimer County's allocation from the Emergency Rental Assistance Programs funded by the Federal Government totaled \$22.5 million in 2021 (\$10.7 million in round 1, \$11.7 million in round 2). No additional rental assistance revenue is anticipated in 2022.
- Larimer County's allocation from the American Rescue Plan Act (ARPA) - State and Local Fiscal Recovery Fund (FRF) is approximately \$69.3 million. Per the ARPA, these will be received in two equal tranches. One-half of the revenues (\$34.66 million) are budgeted and have been received in 2021 and the remaining \$34.66 million is budgeted to be received in 2022.
- Grant programs in the Workforce Center are budgeted to decline by nearly \$1 million from the 2021 Revised Budget. This is partially due to large one-time grant allocations in 2021 of approximately \$2.3 million and conservative budgeting; it is anticipated that additional allocations from the ARPA will be added during 2022.
- Health Department revenues decline by \$349,000 or four percent to \$8.3 million based on the timing of funds related to COVID-19 prevention and recovery. The 2021 Revised Budget includes \$2.9 million in additional intergovernmental resources over the 2021 adopted amount.
- Intergovernmental revenues in Human Services increase by \$3.3 million or 8 percent due to higher allocations related to federal COVID-19 programs, especially for income maintenance, childcare, and Office on Aging.

### **Sales, Use and Special Ownership Tax**

Sales, Use and Special Ownership tax revenues are budgeted at \$75.7 million, a decrease of \$5.5 million or seven percent from the 2021 Revised Budget, mainly due unanticipated increases in these revenues in 2021 and to conservative budgeting of such revenues. The 2022 budget represents a nine percent increase over the 2021 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
- 0.25 percent (2 ½ cents on \$10) for Open Space
- 0.15 percent (1 ½ cents on \$10) for construction and operation of the County Fairgrounds
- 0.25 percent (2 ½ cents on \$10) for behavioral health services and construction of a facility

Sales taxes are budgeted to decrease by \$4.9 million or eight percent from the 2021 Revised Budget at \$53.9 million. The decrease is due to conservative budgeting practices. Actual sales tax collections in 2020 were \$49 million and 2021 is on pace to increase significantly.

Use taxes, which are allocated to the same programs at the same proportions to sales tax, are anticipated to decrease slightly to \$10 million. Specific Ownership tax decreases by one percent from 2021 to \$11.9 million in 2022. Most of this revenue source 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 increase by \$1.9 million or four percent over the 2021 Revised Budget to \$50.9 million. The increase is almost entirely at the Fairgrounds (Ranch), where it is hoped that event income recovers in 2022 to pre-pandemic levels.

### Other External Revenue Sources

Most other external revenue sources increase in total by \$10 million, or 42 percent over the 2021 Revised Budget.

- Licenses and Permits increase by \$8.5 million or 81 percent. Most of the increase (\$6 million) is due to a one-time development fee paid by the Solid Waste Department to the Road and Bridge Department for road improvements related to the construction of the new Landfill in Northern Larimer County. The remainder of the increase is largely due to a new fee structure in the Natural Resources Department.
- Miscellaneous revenues increase by \$1.7 million or 16 percent, mainly due to increased indirect cost allocations to federal and state programs that are much larger in the short-term due to COVID-19 recovery.
- Interest earnings decline by \$81,000 or four percent due to continued low interest rates plus assumed lower fund balances due to capital project spending.

### Internal Revenues

Internal revenues increase by \$64.4 million or 44 percent from the 2021 Revised Budget to \$210.1 million in 2022. The large increase from the revised budget is largely due to a change in timing for large capital projects that pushed expenses from 2021 into 2022. Highlights include:

- Transfers between funds decline by \$12.5 million or four percent. The decrease is mainly due to:
  - Fewer transfers related to capital projects, especially in the Facilities Capital Projects Fund (\$9.6 million) and the Open Space Fund (\$4.4 million)
  - A one-time transfer of FRF funds to the Community Corrections Fund of \$1 million in 2021 to offset operating revenue deficits.
  - These decreases are partially offset by a one-time transfer of \$12 million from future projects reserves in the General Fund to the Climate Change-Related Disaster Fund in 2022.
- The 2022 Budget would utilize \$123 million in fund balance for capital projects. Significant projects include:
  - Ranch Master Plan projects: \$36.6 million
  - Behavioral Health Facility: \$30.6 million
  - Solid Waste capital projects: \$26.4 million
  - Jail Improvement project: \$24 million
  - Criminal Justice Services expansion project: \$19 million
  - Road and Bridge capital projects: \$14.1 million
  - Fleet Services Campus: \$15.5 million
  - Natural Resources capital projects, \$6 million

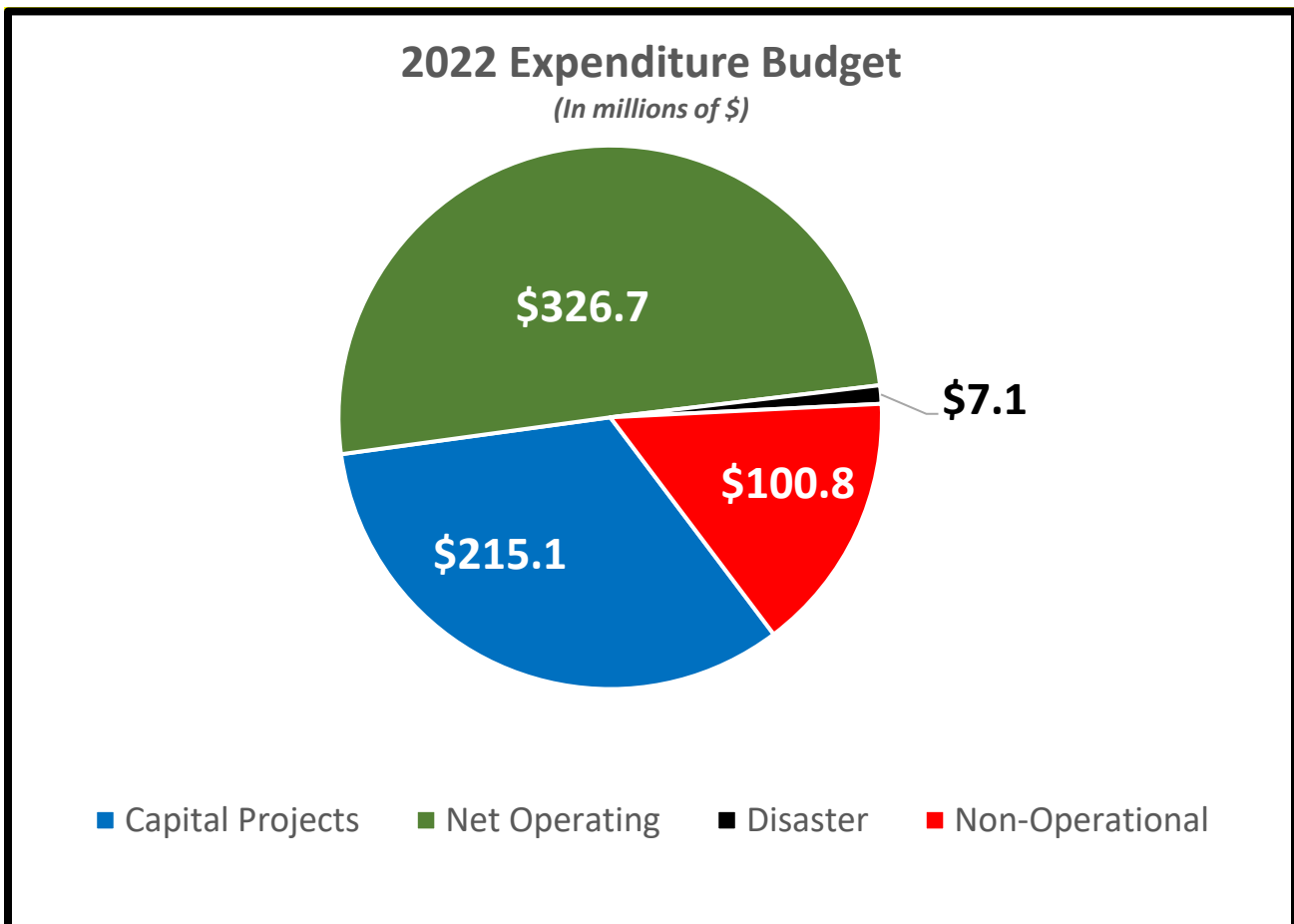
## 2022 Expenditure Summary

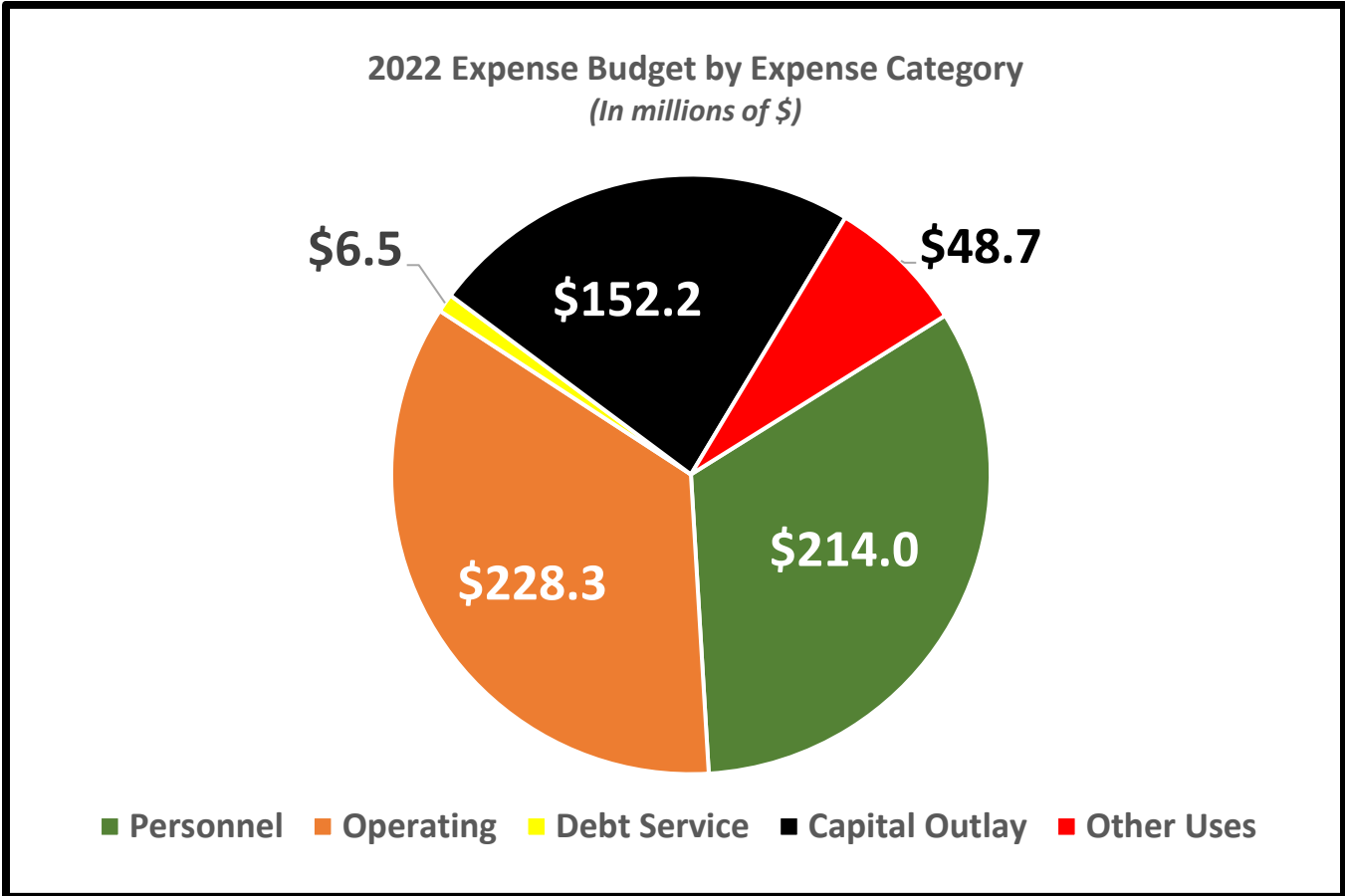
### Overview

The 2022 gross expenditure budget for Larimer County Government is \$649.7 million, an increase over the 2021 Revised Budget of \$48 million or eight percent. The gross expenditure budget includes:

- Non-Operational Governmental Accounts total \$100.8 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, 2020 Cameron Peak Fires, and COVID-19 pandemic total \$7.1 million in 2022 (see the Capital Projects section for additional information on disaster-related capital projects). This amount is expected to grow substantially as eligible projects are identified during late 2021 and 2022. The 2021 Revised Budget includes approximately \$56.4 million in expenses.
- Capital Project funding totals \$215.1 million. See section E of the Capital Budget for more detail.

Not including these three categories, the 2022 Budget includes net expenditures of \$326.7 million, an increase of \$37.5 million or 13 percent over the 2021 Adopted Budget.





**Expenditure Highlights by Expense Category**

The following analysis shows major changes in expense category such as operating, personnel, and capital outlay across the entire County budget.

**Operating Costs**

Operating costs decrease by \$13.1 million, or five percent, from the 2021 Revised Budget to \$228.3 million. Significant changes include:

- Expenses in the Disaster Response fund decline by \$29 million due to several one-time projects funded in 2021. Major projects funded in 2021 include:
  - \$17 million in projects related to response and recovery from the 2020 Cameron Peak Fire are budgeted in 2021. Minimal expenses of \$368,000 are budgeted in 2022 but it is anticipated significant recovery costs will be carried forward from 2021 into 2022.
  - \$10.7 million related to Round 1 of the ERAP program. Minimal expenses of \$116,000 are budgeted for 2022 and are anticipated to increase substantially once program objectives are determined..
  - The 2022 Road and Bridge budget includes \$5.3 million to complete reconstruction of two highways damaged in the 2013 floods, a reduction from 2021 of \$3.6 million.
  - \$2.8 million for COVID-19 pandemic recovery costs funded by the [State and Local Fiscal Recovery Fund \(FRF\)](#) are budgeted in 2021. The 2022 budget includes approximately \$423,000 from the FRF for similar projects, however this figure will increase substantially as projects continue to be identified.

### Personnel Costs

Personnel costs increase by \$27.2 million or 15 percent over the 2021 Revised Budget. Significant changes from the 2021 Revised Budget include:

- The 2021 budget included a one-time reduction in health care costs charged to departments of nearly \$8 million, based on positive actual experience with the self-funded health insurance plan. The full annual cost of health insurance charged to departments is restored in 2022, an increase of \$8 million.
- Changes to the County's pay plan, including pay ranges and step plans for sworn law enforcement to remain competitive in attracting and retaining employees, results in a \$6.6 million increase.
- The 2022 base budget included continued a phased increase in staffing for the Jail Improvement Project (\$2.7 million) and the first phase of increased staffing for the Criminal Justice Services facility expansion (\$1.3 million).
- Costs for new positions, or positions restored from 2021 reductions, result in additional costs of approximately \$1.8 million.
- Costs are generally flat or slightly higher for dental insurance, long-term disability insurance, unemployment compensation, worker's compensation, life insurance, and employee assistance programs.

### Capital Outlay

Capital Outlay increases over the 2021 Revised budget by \$45.6 million or 43 percent to \$152.2 million. The increase is largely due to timing of several large projects originally budgeted in 2021 but reduced during the year – the 2021 Revised Budget is \$54 million less than the 2021 Adopted Budget. 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):

- Ranch Master Plan projects: \$36.3 million
- Behavioral Health Center: \$30.6 million
- Jail Improvement: \$24 million
- Criminal Justice Facility expansion: \$19 million
- Fleet Campus: \$15.5 million
- Solid Waste Improvement Plan projects: \$9 million
- Fleet equipment replacement: \$6 million
- Natural Resources projects: \$5.9 million

### Debt Service

Debt Service are unchanged from the 2021 Revised Budget at \$6.5 million. Most of this budget is for the Certificates of Participation that fund the Jail Improvement Project and are budgeted at \$6 million. Remaining debt service payments are mostly for Improvement District projects.

### Interfund Transfers

Transfers between funds decrease by \$11.6 million or 19 percent from the 2021 Revised Budget. This reduction is mainly due to:

- \$734,000 is transferred from the Natural Disaster Fund, a decrease of \$14.8 million from the 2021 Revised Budget. Of these funds \$663,000 is transferred to Road and Bridge for the County's share of flood recovery projects, and \$71,500 is transferred to Criminal Justice Service from FRF funds to alleviate a backlog in Pre-Trial Services.
- Transfers from the General Fund to the Capital Projects Fund for one-time projects decline by \$5 million, which is offset by a one-time transfer of \$12 million from General Fund balance to the new Climate Change-Related Projects fund.
- A one-time transfer of \$3 million from the Fleet Services fund to the Fleet Campus capital project is budgeted in 2022.

**2022 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 44 service proposals for 2022. These requests were evaluated based on the above three criteria, applicability to the County’s Strengths, Weaknesses, Opportunities, and Threats (SWOT) analysis from spring 2021, plus any documented performance improvement goals or return on investment. The following service proposals are included in the 2022 Budget, based on the categories above.

**Capacity Expansion**

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Community Development	Long-Range Senior Planner	\$52,998	Property Tax Levy	Ongoing

**Explanation:** One regular FTE is created to respond to a substantial increase in the number of requests for policy planning and community engagement. The department is handling tasks related to Land Use Code updates (e.g., oil and gas, housing, development standards, and 1041 regulations), Estes Valley planning, other municipal partners’ subarea planning, and strategic initiatives such as housing affordability.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Community Development	Restoration of Limited Term Planning Position	\$87,394	Property Tax Levy + User Fees	Ongoing

**Explanation:** One limited-term position was created in 2020 to implement a short-term rental permitting program, primarily in the Estes Valley. This position was unfunded in 2021 due to the COVID-19 pandemic. The position funding is restored in 2022 with the cost partially offset (\$20,000) by review fee revenues.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Community Development	Restoration & Conversion of Position	\$67,394	Property Tax Levy	Ongoing

**Explanation:** The 2021 budget reduced funding for an existing regular Planner position from 1.0 FTE to 0.4 FTE. In 2022 funding of \$67,394 is provided to restore the position to 1.0 FTE, and the position is converted to an administrative support role to alleviate increasing workloads on other professional positions.



## Larimer County 2022 Budget

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Community Development	Operating Cost Restoration	\$33,500	Property Tax Levy	Ongoing

**Explanation:** Funding is provided to restore operating costs reduced in 2021 due to the COVID-19 pandemic. These costs primarily include travel and required training for staff.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Coroner	Pay Range Support for Temporary Staff	\$26,005	Property Tax Levy	Ongoing

**Explanation:** Funding is provided due to changes to County pay ranges that will impact temporary staff in the Office of the Coroner that work alongside regular, full-time medicolegal investigators.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Coroner	Training Costs	\$17,000	Property Tax Levy	Ongoing

**Explanation:** Funding is provided to increase the Coroner's training budget, which has not changed in several years despite increased staffing levels. Training opportunities and requirements are increasing as the duties of this Office become more complex each year.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Criminal Justice Services	Pre-Trial Services Increase	\$351,200	Property Tax Levy + FRF Funds	Combination

**Explanation:** General Fund resources of \$279,678 are provided to add 3.0 FTE regular positions to the Pre-Trial Services program area, with an additional \$71,500 from FRF funds to continue 1.0 FTE limited term position to alleviate a backlog. Pretrial Services Intake screens 600 defendants each month entering the jail. Pretrial also supervises 2,100 cases each month for defendants released from the jail. During the pandemic, Pretrial Supervision caseloads have increased by nearly 43%. These positions will also be necessary to comply with Colorado House Bill 21-1280, which will require a bond hearing to happen within 48 hours of an arrestee's arrival at the jail. As a result, bond hearings will likely occur 7 days a week rather than the normal 5 day a week schedule, requiring more staff to cover this added responsibility.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
District Attorney	Evidence Technician	\$77,908	Property Tax Levy	Ongoing

**Explanation:** Funding is provided to create 1.0 FTE regular Evidence Technician position due to the rapidly increasing amount of video data submitted to the District Attorney's Office from the increasing use of body-worn cameras by law enforcement. The use of cameras will increase substantially due to Colorado Senate Bill 20-217 and House Bill 21-1250, the latter of which mandates all agencies to outfit their officers with body-worn cameras by July of 2023 and imposes immediate requirements on law enforcement agencies who are already using body worn and dashboard cameras.

**Larimer County 2022 Budget**

<b>Elected Office/ Division/Dept.</b>	<b>Proposal</b>	<b>Additional Allocation</b>	<b>Funding Source</b>	<b>Ongoing/ One-Time</b>
Emergency Management	Administrative Position	\$74,989	Property Tax Levy	Ongoing

**Explanation:** Funding is provided to create 1.0 FTE regular administrative position that will provide clerical and accounting duties for the Office of Emergency Management. During 2021 this department relocated from 200 West Oak, Fort Collins, to the new Emergency Operations Center in Johnstown. Emergency Management has seen a significant increase in accounting and clerical duties from grant funding and reimbursements from the Federal Emergency Management Agency (FEMA) related to recent disasters such as the Cameron Peak Fire and the COVID-19 pandemic.

<b>Elected Office/ Division/Dept.</b>	<b>Proposal</b>	<b>Additional Allocation</b>	<b>Funding Source</b>	<b>Ongoing/ One-Time</b>
Economic & Workforce Development	Staff Salary Support	\$142,000	Property Tax Levy	Ongoing

**Explanation:** Funding is provided to support revised pay ranges which cannot be absorbed by outside revenue sources.

<b>Elected Office/ Division/Dept.</b>	<b>Proposal</b>	<b>Additional Allocation</b>	<b>Funding Source</b>	<b>Ongoing/ One-Time</b>
Engineering	Operating Cost Restoration	\$18,000	Property Tax Levy	Ongoing

**Explanation:** Funding is provided to restore operating costs reduced in 2021 due to the COVID-19 pandemic. These costs primarily include travel and required training for professional engineering staff.

<b>Elected Office/ Division/Dept.</b>	<b>Proposal</b>	<b>Additional Allocation</b>	<b>Funding Source</b>	<b>Ongoing/ One-Time</b>
Engineering	Stormwater Engineer	\$114,001	Property Tax Levy	Ongoing

**Explanation:** Funding is provided to create 1.0 FTE regular Civil Engineer II position. This position will ensure compliance with the County’s MS4 Storm Sewer System Permit, which includes managing five required program elements: Public Education; Illicit Discharge Detection and Elimination; Construction Review and Inspection; Post-Construction Inspection; and Internal Facility Pollution Prevention and Good Housekeeping. Each program area requires implementation efforts and detailed reporting to the Water Quality Division of the State of Colorado Department of Public Health & Environment.

<b>Elected Office/ Division/Dept.</b>	<b>Proposal</b>	<b>Additional Allocation</b>	<b>Funding Source</b>	<b>Ongoing/ One-Time</b>
Engineering	Development Review Engineer	\$114,001	Property Tax Levy	Ongoing

**Explanation:** Funding is provided to create 1.0 FTE regular Civil Engineer II position. This position will respond to a growing workload related to development review, land use hearings, board meetings, perform detailed, technical & complex reviews and provide equivalent comments on submitted materials for each case and inquiry, as well as supporting the implementation of long-range planning activities such as land use code and Comprehensive Plan updates & other regulatory changes, such as “oil & gas”.

**Larimer County 2022 Budget**

<b>Elected Office/ Division/Dept.</b>	<b>Proposal</b>	<b>Additional Allocation</b>	<b>Funding Source</b>	<b>Ongoing/ One-Time</b>
Engineering	Asset Management Staffing	\$109,587	Property Tax Levy & FEMA Reimbursements	Ongoing

**Explanation:** Funding is provided to create 1.0 FTE regular Civil Engineer II position. This position will support a new enterprise asset management (EAM) software system, which will inventory and track roadway and bridge infrastructure, stormwater infrastructure, and other critical assets. In 2022 it is assumed this position will bill one-half its time to FEMA projects (2013 flood and 2020 Cameron Peak Fire disasters), and other billable projects. The position may become 100% funded by the General Fund in 2023 or future years.

<b>Elected Office/ Division/Dept.</b>	<b>Proposal</b>	<b>Additional Allocation</b>	<b>Funding Source</b>	<b>Ongoing/ One-Time</b>
Facilities	Operating Cost Restoration	\$278,000	Property Tax Levy	Ongoing

**Explanation:** Funding is provided to restore operating costs reduced in 2021 due to the COVID-19 pandemic. These costs primarily include ongoing maintenance, janitorial services, and utilities.

<b>Elected Office/ Division/Dept.</b>	<b>Proposal</b>	<b>Additional Allocation</b>	<b>Funding Source</b>	<b>Ongoing/ One-Time</b>
Finance	Accounting Tech Position	\$59,190	Sales and Use Taxes	Ongoing

**Explanation:** Funding is provided to create 1.0 FTE regular Accounting Tech in Sales and Use Tax Administration. A workload increase in the enforcement of Building Material Use Tax and Project Cost Reports (PCRs), is no longer sustainable with existing staffing levels. The department is currently only completing 85% of PCRs within a ninety-day timeframe. This position will assist with sales tax validation, ensuring that businesses collect and remit voter-approved sales taxes.

<b>Elected Office/ Division/Dept.</b>	<b>Proposal</b>	<b>Additional Allocation</b>	<b>Funding Source</b>	<b>Ongoing/ One-Time</b>
Finance	Purchasing Agent	\$100,442	Property Tax Levy	Ongoing

**Explanation:** Funding is provided to create a new Purchasing Agent FTE. A substantial increase in federal funds has created an unsustainable workload in the Purchasing Department. This position will help county departments and offices meet the requirements of increasingly complex federal purchasing regulations to avoid jeopardizing funding opportunities.

<b>Elected Office/ Division/Dept.</b>	<b>Proposal</b>	<b>Additional Allocation</b>	<b>Funding Source</b>	<b>Ongoing/ One-Time</b>
Health & Environment	Staff Salary Support	\$181,967	Property Tax Levy	Ongoing

**Explanation:** Funding is provided to support revised pay ranges which cannot be absorbed by outside revenue sources.

**Larimer County 2022 Budget**

<b>Elected Office/ Division/Dept.</b>	<b>Proposal</b>	<b>Additional Allocation</b>	<b>Funding Source</b>	<b>Ongoing/ One-Time</b>
Human and Economic Health	Administrative Position	\$119,644	Property Tax Levy	Ongoing

**Explanation:** Funding is provided to create 1.0 FTE regular administrative position that will support the Human and Economic Health Service Category Director, who has broad strategic and executive management duties over several departments with significant service responsibilities. The position will be partially funded by the ERAP program, as it will take over clerical duties related to that grant program. This proposal also changes how the Human and Economic Health Service Category Director is funded, eliminating a complex cost-allocation method among multiple departments.

<b>Elected Office/ Division/Dept.</b>	<b>Proposal</b>	<b>Additional Allocation</b>	<b>Funding Source</b>	<b>Ongoing/ One-Time</b>
Public Affairs	Operating Cost Restoration	\$16,789	Property Tax Levy	Ongoing

**Explanation:** Funding is provided to restore operating costs reduced in 2021 due to the COVID-19 pandemic. These costs include travel, training, and a restoration of the [Larimer County 101 program](#).

<b>Elected Office/ Division/Dept.</b>	<b>Proposal</b>	<b>Additional Allocation</b>	<b>Funding Source</b>	<b>Ongoing/ One-Time</b>
Sheriff	State Reporting Mandate Support	\$1,050,314	Property Tax Levy	Ongoing

**Explanation:** Funding is provided to comply with substantially increased reporting and service requirements mandated by Colorado House Bill 21-1211, which takes effect on July 1, 2022. This law requires additional cell checks, record-keeping, and notification around the use of restrictive housing that will require additional jail deputy staff time. The Office of the Sheriff has worked with the existing vendor to create a staffing matrix commensurate with the increased level of service required by medical and mental health services at the jail, and the impact is estimated at \$1.05 million. Jail staffing is being increased for the Jail Improvement capital project, and the ability of this new staffing level to keep up with the increased requirements will continue to be monitored.

<b>Elected Office/ Division/Dept.</b>	<b>Proposal</b>	<b>Additional Allocation</b>	<b>Funding Source</b>	<b>Ongoing/ One-Time</b>
Sheriff	Property and Casualty Insurance Increases	\$774,499	Property Tax Levy	Ongoing

**Explanation:** Funding is provided to comply with Colorado Senate Bill 20-217, which in part reforms civil liability for law enforcement. As a result of this bill Larimer County sought an insurance policy to cover the possible liabilities, and premium costs increased substantially.

<b>Elected Office/ Division/Dept.</b>	<b>Proposal</b>	<b>Additional Allocation</b>	<b>Funding Source</b>	<b>Ongoing/ One-Time</b>
Sheriff	Body-Worn Cameras for Jail Staff	\$277,056	Property Tax Levy	Ongoing

**Explanation:** Funding is provided to comply with Colorado Senate Bill 20-217, which requires increased use of body-worn cameras in jail settings. This item provides for the purchase of 185 new body-worn cameras, of which approximately 150 units will be allocated to the jail and 35 to reserve deputies. This funding also creates 1.0 FTE regular position, classification to be determined, to manage the additional data created by the body cam videos.

**Strategic Plan Goals**

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Engineering	Public Improvement District Expansion	\$202,271	Property Tax Levy & User Fees	Ongoing

**Explanation:** Two new positions are created to assist the Engineering Department with expansion of the Public Improvement District (PID) program. This program can be a valuable tool to help property owners address road improvement and maintenance in subdivisions in unincorporated Larimer County and is part of the [strategic plan goal related to rural infrastructure \(Goal 1, Objective 3\)](#). The positions will enable Larimer County to become more proactive in reaching out to subdivisions to communicate the status of road systems and funding mechanisms that the County has available, prepare subdivision maintenance plans, hold neighborhood meetings, train new road advisory board members, address stormwater drainage issues, and contract for consultants or construction services. One-half of the cost of these positions will be paid through administrative fees charged to improvement districts.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Human & Economic Health	Housing Stability Program Manager Funding	\$59,755	Property Tax Levy	Combination

**Explanation:** In 2021, a limited-term Housing Stability Program Manager was created to manage implementation of the Emergency Rental Assistance Program (ERAP round 1), created by the Consolidated Appropriations Act of 2021. Larimer County received \$10,740,668 under this federal program. Under the terms of ERAP round 1, the Program Manager’s duties are limited to essentially promoting the availability of rental assistance, reporting on uses of the funds, and overseeing the contract with the vendor that is distributing the funds. Subsequently the American Rescue Plan Act included a second round of funding, for which the County was allocated \$11,745,359. ERAP round 2 will slightly expand the allowable duties of the Housing Program Stability Manager, but not to the extent it will be able to substantially contribute to meeting the County’s [strategic plan goal related to affordable housing \(Goal 2, Objective 4\)](#). This proposal allows the position additional flexibility related to this strategic plan goal by funding half of the position’s cost out of the General Fund. The clerical and reporting duties of this position will be relocated to the new administrative position created for the Human and Economic Health Director.

**Service Expansion**

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Engineering	Rural Transit Match Funding	\$4,000	Property Tax Levy	Ongoing

**Explanation:** Transportation barriers in rural portions of Larimer County is a critical issue. The rural transit match funds allow the North Front Range Metropolitan Planning Organization (NFRMPO) to receive Rural §5310 funds from the Colorado Department of Transportation to expand activities of the mobility program and One Call/One Click Center, RideNoCo, into portions of the county outside of the NFRMPO urbanized boundaries.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Human Resources	Limited Term Position for Scheduling Software	\$67,944	Property Tax Levy	One-Time

**Explanation:** Human Resources is implementing a technology upgrade to replace its existing time management system, which is expected to greatly improve scheduling and payroll functionalities for elected offices and departments with specialized time management needs. Funding for implementation of the project will be provided through a combination of Information Technology Steering Committee pool and/or surplus funds carried over from 2021. This proposal includes funding of 1.0 FTE limited-term payroll specialist to assist with the transition to the new software.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Human Resources	Employee Recognition Program	\$80,000	Property Tax Levy	Ongoing

**Explanation:** Funding is provided to create a new employee recognition program. Employee recognition is helpful in retaining quality staff and has routinely been among the lowest scoring areas of the annual employee survey. The program will enable colleagues and supervisors to easily recognize employees for outstanding work and/or contributions to Larimer County’s Guiding Principles.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Information Technology	Asset Management GIS Support Staff	\$145,128	Property Tax Levy	Ongoing

**Explanation:** Funding is provided to create 1.0 FTE regular Senior GIS Applications position that will support the new enterprise asset management system (see Engineering Asset Management Staffing” item under “Capacity Expansions”) and its integration with existing geographical information systems (GIS). The enhanced capabilities of the new system create significant potential for improvements in business processes and efficiency as well as better community engagement and portals. The successful operation of the proposed platform requires the proper blend of enterprise IT GIS resources and departmental subject matter experts trained in the solution.

**Position Summary Schedule**

**Overview**

A schedule of changes to regular authorized FTEs in the 2022 budget by office/department is shown below. Limited-term and temporary positions are not included in this summary.

<b>Elected Office/Department</b>		<b>2020 Final</b>	<b>2021 Revised</b>	<b>2022 Change</b>	<b>2022 Budget</b>
<b>Public Safety</b>					
	Coroner	11.00	11.00		11.00
	Criminal Justice Services	198.80	205.80	+28.00	233.80
	District Attorney	90.00	90.00	+1.00	91.00
	Emergency Management	4.00	4.00	+1.00	5.00
	Sheriff	462.00	462.00	+43.00	505.00
<b>Subtotal – Public Safety</b>		<b><u>765.80</u></b>	<b><u>772.80</u></b>	<b><u>+73.00</u></b>	<b><u>845.80</u></b>
<b>Community Planning, Infrastructure and Resources (CPIRs)</b>					
	Community Development	44.22	44.22	+3.38	47.60
	Engineering	33.00	33.00	+5.00	38.00
	Natural Resources	50.10	50.10		50.10
	Road and Bridge	70.00	70.00	+11.00	81.00
	The Ranch	22.62	22.62		22.62
	Solid Waste	30.50	32.50	+2.00	34.50
<b>Subtotal – CPIRs</b>		<b><u>250.44</u></b>	<b><u>252.44</u></b>	<b><u>+21.38</u></b>	<b><u>273.82</u></b>
<b>Human and Economic Health</b>					
	Behavioral Health	6.00	6.00		6.00
	Extension	4.00	4.00		4.00
	Health and Environment	78.70	78.70	-0.35	78.35
	Human and Economic Health Admin	1.00	1.00	+2.00	3.00
	Human Services	422.17	444.5280		444.50
	Economic and Workforce Development	42.65	42.65		42.65
<b>Subtotal – Human &amp; Economic Health</b>		<b><u>554.52</u></b>	<b><u>576.85</u></b>	<b><u>+1.65</u></b>	<b><u>578.50</u></b>
<b>Public Records &amp; Information</b>					
	Assessor	45.00	45.00		45.00
	Clerk and Recorder	87.00	92.00		92.00
	Public Communication	2.75	3.75		3.75
	Treasurer	16.00	16.00		16.00
<b>Subtotal – Public Records &amp; Information</b>		<b><u>150.75</u></b>	<b><u>156.75</u></b>	<b><u>+0.00</u></b>	<b><u>156.75</u></b>

Larimer County 2022 Budget

	<b>Elected Office/Department</b>	<b>2020 Final</b>	<b>2021 Revised</b>	<b>2022 Change</b>	<b>2022 Budget</b>
<b>Support Services</b>					
	Board of County Commissioners	12.00	12.00		12.00
	County Attorney	16.43	17.43		17.43
	Facilities	35.00	35.00		35.00
	Finance	26.25	26.25	+0.75	27.00
	Fleet	18.00	18.00	+2.00	20.00
	Human Resources	23.75	23.75		23.75
	Information Technology	80.50	81.00	+1.60	82.60
	<b><u>Subtotal – Support Services</u></b>	<b><u>211.93</u></b>	<b><u>213.43</u></b>	<b><u>+4.35</u></b>	<b><u>217.78</u></b>
	<b>TOTAL</b>	<b>1,933.44</b>	<b>1,972.27</b>	<b>+100.38</b>	<b>2,072.65</b>

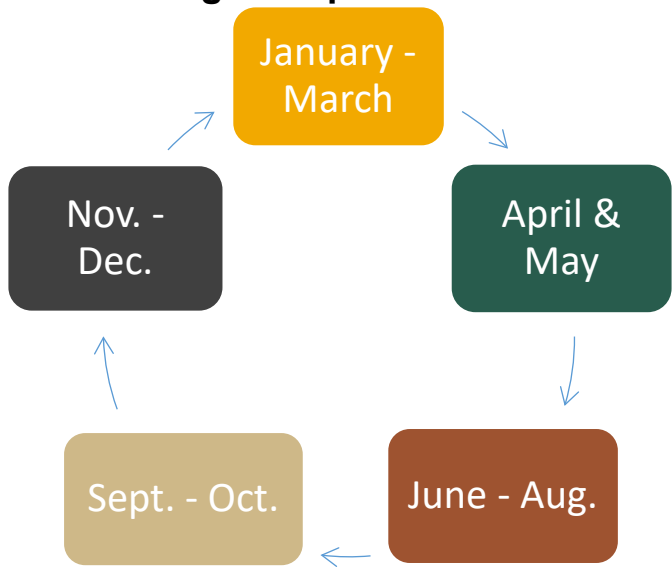


**Larimer County 2022 Budget**

Specific changes by Service Category are displayed below:

<b>Elected Office/Department</b>		<b>FTE Change</b>	<b>Position Titles</b>
<b>Public Safety</b>			
	Criminal Justice Services	+28.00	Alternative Sentencing Expansion (12.00); Community Corrections Expansion (13.00); Positions to respond to HB21-1280 (3.00)
	District Attorney	+1.00	Digital Evidence Tech (1.00)
	Emergency Management	+1.00	Administrative Assistant (1.00)
	Sheriff	+43.00	Jail improvement project (42); Evidence Tech (1)
<b>Community Planning, Infrastructure and Resources (CPIRs)</b>			
	Community Development	+3.38	Code Enforcement Tech (1.0); Senior Planner (1.0); Plans Examiner (1.0) Increase existing FTE (0.38).
	Engineering	+5.00	Civil Engineer II (4.00); Engineering Tech II (1.00)
	Road and Bridge	+11.00	Apprentice Equipment Operators (10.00); Senior Equipment Operator (1.00)
	Solid Waste	+2.00	Communications Specialist (1.00) and Accounting Tech I (1.00) converting from limited term positions to regular.
<b>Human and Economic Health</b>			
	Health and Environment	-0.35	Converting regular Program Coordinator to limited term.
	Human and Economic Health Admin	+2.00	Business Operations Coordinator (1.00); Converting limited-term Program Manager to regular
<b>Support Services</b>			
	Finance	+0.75	Accounts Payable Tech (-0.25); Accounting Tech (1.00)
	Fleet	+2.00	Equipment Maintenance Technician (2.00)
	Information Technology	+1.60	Senior Technical Support Specialist (1.00); Performance Improvement Manager (0.10); GIS Specialist (0.50)
<b>TOTAL</b>		<b>+100.38</b>	

### Budget Preparation Calendar



#### January – March:

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

#### April & May:

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

#### June – August:

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

#### September – October:

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

#### November & December:

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

## Larimer County 2022 Budget Public Hearing

**PUBLIC HEARINGS** – A hearing on the 2022 Proposed Budget was held on:

**HEARING TO REVIEW PROPOSED BUDGET** – Comments were welcomed on:

**November 8, 2021 at 6:00 P.M.**

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

**ADOPTION HEARING** – Adoption of the 2022 Budget took place on:

**December 15, 2021 at 10:00 A.M.**

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

Copies of the 2022 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/budget>

Comments on the County Budget may be:

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

**Additional Sections** - The following sections show additional details of the Larimer County Proposed Budget for 2022. 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 B – Financial Information & Policies**

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Larimer County 2022 Budget

2022 Expenditures by Office and Department

Overview

The 2022 gross expenditure budget for Larimer County Government is \$639.7 million, broken out by Elected Office/Division as shown in the tables below:

Elected Office/Division	FY2020 ACTUAL	FY2021 BUDGET	FY2021 CHANGES	FY2021 REVISED	FY2022 BUDGET	2022-2021 REVISED \$
<b>Assessor</b>	<b>\$4,683,343</b>	<b>\$4,596,403</b>	<b>\$269,719</b>	<b>\$4,866,122</b>	<b>\$4,945,252</b>	<b>\$79,130</b>
<b>Clerk and Recorder</b>	<b>\$10,905,337</b>	<b>\$9,394,113</b>	<b>\$388,393</b>	<b>\$9,782,506</b>	<b>\$11,895,000</b>	<b>\$2,112,494</b>
Engineering	\$7,268,071	\$7,421,067	\$8,091,197	\$15,512,264	\$8,124,206	(\$7,388,058)
Natural Resources	\$16,635,326	\$29,281,598	\$4,594,752	\$33,876,350	\$23,199,574	(\$10,676,776)
Community Development	\$6,088,139	\$5,935,142	\$565,261	\$6,500,403	\$6,593,828	\$93,425
Road and Bridge	\$34,986,403	\$62,178,904	(\$8,094,684)	\$54,084,220	\$60,021,980	\$5,937,760
The Ranch	\$8,324,942	\$41,994,845	(\$26,810,723)	\$15,184,122	\$46,789,601	\$31,605,479
Solid Waste	\$9,752,724	\$35,465,427	\$0	\$35,465,427	\$41,562,485	\$6,097,058
<b>Community Planning, Infrastructure &amp; Resources - TOTAL</b>	<b>\$83,055,605</b>	<b>\$182,276,983</b>	<b>(\$21,654,197)</b>	<b>\$160,622,786</b>	<b>\$186,291,674</b>	<b>\$25,668,888</b>
<b>Criminal Justice Services</b>	<b>\$20,126,933</b>	<b>\$20,391,079</b>	<b>(\$932,610)</b>	<b>\$19,458,469</b>	<b>\$23,079,271</b>	<b>\$3,620,802</b>
Commissioners and County Manager	\$2,290,984	\$2,783,674	\$208,361	\$2,992,035	\$3,073,622	\$81,587
County Attorney	\$2,424,738	\$2,457,426	\$112,043	\$2,569,469	\$2,633,898	\$64,429
Emergency Management	\$604,540	\$498,352	\$30,000	\$528,352	\$768,741	\$240,389
Facilities	\$37,374,295	\$74,661,714	(\$9,451,401)	\$65,210,313	\$69,706,024	\$4,495,711
Fleet Services	\$12,552,476	\$10,334,653	\$1,000,000	\$11,334,653	\$15,174,868	\$3,840,215
Human Resources	\$28,255,569	\$33,893,533	\$1,783,541	\$35,677,074	\$34,134,755	(\$1,542,319)
Non-Departmental	\$61,608,635	\$45,822,539	\$32,149,342	\$77,971,881	\$46,705,297	(\$31,266,584)
<b>County Manager - TOTAL</b>	<b>\$145,111,237</b>	<b>\$170,451,891</b>	<b>\$25,831,886</b>	<b>\$196,283,777</b>	<b>\$172,197,205</b>	<b>(\$24,086,572)</b>
<b>Coroner</b>	<b>\$1,741,404</b>	<b>\$1,546,892</b>	<b>\$200,000</b>	<b>\$1,746,892</b>	<b>\$1,988,535</b>	<b>\$241,643</b>
<b>District Attorney</b>	<b>\$9,768,194</b>	<b>\$9,880,489</b>	<b>\$584,883</b>	<b>\$10,465,372</b>	<b>\$10,799,678</b>	<b>\$334,306</b>
<b>Financial Services</b>	<b>\$21,106,856</b>	<b>\$25,543,098</b>	<b>\$3,199,663</b>	<b>\$28,742,761</b>	<b>\$23,587,798</b>	<b>(\$5,154,963)</b>
<b>Information Technology Management</b>	<b>\$26,469,424</b>	<b>\$20,626,946</b>	<b>\$1,302,345</b>	<b>\$21,929,291</b>	<b>\$21,659,309</b>	<b>(\$269,982)</b>
Behavioral Health	\$5,727,331	\$27,889,556	(\$19,339,523)	\$8,550,033	\$39,328,757	\$30,778,724
Extension	\$1,098,489	\$1,136,181	\$0	\$1,136,181	\$1,574,356	\$438,175
Economic and Workforce Development	\$7,231,413	\$4,790,164	\$3,039,609	\$7,829,773	\$6,205,623	(\$1,624,150)
Health and Environment	\$11,399,733	\$11,296,787	\$2,967,922	\$14,264,709	\$14,636,182	\$371,473
Human and Economic Health Admin	\$0	\$0	\$0	\$0	\$361,247	\$361,247
Human Services	\$44,898,348	\$48,981,782	\$0	\$48,981,782	\$55,847,769	\$6,865,987
<b>Human &amp; Economic Health - TOTAL</b>	<b>\$70,355,314</b>	<b>\$94,094,470</b>	<b>(\$13,331,992)</b>	<b>\$80,762,478</b>	<b>\$117,953,934</b>	<b>\$37,191,456</b>
<b>Sheriff</b>	<b>\$60,626,138</b>	<b>\$60,880,442</b>	<b>\$4,041,138</b>	<b>\$64,921,580</b>	<b>\$73,330,294</b>	<b>\$8,408,714</b>
<b>Surveyor</b>	<b>\$9,120</b>	<b>\$9,806</b>	<b>\$0</b>	<b>\$9,806</b>	<b>\$9,643</b>	<b>(\$163)</b>
<b>Treasurer and Public Trustee</b>	<b>\$1,583,374</b>	<b>\$1,898,536</b>	<b>\$206,170</b>	<b>\$2,104,706</b>	<b>\$1,991,027</b>	<b>(\$113,679)</b>
<b>TOTAL - All Departments</b>	<b>\$455,542,281</b>	<b>\$601,591,148</b>	<b>\$105,398</b>	<b>\$601,696,546</b>	<b>\$649,728,620</b>	<b>\$48,032,074</b>

**Office of the Assessor**

[The Office of the Assessor](#) is responsible for valuing all real and personal property, including mobile homes, residential and commercial properties, and agricultural land for property tax purposes. The Assessor determines the equitable value of property to ensure that each taxpayer pays only their fair share of the taxes.

**2022 Budget Goals and Priorities:**

1. Continue to maintain a conservative budget and respond to county priorities.
2. Remain accountable for the results we produce using general fund dollars.
3. Enhance services using technology and a dispersed workforce.

**Performance & Output Measures:**

Measure Name	Goal Value	2017	2018	2019	2020
State Audit Compliance (Coefficient of Dispersion)	< 16	7.5	7.0	7.1	6.3
Real & Personal Properties per Appraiser	N/A	8,732	9,171	9,213	7,969
Property Value Protests	N/A	19,586	N/A	24,196	N/A

**2020-2022 Budget Information:**

Category	2020 Actual	2021 Revised	2022 Budget	2022-2201 Change
Charges for Service	\$72,002	\$53,353	\$67,500	\$14,147
<b>Total Revenues</b>	<b>\$72,002</b>	<b>\$53,353</b>	<b>\$67,500</b>	<b>\$14,147</b>
Personnel Costs	\$4,081,668	\$4,204,122	\$4,307,415	\$103,293
Operating Expenses	\$601,675	\$662,000	\$637,837	(\$24,163)
<b>Total Expenses</b>	<b>\$4,683,343</b>	<b>\$4,866,122</b>	<b>\$4,945,252</b>	<b>\$79,130</b>
<b>Regular FTE Positions</b>	<b>45.00</b>	<b>45.00</b>	<b>45.00</b>	<b>0.00</b>

## Behavioral Health Services

[Behavioral Health Services](#) strives to facilitate quality mental health care to meet the needs of our residents, at the right level, the right time, and at the right cost. In 2018, Larimer County voters passed a sales tax increase of 0.25% dedicated to Larimer County Behavioral Health Services. The ballot language presented a two-pronged, local solution:

1. Expanded & enriched local behavioral health services across the County.
2. A regional [behavioral health facility](#) to coordinate those integrated services.

### 2022 Budget Goals and Priorities:

1. Enhance and expand behavioral health treatment and services throughout Larimer County.
2. Provide annual report to the Board of County Commissioners on the use of sales tax revenues.
3. Continue to make progress on design and construction of a new behavioral health facility

### Performance & Output Measures:

Measure Name	Goal Value	2017	2018	2019	2020
Percent of revenues spent on services & programs	> 90%	N/A	N/A	97%	92%
Percent of quantifiable Impact Fund objectives met	100%	N/A	N/A	N/A	89%

### 2020-2022 Budget Information:

Category	2020 Actual	2021 Revised	2022 Budget	2022-2021 Change
Taxes	\$17,972,372	\$21,519,473	\$19,417,861	(\$2,101,612)
Intergovernmental	\$335,547	\$344,000	\$344,000	\$0
Interest Earnings	\$122,815	\$13,000	\$112,500	\$99,500
Miscellaneous Revenues	\$453	\$0	\$0	\$0
<b>Total Revenues</b>	<b>\$18,431,188</b>	<b>\$21,876,473</b>	<b>\$19,874,361</b>	<b>(\$2,002,112)</b>
Personnel Costs	\$658,851	\$673,442	\$776,520	\$103,078
Operating Expenses	\$3,601,852	\$5,869,591	\$7,952,237	\$2,082,646
Capital Outlay	\$1,466,628	\$2,007,000	\$30,600,000	\$28,593,000
<b>Total Expenses</b>	<b>\$5,727,331</b>	<b>\$8,550,033</b>	<b>\$39,328,757</b>	<b>\$30,778,724</b>
<b>Regular FTE Positions</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>0.00</b>



**Board of County Commissioners & County Manager**

[Larimer's three-member Board of County Commissioners](#) is the main policy-making body in the County and works to represent the interest of the citizens of Larimer County at local, state, and national levels. Commissioners are elected at large from one of three geographic districts for four-year staggered terms. In Larimer County, Commissioners are limited to serving three four-year terms. The County Manager provides executive management services for departments under the jurisdiction of the Board of County Commissioners, plus other support services such as budget development and public affairs.

**2022 Budget Goals and Priorities:**

1. Continue to provide effective policy guidance and executive management oversight to ensure Larimer County government lives up to its mission statement, guiding principles and furthers our Strategic Plan.

**2020-2022 Budget Information:**

Category	2020 Actual	2021 Revised	2022 Budget	2022-2201 Change
Intergovernmental	\$79,774	\$23,200	\$0	(\$23,200)
Licenses & Permits	\$3,700	\$0	\$0	\$0
Charges for Services	\$27,630	\$25,000	\$25,500	\$500
Miscellaneous Revenues	\$17,945	\$0	\$0	\$0
<b>Total Revenues</b>	<b>\$129,049</b>	<b>\$48,200</b>	<b>\$25,500</b>	<b>(\$22,700)</b>
Personnel Costs	\$1,790,038	\$2,077,227	\$2,152,586	\$75,359
Operating Expenses	\$498,946	\$914,808	\$921,036	\$6,228
Other Financing Uses	\$2,000	\$0	\$0	\$0
<b>Total Expenses</b>	<b>\$2,290,984</b>	<b>\$2,992,035</b>	<b>\$3,073,622</b>	<b>\$81,587</b>
<b>Regular FTE Positions</b>	<b>13.75</b>	<b>14.75</b>	<b>14.75</b>	<b>0.00</b>

**Office of the Clerk & Recorder**

[The Office of the Clerk and Recorder](#) operates several critical, state-mandated services for the people of Larimer County. These services include administration of elections; vehicle licensing services including titling and registration; recording services for processing and preserving documents presented for public record including real-estate records, military discharges, subdivision maps, marriage licenses and civil unions.; In addition to housing recorded documents, services also include issuing passports and marriage licenses; recording actions by the Board of County Commissioners; and providing Board of Equalization services.

**2022 Budget Goals and Priorities:**

1. Implement a new business plan for Vehicle Licensing
2. Normalize operations that have been impacted by the COVID-19 pandemic in the Citizen Information Center
3. Fully implement the Elections Department’s operational business plan

**Performance & Output Measures:**

Measure Name	Goal Value	2017	2018	2019	2020
Motor Vehicle Non-Renewal Lobby Wait Time	< 30 minutes	21 minutes	40 minutes	35 minutes	22 minutes
Motor Vehicle Renewal Lobby Wait Time	< 30 minutes	17 minutes	31 minutes	33 minutes	22 minutes
Motor Vehicle Transactions per Employee	N/A	12,300	12,700	13,700	13,300

**2020-2022 Budget Information:**

Category	2020 Actual	2021 Revised	2022 Budget	2022-2201 Change
Intergovernmental	\$527,627	\$0	\$0	\$0
Licenses & Permits	\$37,055	\$44,000	\$45,600	\$1,600
Charges for Services	\$9,882,249	\$9,127,160	\$9,031,228	(\$95,932)
Miscellaneous Revenues	\$253	\$2,700	\$1,800	(\$900)
<b>Total Revenues</b>	<b>\$10,447,184</b>	<b>\$9,173,860</b>	<b>\$9,078,628</b>	<b>(\$95,232)</b>
Personnel Costs	\$7,301,838	\$7,198,809	\$8,989,931	\$1,791,122
Operating Expenses	\$3,488,901	\$2,583,697	\$2,905,069	\$321,372
Capital Outlay	\$114,598	\$0	\$0	\$0
<b>Total Expenses</b>	<b>\$10,905,337</b>	<b>\$9,782,506</b>	<b>\$11,895,000</b>	<b>\$2,112,494</b>
<b>Regular FTE Positions</b>	<b>86.00</b>	<b>92.00</b>	<b>92.00</b>	<b>0.00</b>

## Community Development

Community Development consists of three departments:

- [Code Compliance](#), which assists property owners in bringing their properties into compliance with adopted land use and building codes, regulations, and ordinances for the benefit of property owners, prospective buyers, the neighborhood, and the public
- [Building](#), which is responsible for professional building services including permits, plan review, inspections, and code enforcement for all the unincorporated areas of Larimer County.
- [Planning](#), which regulates land use in the unincorporated area of the county (outside of city/town limits), generally referred to as rural lands.

### 2022 Budget Goals and Priorities:

1. Provide continuous improvement on development review and permitting systems
2. Implement land use code, support, and other policy projects
3. Improve code compliance consistency and tools

### Performance & Output Measures:

Measure Name	Goal Value	2017	2018	2019	2020
Average Days to Review a Residential Building Permit Application	< 25 days	14 days	30 days	25 days	27 days
Average Days to Review a Land Division Application	< 150 days	116 days	122 days	158 days	113 days
Percent of building inspection requests honored within one day	> 90%	98%	98%	98%	98%

### 2020-2022 Budget Information:

Category	2020 Actual	2021 Revised	2022 Budget	2022-2201 Change
Taxes	\$101	\$0	\$0	\$0
Intergovernmental Revenue	\$1,594	\$0	\$0	\$0
Licenses & Permits	\$2,848,320	\$2,773,114	\$2,884,780	\$111,666
Charges for Services	\$329,713	\$317,635	\$314,210	(\$3,425)
Miscellaneous Revenues	\$1	\$500	\$100	(\$400)
<b>Total Revenues</b>	<b>\$3,179,729</b>	<b>\$3,091,249</b>	<b>\$3,199,090</b>	<b>\$107,841</b>
Personnel Costs	\$4,402,114	\$4,525,523	\$5,121,452	\$595,929
Operating Expenses	\$1,571,503	\$1,974,880	\$1,472,376	(\$502,504)
Other Financing Uses	\$114,522	\$0	\$0	\$0
<b>Total Expenses</b>	<b>\$6,088,139</b>	<b>\$6,500,403</b>	<b>\$6,593,828</b>	<b>\$93,425</b>
<b>Regular FTE Positions</b>	<b>44.22</b>	<b>44.22</b>	<b>47.60</b>	<b>+3.38</b>

**Office of the Coroner**

[The Office of the Coroner](#) is required by state law to investigate any death that does not occur from natural causes.

**2022 Budget Goals and Priorities:**

1. Prepare for future caseload increases
2. Improve quality of service to the public
3. Attract & retain quality staff

**Performance & Output Measures:**

Measure Name	Goal Value	2017	2018	2019	2020
Office cost/100K residents	N/A	\$350,000	\$354,000	\$444,000	\$488,000
# of Autopsies performed	N/A	234	240	274	223
Cases investigated per employee	> 370	426	425	376	416
Reported cases	N/A	2,554	2,549	2,631	2,909

**2020-2022 Budget Information:**

Category	2020 Actual	2021 Revised	2022 Budget	2022-2201 Change
Charges for Service	\$91,809	\$68,000	\$69,360	\$1,360
<b>Total Revenues</b>	<b>\$91,809</b>	<b>\$68,000</b>	<b>\$69,360</b>	<b>\$1,360</b>
Personnel Costs	\$1,165,652	\$1,086,035	\$1,213,073	\$127,038
Operating Expenses	\$530,687	\$660,857	\$775,462*	\$114,605
Other Financing Uses	\$45,064	\$0	\$0	\$0
<b>Total Expenses</b>	<b>\$1,741,404</b>	<b>\$1,746,892</b>	<b>\$1,988,535</b>	<b>\$241,643</b>
<b>Regular FTE Positions</b>	<b>11.00</b>	<b>11.00</b>	<b>11.00</b>	<b>0.00</b>

\* = Includes one-time capital project of \$300,000

## County Attorney

[The Office of the County Attorney](#) is required by state law to represent the interests of the Board of County Commissioners, the County's various administrative departments, appointed advisory boards, and other elected or appointed officials when those interests are compatible with those of the County; and to represent the People of the State of Colorado in certain social services/human services and mental health proceedings.

**2022 Budget Goals and Priorities:**

1. Continue to improve depth of knowledge in most common work areas
2. Develop succession plans that ensure the office is adequately staffed for the foreseeable future

**Performance & Output Measures:**

Measure Name	Goal Value	2017	2018	2019	2020
County population per attorney	N/A	49,000	50,000	40,000	45,000
Regular County FTEs per attorney	N/A	248	269	217	234

**2020-2022 Budget Information:**

Category	2020 Actual	2021 Revised	2022 Budget	2022-2201 Change
Charges for Service	\$980,090	\$1,010,309	\$1,121,542	\$111,233
Miscellaneous Revenues	\$419	\$0	\$0	\$0
<b>Total Revenues</b>	<b>\$980,509</b>	<b>\$1,010,309</b>	<b>\$1,121,542</b>	<b>\$111,233</b>
Personnel Costs	\$2,082,974	\$2,150,385	\$2,231,884	\$81,499
Operating Expenses	\$341,764	\$419,084	\$402,014	(\$17,070)
<b>Total Expenses</b>	<b>\$2,424,738</b>	<b>\$2,569,469</b>	<b>\$2,633,898</b>	<b>\$64,429</b>
<b>Regular FTE Positions</b>	<b>16.43</b>	<b>17.43</b>	<b>17.43</b>	<b>0.00</b>

## Criminal Justice Services

The Criminal Justice Services Division includes two departments:

- [Alternative Sentencing](#), which seeks to reduce recidivism, tax dollars, and improve the outcomes of clients through quality programming.
- Community Corrections, which provides services to those directly sentenced to the program or those who are returning to the community from the State Corrections system.

### 2022 Budget Goals and Priorities:

1. Implement a competency court docket and increase access to competency evaluations and restoration services
2. Normalize operations after the COVID-19 pandemic
3. Complete the all-Women’s Criminal Justice Services facility expansion (see capital projects)
4. Support staff through vicarious trauma programs
5. Implement continuous improvement efforts that improve outcomes and reduce costs
6. Implement Colorado House Bill 21-1280, which requires bond hearings within 48 hours of arrest
7. Expand substance abuse testing capacity at Loveland location to 5 days per week
8. Become credentialed Medicaid providers for substance abuse treatment programs
9. Complete phases 1 and 2 of gender-responsive programming & seek grant funding for phase 3.
10. Develop first-in-the-state Community Corrections Alumni Program

### Performance & Output Measures:

Measure Name	Goal Value	2017	2018	2019	2020
Days diverted from Jail or Prison(a)	> 130,000	135,861	153,974	163,650	158,173
Amount of Victim Restitution collected(a)	N/A	\$454,643	\$556,343	\$471,708	\$436,435
Percent of offenders who successfully complete residential program(a)	N/A	70%	68%	66%	71%
AIIM*/Wellness Court recidivism rate following successful treatment(a)	< 30%	N/A	20%	17%	44%
Days diverted from serving jail time(b)	> 60,000	61,794	68,244	68,838	37,238
Percent of offenders who successfully complete programming(b)	> 80%	86%	82%	80%	86%
Number of days defendants under supervision(c)	> 400,000	428,635	483,620	491,504	587,101
Percent of offenders who successful complete programming(c)	> 80%	79%	77%	78%	72%

AIIM = Alternatives to Incarceration for Individuals with Mental Illness

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

**Larimer County 2022 Budget**

Criminal Justice Services continued

**2020-2022 Budget Information:**

Category	2020 Actual	2021 Revised	2022 Budget	2022-2201 Change
Intergovernmental	\$231,888	\$425,319	\$229,745	(\$195,574)
Charges for Services	\$9,511,312	\$9,171,404	\$9,931,727	\$760,323
Interest Earnings	\$24,454	\$25,000	\$25,000	\$0
Miscellaneous Revenues	\$55,359	\$90,267	\$74,885	(\$15,382)
Other Financing Sources	\$2,106,163	\$1,628,823	\$692,152	(\$936,671)
<b>Total Revenues</b>	<b>\$11,929,177</b>	<b>\$11,340,813</b>	<b>\$10,953,509</b>	<b>(\$387,304)</b>
Personnel Costs	\$15,665,732	\$14,395,439	\$18,188,692	\$3,793,253
Operating Expenses	\$4,461,201	\$5,063,030	\$4,890,579	(\$172,451)
<b>Total Expenses</b>	<b>\$20,126,933</b>	<b>\$19,458,469</b>	<b>\$23,079,271</b>	<b>\$3,620,802</b>
<b>Regular FTE Positions</b>	<b>198.80</b>	<b>205.80</b>	<b>233.80</b>	<b>+28.00</b>

## Office of the District Attorney

[The District Attorney's](#) office serves to seek justice and ensure the safety of our community in an equitable manner. Every day we work to thoughtfully prosecute crime, protect victims of crime, address systemic bias, rectify injustice, and provide transparency about our work. We are zealous advocates for the truth and fair practitioners of justice.

### 2022 Budget Goals and Priorities:

1. Achieve fair and just outcomes in criminal cases and continue to find prosecution and sentencing alternatives, including diversion and other treatment programs to reduce recidivism and achieve lasting increases in public safety
2. Ensure that crime victims are supported and protected from re-victimization through increased education and communication, appropriate referrals, and just sentences.
3. Provide good stewardship of taxpayer dollars
4. Increase transparency in the criminal justice system

### Performance & Output Measures:

Measure Name	Goal Value	2017	2018	2019	2020
Restitution ordered paid to crime victims	N/A	\$3,700,000	\$2,500,000	\$5,200,000	\$4,400,000
Juveniles diverted from criminal justice system	N/A	454	359	414	232
Defendants in treatment courts	N/A	N/A	241	319	208

### 2020-2022 Budget Information:

Category	2020 Actual	2021 Revised	2022 Budget	2022-2201 Change
Intergovernmental	\$687,891	\$734,884	\$569,591	(\$165,293)
Charges for Services	\$145,137	\$140,700	\$165,900	\$25,200
Miscellaneous	\$756	\$300	\$300	\$0
<b>Total Revenues</b>	<b>\$833,784</b>	<b>\$875,884</b>	<b>\$735,791</b>	<b>(\$140,093)</b>
Personnel Costs	\$9,195,043	\$9,420,047	\$9,753,571	\$333,524
Operating Expenses	\$573,151	\$1,025,825	\$1,046,107	\$20,282
Capital Outlay	\$0	\$19,500	\$0	(\$19,500)
<b>Total Expenses</b>	<b>\$9,768,194</b>	<b>\$10,465,372</b>	<b>\$10,799,678</b>	<b>\$334,306</b>
<b>Regular FTE Positions</b>	<b>90.00</b>	<b>90.00</b>	<b>91.00</b>	<b>1.00</b>



## Economic and Workforce Development

[Larimer County Economic and Workforce Development \(LCEWD\)](#) connects people to meaningful work and businesses to talent and resources, improving our community's economic wellbeing. The Department provides several federal, state, and local programs that support job seekers, businesses, and others.

### 2022 Budget Goals and Priorities:

1. Provide leadership, support and regional coordination for COVID-19 economic response and recovery.
2. Redesign and refine labor exchange services to create a more inclusive economy.
3. Explore ways of providing innovative and current economic development and workforce services through technology, new service delivery systems and adaptive space strategies.

### Performance & Output Measures:

Measure Name	Goal Value	2017	2018	2019	2020
Avg days wait for Veterans' Services Appointment	< 10 days	16 days	14 days	10 days	7 days
Salary \$ added to economy through workforce programs	N/A	\$90 million	\$89 million	\$79 million	\$130 million
Retention rate of those receiving workforce services after 2 quarters	> 82%	76%	78%	83%	72%
Median quarterly earnings after 1 year following services	> \$8,750	\$9,138	\$9,272	\$9,977	\$13,319

### 2020-2022 Budget Information:

Category	2020 Actual	2021 Revised	2022 Budget	2022-2201 Change
Intergovernmental	\$3,915,902	\$4,375,717	\$3,396,844	(\$978,873)
Charges for Services	\$1,982,759	\$694,909	\$631,985	(\$62,924)
Miscellaneous Revenues	\$226,258	\$36,822	\$101,535	\$64,713
Other Financing Sources	\$804,468	\$1,901,670	\$1,891,991	(\$9,679)
<b>Total Revenues</b>	<b>\$6,929,387</b>	<b>\$7,009,117</b>	<b>\$6,022,355</b>	<b>(\$986,763)</b>
Personnel Costs	\$4,551,465	\$4,026,656	\$4,863,244	\$836,588
Operating Expenses	\$2,679,949	\$3,803,117	\$1,342,379	(\$2,460,738)
<b>Total Expenses</b>	<b>\$7,231,413</b>	<b>\$7,829,773</b>	<b>\$6,205,623</b>	<b>(\$1,624,150)</b>
<b>Regular FTE Positions</b>	<b>58.75</b>	<b>42.65</b>	<b>42.65</b>	<b>0.00</b>

## Emergency Management

[The Office of Emergency Management](#) strives to create sustainable communities and to protect life and property by empowering all who live, work, and visit the County to prevent, mitigate, prepare for, respond to, and recover from all types of emergencies and disasters.

**2022 Budget Goals and Priorities:**

1. Enhance Emergency Operations Center operations through training, exercise, equipment and updated processes.
2. Improve internal processes and administrative capacity and support of the department.
3. Provide greater opportunities for collaboration and mitigation to improve resiliency of our community.

**Performance & Output Measures:**

Measure Name	Goal Value	2017	2018	2019	2020
Emergencies & emergency exercises	N/A	10	21	16	7
Percent of staff time spent on EOC activities	N/A	N/A	20%	42%	82%

EOC = Emergency Operations Center (active emergencies)

**2020-2022 Budget Information:**

Category	2020 Actual	2021 Revised	2022 Budget	2022-2201 Change
Intergovernmental	\$40,472	\$130,628	\$75,827	(\$54,801)
Miscellaneous Revenues	\$10,131	\$0	\$0	\$0
<b>Total Revenues</b>	<b>\$50,603</b>	<b>\$130,628</b>	<b>\$75,827</b>	<b>(\$54,801)</b>
Personnel Costs	\$401,937	\$346,905	\$552,529	\$205,624
Operating Expenses	\$194,008	\$181,447	\$216,212	\$34,765
Capital Outlay	\$8,595	\$0	\$0	\$0
<b>Total Expenses</b>	<b>\$604,540</b>	<b>\$528,352</b>	<b>\$768,741</b>	<b>\$240,389</b>
<b>Regular FTE Positions</b>	<b>4.00</b>	<b>4.00</b>	<b>5.00</b>	<b>+1.00</b>

## Extension

[The Larimer County Office of Colorado State University Extension](#) educators and specialists help Coloradans prevent and solve problems, build healthy people and strong communities. Extension faculty and staff provide education and services in agriculture, horticulture, range, forestry, water, health promotion, financial education, business management, leadership development, and 4-H youth-development.

### 2022 Budget Goals and Priorities:

1. Continue progress of allocating funds towards goals from our Community Needs Assessment, promoting projects and efforts that have the most community impact. Create awareness of Extension and our impacts through communications back to the community and leadership.
2. Continue increasing our revenues through community grants and donations.
3. Transition budget management responsibilities to program staff throughout 2022.

### Performance & Output Measures:

Measure Name	Goal Value	2017	2018	2019	2020
Gross sales at county farmers' market	N/A	\$685,000	\$725,000	\$853,000	\$827,000
SNAP* funds spent at County farmers' market	N/A	N/A	\$7,326	\$8,111	\$11,359
Percent of 4-H participants who complete program	> 85%	86%	84%	88%	90%
Master gardener volunteer hours	N/A	N/A	5,807	6,309	4,720

\* = Supplemental Nutrition Assistance Program

### 2020-2022 Budget Information:

Category	2020 Actual	2021 Revised	2022 Budget	2022-2201 Change
Charges for Services	\$125,657	\$124,250	\$164,750	\$40,500
Interest Earnings	\$1,159	\$0	\$0	\$0
Miscellaneous Revenues	\$183,420	\$181,722	\$535,834	\$354,112
<b>Total Revenues</b>	<b>\$310,236</b>	<b>\$305,972</b>	<b>\$700,584</b>	<b>\$394,612</b>
Personnel Costs	\$455,654	\$483,317	\$551,675	\$68,358
Operating Expenses	\$642,835	\$652,864	\$1,022,681	\$369,817
<b>Total Expenses</b>	<b>\$1,098,489</b>	<b>\$1,136,181</b>	<b>\$1,574,356</b>	<b>\$438,175</b>
<b>Regular FTE Positions</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>0.00</b>

## Engineering

[The Engineering Department](#) manages many of the County’s capital projects, especially for the Road and Bridge Department; manages several stormwater and drainage services, improvement districts, and ensures the County’s compliance with stormwater regulations; manages several disaster-related projects from the 2013 floods and 2020 wildfires; and processes (in partnership with the Community Development department) a variety of land use applications, which include requests for land divisions, commercial developments, rezoning requests, amended plats, Rural Land Use Plans, referral from adjacent entities, and proposed public projects

**2022 Budget Goals and Priorities:**

1. Make substantive progress towards implementation of an updated enterprise asset management system
2. Complete 2013 flood recovery projects
3. Complete the next phase of the Owl Canyon Corridor capital project from I-25 to CR 9
4. Begin the process to compile information necessary to explore a subdivision road maintenance program in unincorporated Larimer County

**Performance & Output Measures:**

Measure Name	Goal Value	2017	2018	2019	2020
Severe crash rate on county roads per 100 million vehicle miles	< 31	30	27	25	24
Structurally deficient mainline road bridges	N/A	5	1	1	2
Percent of county roads graded “C” or above for traffic flow	> 88%	89%	86%	79%	79%

**Larimer County 2022 Budget**

Engineering continued

**2020-2022 Budget Information:**

Category	2020 Actual	2021 Revised	2022 Budget	2022-2201 Change
Taxes	\$2,840,514	\$3,155,756	\$3,354,219	\$198,463
Assessments	\$52,851	\$43,615	\$44,487	\$872
Intergovernmental	\$178,627	\$1,836,173	\$196,875	(\$1,639,298)
Licenses & Permits	\$68,153	\$44,477	\$45,367	\$890
Charges for Services	\$172,933	\$260,301	\$243,777	(\$16,524)
Interest Earnings	\$82,217	\$65,776	\$38,901	(\$26,875)
Miscellaneous Revenues	\$144,723	\$34,347	\$204	(\$34,143)
Other Financing Sources	\$389,241	\$569,845	\$561,861	(\$7,984)
<b>Total Revenues</b>	<b>\$3,929,259</b>	<b>\$6,010,290</b>	<b>\$4,485,691</b>	<b>(\$1,524,599)</b>
Personnel Costs	\$3,417,499	\$3,816,983	\$4,754,556	\$937,573
Operating Expenses	\$3,377,955	\$10,645,680	\$2,873,145	(\$7,772,535)
Capital Outlay	\$17,235	\$863,661	\$0	(\$863,661)
Debt Service	\$218,640	\$218,280	\$218,880	\$600
Other Financing Uses	\$236,742	(\$32,340)	\$277,625	\$309,965
<b>Total Expenses</b>	<b>\$7,268,071</b>	<b>\$15,512,264</b>	<b>\$8,124,206</b>	<b>(\$7,388,058)</b>
<b>Regular FTE Positions</b>	<b>33.00</b>	<b>33.00</b>	<b>38.00</b>	<b>5.00</b>

## Larimer County 2022 Budget

### Facilities

[The Facilities Department](#) supports the provision of services to the public by effectively planning for, designing, constructing, and maintaining space for all Larimer County Departments and across all County buildings. The department's mission statement is: "People matter. Buildings matter. We serve both!"

#### 2022 Budget Goals and Priorities:

1. Continue progress on major capital projects including the Jail Improvement, Behavioral Health Campus, Alternative Sentencing Expansion, Fleet Campus, Sheriff's Office Emergency Services, and other.
2. Analyze how County facilities are being used after the pandemic and consider future changes

#### Performance & Output Measures:

Measure Name	Goal Value	2017	2018	2019	2020
Increase in per sq. ft. operating cost	< 5%	4.0%	3.5%	1.2%	1.2%
Maintenance FTEs per 100K sq. ft.	< 5.08	0.71	0.83	0.78	0.78
Percent of staff rating facilities good or better	> 90%	92%	90%	93%	93%
Percent of preventative maintenance performed within recommended timelines	> 90%	94%	97%	98%	95%

#### 2020-2022 Budget Information:

Category	2020 Actual	2021 Revised	2022 Budget	2022-2201 Change
Intergovernmental	\$332,918	\$466,758	\$0	(\$466,758)
Charges for Services	\$2,428,763	\$2,511,462	\$2,353,617	(\$157,845)
Interest Earnings	\$704,368	\$100,000	\$100,000	\$0
Miscellaneous Revenues	\$3,130	\$0	\$0	\$0
Other Financing Sources	\$18,396,500	\$28,450,952	\$13,876,172	(\$14,574,780)
<b>Total Revenues</b>	<b>\$21,865,679</b>	<b>\$31,529,172</b>	<b>\$16,329,789</b>	<b>(\$15,199,383)</b>

**Larimer County 2022 Budget**

Facilities continued

Category	2020 Actual	2021 Revised	2022 Budget	2022-2201 Change
Personnel Costs	\$2,903,667	\$2,931,638	\$3,292,408	\$360,770
Operating Expenses	\$7,395,170	\$11,625,123	\$7,913,616	(\$3,711,507)
Capital Outlay	\$26,996,418	\$50,442,907	\$58,500,000	\$8,057,093
Other Financing Uses	\$79,040	\$210,645	\$0	(\$210,645)
<b>Total Expenses</b>	<b>\$37,374,295</b>	<b>\$65,210,313</b>	<b>\$69,706,024</b>	<b>\$4,495,711</b>
<b>Regular FTE Positions</b>	<b>35.00</b>	<b>35.00</b>	<b>35.00</b>	<b>0.00</b>

## Financial Services

[The Finance Department](#) leads the county's accounting, financial systems, purchasing, risk management, debt administration, and sales tax functions. Providing these centralized services allows other departments and offices to focus on serving citizens.

### 2022 Budget Goals and Priorities:

1. Enhance the enterprise financial system with phase 2 projects that will continue to improve service to County departments
2. Research and develop procurement processes which: 1) Encourage participation of underrepresented vendors and 2) Are compliant with new federal buy America and Recovered Materials procurement requirements.
3. Improve and shorten the monthly sales tax process through use of a new sales tax system

### Performance & Output Measures:

Measure Name	Goal Value	2017	2018	2019	2020
Favorable audit opinion?	Yes	Yes	Yes	Yes	Yes
Estimated savings through purchasing	N/A	\$9,100,000	\$6,400,000	\$5,700,000	\$6,300,000
Number of bids, quotes & requests for proposals	N/A	61	47	76	69
Workers compensation savings compared to industry benchmark	0%	41%	34%	12%	30%



## Larimer County 2022 Budget

Financial Services continued

### 2020-2022 Budget Information:

Category	2020 Actual	2021 Revised	2022 Budget	2022-2201 Change
Taxes	\$10,620,530	\$14,617,996	\$11,913,614	(\$2,704,382)
Assessments	\$278,860	\$360,167	\$262,459	(\$97,708)
Intergovernmental	\$30,545	\$25,560	\$25,560	\$0
Charges for Services	\$2,735,334	\$2,941,986	\$3,742,604	\$800,618
Interest Earnings	\$238,523	\$247,248	\$178,267	(\$68,981)
Miscellaneous Revenues	\$214,163	\$232,005	\$215,000	(\$17,005)
Other Financing Sources	\$5,931,121	\$5,930,250	\$5,931,250	\$1,000
<b>Total Revenues</b>	<b>\$20,049,076</b>	<b>\$24,355,212</b>	<b>\$22,268,754</b>	<b>(\$2,086,458)</b>
Personnel Costs	\$2,416,868	\$2,561,771	\$2,989,411	\$427,640
Operating Expenses	\$12,389,269	\$15,603,313	\$14,323,197	(\$1,280,116)
Debt Service	\$6,300,719	\$6,373,423	\$6,275,190	(\$98,233)
Other Financing Uses	\$0	\$4,204,254	\$0	(\$4,204,254)
<b>Total Expenses</b>	<b>21,106,856</b>	<b>28,742,761</b>	<b>23,587,798</b>	<b>(\$5,154,963)</b>
<b>Regular FTE Positions</b>	<b>26.25</b>	<b>26.25</b>	<b>27.00</b>	<b>+0.75</b>

## Fleet Management

The Fleet Management Department supports the County's ability to provide services to the public by procuring, maintaining, and managing hundreds of vehicles and pieces of equipment including squad cars and trucks for the Sheriff, road grading equipment for Road and Bridge, pool vehicles for use by multiple departments, trash compacting equipment at the landfill, trucks used by Natural Resources, and more.

### 2022 Budget Goals and Priorities:

1. Continue to invest in staff through training and career advancement
2. Improve service by utilizing technology for project such as electronic service requests and dashboards
3. Prepare the department to move into its new Fleet Campus (see capital projects)

### Performance & Output Measures:

Measure Name	Goal Value	2017	2018	2019	2020
Equipment units per-mechanic	> 110	112	112	120	107
Per-mile cost of light duty vehicles	< \$0.28	\$0.28	\$0.30	\$0.28	\$0.29
Per-hour cost of heavy-duty vehicles	< \$32.00	\$32.33	\$33.25	\$31.96	\$34.02

### 2020-2022 Budget Information:

Category	2020 Actual	2021 Revised	2022 Budget	2022-2201 Change
Intergovernmental	\$1,002	\$0	\$23,734	\$23,734
Charges for Services	\$10,193,082	\$10,771,096	\$11,066,718	\$295,622
Miscellaneous Revenues	\$79,560	\$0	\$0	\$0
Other Financing Sources	\$3,096,322	\$400,000	\$400,000	\$0
<b>Total Revenues</b>	<b>\$13,369,966</b>	<b>\$11,171,096</b>	<b>\$11,490,452</b>	<b>\$319,356</b>
Personnel Costs	\$1,631,692	\$1,603,596	\$2,040,861	\$437,265
Operating Expenses	\$4,371,691	\$4,926,121	\$4,133,421	(\$792,700)
Capital Outlay	\$6,542,264	\$4,804,936	\$6,000,586	\$1,195,650
Other Financing Uses	\$6,829	\$0	\$3,000,000	\$3,000,000
<b>Total Expenses</b>	<b>\$12,552,476</b>	<b>\$11,334,653</b>	<b>\$15,174,868</b>	<b>\$3,840,215</b>
<b>Regular FTE Positions</b>	<b>18.00</b>	<b>18.00</b>	<b>20.00</b>	<b>+2.00</b>

**Larimer County 2022 Budget**

**Health & Environment**

[The Health and Environment Department](#)'s mission is working to provide everyone in Larimer County the opportunity for a healthy life. Under the direction of the [Larimer County Board of Health](#), core public health services include:

- Immunizations
- Community Health Improvement Plan
- Communicable disease prevention
- Food safety education and inspection
- Water quality
- Air quality
- Maternal, child and family health
- Emergency preparedness and response
- Pandemic suppression

**2022 Budget Goals and Priorities:**

1. Continue efforts to suppress the COVID-19 pandemic
2. Implement the [department's five-year Strategic Plan](#)
3. Advance health equity by implementing more equitable communications efforts, creating an inclusive organization for staff, and improving training.

**Performance & Output Measures:**

Measure Name	Goal Value	2017	2018	2019	2020
Immunization rate for children 19-35 months	> 90%	91%	91%	91%	91%
Number of food establishment inspections	N/A	1,992	1,708	841	581
Average critical violations per-inspection at food establishments	< 2.25	2.1	2.0	3.1	2.7

**2020-2022 Budget Information:**

Category	2020 Actual	2021 Revised	2022 Budget	2022-2201 Change
Taxes	\$3,923,615	\$4,126,840	\$4,408,146	\$281,306
Intergovernmental	\$5,915,361	\$8,670,921	\$8,321,939	(\$348,982)
Licenses & Permits	\$800,056	\$827,682	\$882,000	\$54,318
Charges for Services	\$721,512	\$899,750	\$891,610	(\$8,140)
Miscellaneous Revenues	\$94,283	\$78,112	\$21,000	(\$57,112)
Other Financing Sources	\$229,000	\$0	\$0	\$0
<b>Total Revenues</b>	<b>\$11,683,827</b>	<b>\$14,603,305</b>	<b>\$14,524,695</b>	<b>(\$78,610)</b>
Personnel Costs	\$9,772,005	\$12,010,750	\$12,135,457	\$124,707
Operating Expenses	\$1,627,728	\$2,253,959	\$2,500,725	\$246,766
<b>Total Expenses</b>	<b>\$11,399,733</b>	<b>\$14,264,709</b>	<b>\$14,636,182</b>	<b>\$371,473</b>
<b>Regular FTE Positions</b>	<b>78.70</b>	<b>78.70</b>	<b>78.35</b>	<b>(0.35)</b>

## Human and Economic Health Administration & Housing

This department, newly created in 2022, is responsible for overall strategic direction of the Human and Economic Health (HEH) Service Category, and for implementing the County’s strategic plan objectives related to affordable housing strategies.

**2022 Budget Goals and Priorities:**

1. Increase capacity for HEH administrative duties
2. Implement [housing strategies developed in the County’s 2019-2023 Strategic Plan](#)
3. Create strategic direction, policy recommendations, and new programming for overall Larimer County Housing Strategy

Outputs and performance measures for this department will be developed in future years.

**2020-2022 Budget Information:**

Category	2020 Actual*	2021 Revised*	2022 Budget	2022-2201 Change
Personnel Costs	\$0	\$0	\$333,415	\$333,415
Operating Expenses	\$0	\$0	\$27,832	\$27,832
<b>Total Expenses</b>	<b>\$0</b>	<b>\$0</b>	<b>\$361,247</b>	<b>\$361,247</b>
<b>Regular FTE Positions</b>	<b>0.00</b>	<b>0.00</b>	<b>3.00</b>	<b>+2.00</b>

\* = Prior to the 2022 budget these costs were included in the Human Services Department budget.

## Human Resources

[The Human Resources Department](#) supports the County's ability to provide services to the public by recruiting new employees, and managing all payroll, benefits, training programs, and other services to County employees.

### 2022 Budget Goals and Priorities:

1. Optimize use of the County's enterprise human resources software package including payroll, recruiting, scheduling, benefits, and other functions.
2. Implement continuous improvement projects to provide cost-effective benefits plans.
3. Finalize childcare facility project and issue a request for proposals for service to begin in 2023
4. Roll out workforce analytics dashboards

### Performance & Output Measures:

Measure Name	Goal Value	2017	2018	2019	2020
Overtime as a percent of total county earnings	< 4%	2.0%	2.5%	2.5%	3.1%
Average days from job posting to offer	< 50 days	49 days	42 days	46 days	51 days
Percent increase in healthcare costs over prior year	< 9%	7.9%	3.0%	1.5%	0.0%
Percent of employees rating Larimer County as a great place to work	> 90%	93%	93%	97%	95%

### 2020-2022 Budget Information:

Category	2020 Actual	2021 Revised	2022 Budget	2022-2021 Change
Charges for Services	\$29,352,721	\$21,391,000	\$29,425,000	\$8,034,000
Interest Earnings	\$109,773	\$23,900	\$99,000	\$75,100
Miscellaneous Revenues	\$867,178	\$622,396	\$605,000	(\$17,396)
Other Financing Sources	\$767,522	\$1,000,000	\$825,000	(\$175,000)
<b>Total Revenues</b>	<b>\$31,097,194</b>	<b>\$23,037,296</b>	<b>\$30,954,000</b>	<b>\$7,916,704</b>
Personnel Costs	\$2,964,891	\$3,403,644	\$3,513,868	\$110,224
Operating Expenses	\$25,290,678	\$32,273,430	\$30,620,887	(\$1,652,543)
<b>Total Expenses</b>	<b>\$28,255,569</b>	<b>\$35,677,074</b>	<b>\$34,134,755</b>	<b>(\$1,542,319)</b>
<b>Regular FTE Positions</b>	<b>23.75</b>	<b>23.75</b>	<b>23.75</b>	<b>0.00</b>

## Human Services

[The Department of Human Services](#) assists individuals and families achieve self-sufficiency and security through public assistance programs, services, or referrals to community agencies. The department’s mission statement is “We are an inclusive community where everyone thrives”. The mission statement is, “We are responsive, providing timely resources in partnership with our community so individuals and families are healthy, supported, and safe”.

Key services include:

- Food assistance
- Medical coverage
- Temporary cash assistance for families
- Protection for vulnerable adults and children
- Child support
- Care options for individuals with disabilities and limited finances
- Referrals to community agencies that help people in need

### 2022 Budget Goals and Priorities:

1. Continue to evaluate space utilization in light of new work environment realities
2. Expand community-based services and increase access in rural areas of the County
3. Improve service through technology projects such as workflow systems and online services
4. Stabilize and support the department’s workforce

### Performance & Output Measures:

Measure Name	Goal Value	2017	2018	2019	2020
Child support paid per \$1 of program cost	≥ \$7	\$6.53	\$6.45	\$7.70	\$10.18
Percent of parental support cases w/funds collected	> 66%	66.4%	66.4%	66.2%	63.8%
Percent of children remaining at home for 12 months after county care	≥ 83%	78%	85%	79%	84%
Percent of children who remain safely at home per case plan	≥ 93%	94%	93%	94%	92%
Percent of children who do not experience maltreatment within 6 months of closure of services	≥ 97%	97%	97%	97%	99%

**Larimer County 2022 Budget**

Human Services continued

**2020-2022 Budget Information:**

Category	2020 Actual	2021 Revised	2022 Budget	2022-2201 Change
Taxes	\$9,337,790	\$10,225,228	\$10,408,418	\$183,190
Intergovernmental	\$36,725,511	\$40,081,427	\$43,333,273	\$3,251,846
Miscellaneous Revenues	\$802,854	\$1,123,652	\$1,208,941	\$85,289
Other Financing Sources	\$75,000	\$0	\$0	\$0
<b>Total Revenues</b>	<b>\$46,941,154</b>	<b>\$51,430,307</b>	<b>\$54,950,632</b>	<b>\$3,520,325</b>
Personnel Costs	\$29,234,879	\$31,585,726	\$37,133,217	\$5,547,491
Operating Expenses	\$15,663,469	\$17,396,056	\$18,714,552	\$1,318,496
<b>Total Expenses</b>	<b>\$44,898,348</b>	<b>\$48,981,782</b>	<b>\$55,847,769</b>	<b>\$6,865,987</b>
<b>Regular FTE Positions</b>	<b>422.17</b>	<b>444.50</b>	<b>444.50</b>	<b>0.00</b>

## Information Technology

[The Information Technology \(IT\) Department](#) supports the County's ability to serve the public by providing technology services such as network infrastructure, public safety radio, web services, business intelligence, continuous improvement, geographic information systems (GIS), and other key functions.

### 2022 Budget Goals and Priorities:

1. Continually improve by making IT's work visible to its customers and reducing project backlogs
2. Reorganize the department to focus on innovation and data analysis
3. Implement a remote-work program for IT staff
4. Reduce IT risks, costs, and vulnerabilities through partnerships with other governments and the private sector

### Performance & Output Measures:

Measure Name	Goal Value	2017	2018	2019	2020
Cybersecurity Rating	740-900	780	800	770	770
Hours of business downtime due to IT failures	N/A	2	7	1	10
Unique visits to Larimer.org	N/A	1.1 million	1.5 million	1.9 million	3.6 million

### 2020-2022 Budget Information:

Category	2020 Actual	2021 Revised	2022 Budget	2022-2201 Change
Intergovernmental	\$13,253	\$0	\$0	\$0
Charges for Services	\$6,834,580	\$6,793,474	\$5,553,640	(\$1,239,834)
Miscellaneous Revenues	\$4,825	\$0	\$0	\$0
Other Financing Sources	\$8,981,597	\$3,224,530	\$2,724,669	(\$499,861)
<b>Total Revenues</b>	<b>\$15,834,254</b>	<b>\$10,018,004</b>	<b>\$8,278,309</b>	<b>(\$1,739,695)</b>
Personnel Costs	\$9,212,353	\$9,951,505	\$11,224,479	\$1,272,974
Operating Expenses	\$7,686,709	\$8,291,997	\$7,585,551	(\$706,446)
Capital Outlay	\$3,012,198	\$3,685,789	\$2,849,279	(\$836,510)
Other Financing Uses	\$6,558,164	\$0	\$0	\$0
<b>Total Expenses</b>	<b>\$26,469,424</b>	<b>\$21,929,291</b>	<b>\$21,659,309</b>	<b>(\$269,982)</b>
<b>Regular FTE Positions</b>	<b>80.50</b>	<b>81.00</b>	<b>82.60</b>	<b>+1.60</b>



**Natural Resources**

[The Natural Resources Department](#) manages Larimer County's great outdoor places, including magnificent open spaces and water-based recreation areas, and fosters responsible land stewardship through weed management and healthy forest practices. The Department's mission is to establish, protect and manage significant regional parks, open spaces, and conserved privately-owned lands providing quality outdoor recreational opportunities and stewardship of natural resource values.

**2022 Budget Goals and Priorities:**

1. Continually provide high quality open space and park visitor experiences through providing appropriate infrastructure (such as trails, parking, etc.), educational and informational amenities, and public safety services.
2. Acquire land in both fee-title and protected via conservation easement to ensure ongoing natural resource protections.
3. On county-owned lands, develop management plans, provide appropriate public access facilities, and ensure ongoing adaptive resource management.
4. Continue to provide quality land stewardship services including best native vegetation management practices on both public and private lands as appropriate.

**Performance & Output Measures:**

Measure Name	Goal Value	2017	2018	2019	2020
Number of daily entrance permits sold	< 240,000	207,000	214,000	203,000	264,000
Parcels with "List A" noxious weeds treated	< 380	258	493	269	163
Number of on-site forestry consultations	≥ 160	138	159	110	49
Management cost/acre	≤ \$120	\$111	\$113	\$121	\$138

**Larimer County 2022 Budget**

Natural Resources continued

**2020-2022 Budget Information:**

Category	2020 Actual	2021 Revised	2022 Budget	2022-2201 Change
Taxes	\$9,796,206	\$11,510,961	\$10,839,794	(\$671,167)
Intergovernmental	\$3,167,434	\$2,892,794	\$2,260,242	(\$632,552)
Licenses & Permits	\$6,018,789	\$5,914,167	\$8,183,355	\$2,269,188
Charges for Services	\$958,176	\$952,471	\$921,812	(\$30,659)
Interest Earnings	\$124,586	\$66,662	\$77,992	\$11,330
Miscellaneous Revenues	\$130,677	\$60,000	\$60,000	\$0
Other Financing Sources	\$1,542,546	\$8,573,207	\$4,141,704	(\$4,431,503)
<b>Total Revenues</b>	<b>\$21,738,413</b>	<b>\$29,970,262</b>	<b>\$26,484,899</b>	<b>(\$3,485,363)</b>
Personnel Costs	\$6,675,310	\$7,214,991	\$7,818,107	\$603,116
Operating Expenses	\$4,771,875	\$7,330,799	\$5,546,665	(\$1,784,134)
Capital Outlay	\$3,816,483	\$11,002,447	\$6,032,353	(\$4,970,094)
Other Financing Uses	\$1,371,658	\$8,328,113	\$3,802,449	(\$4,525,664)
<b>Total Expenses</b>	<b>\$16,635,326</b>	<b>\$33,876,350</b>	<b>\$23,199,574</b>	<b>(\$10,676,776)</b>
<b>Regular FTE Positions</b>	<b>50.10</b>	<b>50.10</b>	<b>50.10</b>	<b>0.00</b>

Larimer County 2022 Budget

**Non-Departmental**

Non-Departmental expenses and revenues are not easily categorized in any one department or elected office operations. This includes transactions like property tax revenues, pass-through expenses to Foothills Gateway Inc., COVID-19 related grants and funds such as the [State and Local Fiscal Recovery Fund](#), and other county transfers.

**2020-2022 Budget Information:**

Category	2020 Actual	2021 Revised	2022 Budget	2022-2201 Change
Taxes	\$120,386,105	\$125,644,453	\$133,691,175	\$8,046,722
Intergovernmental	\$21,403,549	\$66,004,116	\$35,862,998	(\$30,141,118)
Charges for Services	\$39,295	\$0	\$0	\$0
Interest Earnings	\$1,653,904	(\$1,802,880)	(\$815,490)	\$987,390
Miscellaneous Revenues	\$5,517,819	\$5,572,014	\$8,072,800	\$2,500,786
Other Financing Sources	\$17,854,217	\$1,042,797	\$13,300,000	\$12,257,203
<b>Total Revenues</b>	<b>\$166,854,889</b>	<b>\$196,460,500</b>	<b>\$190,111,483</b>	<b>(\$6,349,017)</b>
Personnel Costs	\$311,910	\$1,797,094	\$272,477	(\$1,524,617)
Operating Expenses	\$9,985,558	\$31,932,520	\$8,547,311	(\$23,385,209)
Other Financing Uses	\$51,311,167	\$44,242,267	\$37,885,509	(\$6,356,758)
<b>Total Expenses</b>	<b>\$61,608,635</b>	<b>\$77,971,881</b>	<b>\$46,705,297</b>	<b>(\$31,266,584)</b>

## The Ranch

[The Ranch](#), Larimer County's Fairgrounds and Events Complex is a premier entertainment complex, hosting a wide variety of events like the AHL Colorado Eagles professional hockey, family shows and concerts, high school graduations, the Larimer County Fair and PRCA Rodeo, 4-H and CSU Extension programs, outdoor concerts and community events, commercial trade shows, and business and community meetings.

### 2022 Budget Goals and Priorities:

1. Continue work on [The Ranch's Master Plan](#), including completion of infrastructure and youth equine building projects; and initial work on other facilities through Public Private Partnerships.
2. Continue to improve the County Fair and 4-H competitions
3. Monitor the impact of rate changes implemented in 2021
4. Continually invest in facility maintenance and upgrades to stay current in our industry and increase guest experiences and reduce operating costs.

### Performance & Output Measures:

Measure Name	Goal Value	2017	2018	2019	2020
Percent of operating expenses covered by operating revenues	> 100%	87%	79%	84%	98%
Sponsorship revenues	N/A	\$1,690,000	\$1,810,000	\$2,200,000	\$1,260,000
Facility utilization rate: Equine	> 55%	53%	52%	54%	16%
Facility utilization rate: exhibition & meetings	> 65%	45%	47%	49%	28%
Community events	N/A	1,019	1,053	1,648	262

**Larimer County 2022 Budget**

The Ranch continued

**2020-2022 Budget Information:**

Category	2020 Actual	2021 Revised	2022 Budget	2022-2201 Change
Taxes	\$10,757,799	\$12,873,326	\$11,976,588	(\$896,738)
Intergovernmental	\$54,948	\$0	\$0	\$0
Charges for Services	\$6,659,461	\$5,009,360	\$7,079,950	\$2,070,590
Interest Earnings	\$121,923	\$132,854	\$2,974	(\$129,880)
Miscellaneous Revenues	\$195,297	\$711,000	\$882,450	\$171,450
Other Financing Sources	\$71,040	\$65,937	\$241,477	\$175,540
<b>Total Revenues</b>	<b>\$17,860,469</b>	<b>\$18,792,477</b>	<b>\$20,183,439</b>	<b>\$1,390,962</b>
Personnel Costs	\$2,215,714	\$2,351,162	\$2,355,289	\$4,127
Operating Expenses	\$5,697,859	\$7,539,683	\$8,127,312	\$587,629
Capital Outlay	\$408,370	\$5,293,277	\$36,307,000	\$31,013,723
Other Financing Uses	\$3,000	\$0	\$0	\$0
<b>Total Expenses</b>	<b>\$8,324,942</b>	<b>\$15,184,122</b>	<b>\$46,789,601</b>	<b>\$31,605,479</b>
<b>Regular FTE Positions</b>	<b>22.62</b>	<b>22.62</b>	<b>22.62</b>	<b>0.00</b>

## Road & Bridge

[The Road and Bridge Department](#) improves, constructs, and maintains the network of roads and bridges in unincorporated areas of Larimer County. This network includes 382 miles of paved roads, 419 miles of non-paved (mostly gravel), 100 miles of subdivision roads, and more than 660 bridges. The department performs snow and ice control on 684 mainline miles of county roads plus 84 miles of subdivision roads.

### 2022 Budget Goals and Priorities:

1. Provide paved road maintenance to maintain an average PCI of 75-85 and provide non-paved road maintenance to maintain an average PCI of 80-90
2. Maintain average accidents per snow day, per 1 million Vehicle Miles Travelled at less than 1.0
3. Reduce the vacancy rate and turnover rate of staff by replacing hard-to-fill seasonal positions with regular, full-time positions.

### Performance & Output Measures:

Measure Name	Goal Value	2017	2018	2019	2020
Average road surface condition: non-paved	80-90	84	83	82	81
Average road surface condition: paved	75-85	78	83	85	91
Average accidents per snow day per million vehicle miles traveled	<1.0	0.37	0.47	0.35	0.35

### 2020-2022 Budget Information:

Category	2020 Actual	2021 Revised	2022 Budget	2022-2201 Change
Taxes	\$15,874,958	\$15,040,019	\$15,017,420	(\$22,599)
Intergovernmental	\$17,600,007	\$23,396,654	\$22,321,674	(\$1,074,980)
Licenses & Permits	\$1,052,941	\$522,500	\$6,532,950	\$6,010,450
Charges for Services	\$729,720	\$665,415	\$515,000	(\$150,415)
Interest Earnings	\$73,200	\$16,401	\$12,301	(\$4,100)
Miscellaneous Revenues	\$25,540	\$1,274,320	\$103,000	(\$1,171,320)
Other Financing Sources	\$3,818,093	\$4,211,526	\$3,876,538	(\$334,988)
<b>Total Revenues</b>	<b>\$39,174,457</b>	<b>\$45,126,835</b>	<b>\$48,378,883</b>	<b>\$3,252,048</b>

**Larimer County 2022 Budget**

Road & Bridge continued

Category	2020 Actual	2021 Revised	2022 Budget	2022-2201 Change
Personnel Costs	\$6,655,865	\$6,906,896	\$7,738,112	\$831,216
Operating Expenses	\$26,132,577	\$41,868,961	\$45,632,303	\$3,763,342
Capital Outlay	\$109,379	\$2,274,000	\$2,914,689	\$640,689
Other Financing Uses	\$2,088,582	\$3,034,363	\$3,736,876	\$702,513
<b>Total Expenses</b>	<b>\$34,986,403</b>	<b>\$54,084,220</b>	<b>\$60,021,980</b>	<b>\$5,937,760</b>
<b>Regular FTE Positions</b>	<b>70.00</b>	<b>70.00</b>	<b>81.00</b>	<b>+11.00</b>

**Office of the Sheriff**

The Larimer County Sheriff's Office provides key public safety duties including:

- [Operation of the County Jail](#)
- [The Patrol Section](#), which provides law enforcement services in unincorporated Larimer County and other jurisdictions through cooperative agreements and dispatch of deputies to unincorporated Larimer County, the Town of Wellington, and the Town of Berthoud. Dispatching services are also provided to Timnath Police Department, LCSO Emergency Services (wildland fire), Larimer County Search and Rescue, Larimer County Dive Rescue, Larimer County Parks, State Parks, and numerous volunteer fire and ambulance departments
- [The Investigations Division](#), which handles criminal investigations, including crimes against persons and property, crime lab and forensics, and other duties such as fugitive apprehension, human trafficking investigations, covert surveillance, street-level criminal interdiction, assisting patrol with identified problem areas, assisting the jail with introduction of contraband investigations, and assisting the Northern Colorado Drug Task Force
- [The Emergency Services Unit](#), which is responsible for the management of wildland fire, search and rescue, water rescue, and hazardous materials incidents in Larimer County
- Other services such as concealed handgun permitting, alarm system registration, process serving, and community programs such as posse, Sheriff's Auxiliary, and volunteer programs

**2022 Budget Goals and Priorities:**

1. Continue managing and preparing for completion of the Jail Improvement capital project, including assuming ownership of the South Wing housing area in October 2022 (see capital projects)
2. Successfully utilize and implement new technologies that create efficiencies and utilize resources in a manner that makes the residents of Larimer County safer
3. Utilize both patrol and the Northern Colorado Drug Task Force (NCDTF) to reduce the amount of drug use that is creating or exacerbating existing challenges throughout Larimer County
4. Increase the pay for sworn members to a point that reduces the rate of attrition to multiple other agencies that pay approximately \$20,000.00 more per year for the same type of work
5. Create a pay plan that will tie sworn officer pay to Fort Collins Police Services (as many other agencies in the area are doing) to avoid future compensation differential issues.

**Performance & Output Measures:**

Measure Name	Goal Value	2017	2018	2019	2020
Annual Jail Bookings	N/A	12,595	12,815	12,502	9,531
Average daily inmate population	N/A	584	548	535	457
Total calls for patrol services	N/A	54,163	54,341	57,253	55,126
Emergency calls for wildfire, search & rescue, or hazmat	N/A	309	276	288	277
Patrol average response time	N/A	42 minutes	40 minutes	42 minutes	44 minutes



**Larimer County 2022 Budget**

Office of the Sheriff continued

**2020-2022 Budget Information:**

Category	2020 Actual	2021 Revised	2022 Budget	2022-2201 Change
Taxes	\$9,398,309	\$9,398,309	\$10,490,686	\$1,092,377
Intergovernmental	\$5,046,606	\$4,527,268	\$5,706,459	\$1,179,191
Licenses & Permits	\$350,253	\$300,000	\$350,000	\$50,000
Charges for Services	\$2,182,172	\$1,958,112	\$2,084,438	\$126,326
Interest Earnings	\$236	\$3,779	\$0	(\$3,779)
Miscellaneous Revenues	\$561,092	\$460,575	\$300,674	(\$159,901)
Other Financing Sources	\$402,722	\$4,000,000	\$0	(\$4,000,000)
<b>Total Revenues</b>	<b>\$17,941,391</b>	<b>\$20,648,043</b>	<b>\$18,932,257</b>	<b>(\$1,715,786)</b>
Personnel Costs	\$45,577,796	\$45,768,030	\$54,701,933	\$8,933,903
Operating Expenses	\$14,784,877	\$19,153,550	\$18,628,361	(\$525,189)
Capital Outlay	\$14,744	\$0	\$0	\$0
Other Financing Uses	\$248,721	\$0	\$0	\$0
<b>Total Expenses</b>	<b>\$60,626,138</b>	<b>\$64,921,580</b>	<b>\$73,330,294</b>	<b>\$8,408,714</b>
<b>Regular FTE Positions</b>	<b>462.00</b>	<b>462.00</b>	<b>505.00</b>	<b>+43.00</b>

## Solid Waste

[The Solid Waste Department](#) operates the County's landfill, waste-diversion programs (including hazardous waste, recycling, composting, and other programs), and provides educational programs related to waste management and environmental stewardship.

### 2022 Budget Goals and Priorities:

1. Maintain or exceed industry standards for compaction of 1,400 pounds per cubic yard
2. Continue to work with [Wasteshed partners](#) to achieve goal of 40% diversion of waste from the landfill
3. Meet all permit requirements for maintenance of the landfill
4. get the Engineer Design Operations Plan and Certificate of Designation approved by the State of Colorado for the North Landfill (see capital projects)

### Performance & Output Measures:

Measure Name	Goal Value	2017	2018	2019	2020
Tons of waste entering landfill	N/A	346,000	404,000	414,000	401,000
Percent of county municipal solid waste deposited	N/A	54%	55%	58%	66%
Tons of household hazardous waste diverted from landfill	N/A	643	554	534	543
% of municipal partners' waste recycled	28% by 2025	15%	11%	12%	12%

### 2020-2022 Budget Information:

Category	2020 Actual	2021 Revised	2022 Budget	2022-2201 Change
Licenses and Permits	\$17,005	\$15,000	\$3,500	(\$11,500)
Charges for Services	\$11,496,996	\$14,599,518	\$14,790,256	\$190,738
Interest Earnings	\$278,282	\$300,000	\$300,000	\$0
Miscellaneous Revenues	\$12,865	\$12,320	\$12,326	\$6
<b>Total Revenues</b>	<b>\$11,805,148</b>	<b>\$14,926,838</b>	<b>\$15,106,082</b>	<b>\$179,244</b>
Personnel Costs	\$2,685,817	\$2,941,777	\$3,426,826	\$485,049
Operating Expenses	\$6,002,870	\$6,345,472	\$29,135,659	\$22,790,187
Capital Outlay	111,769	26,178,178	9,000,000	(\$17,178,178)
Other Financing Uses	\$952,267	\$0	\$0	\$0
<b>Total Expenses</b>	<b>\$9,752,724</b>	<b>\$35,465,427</b>	<b>\$41,562,485</b>	<b>\$6,097,058</b>
<b>Regular FTE Positions</b>	<b>30.50</b>	<b>32.50</b>	<b>34.50</b>	<b>+2.00</b>

**Office of the Surveyor**

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

**2020-2022 Budget Information:**

Category	2020 Actual	2021 Revised	2022 Budget	2022-2021 Change
<b>Total Revenues</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Personnel Costs	\$8,301	\$9,044	\$8,873	(\$171)
Operating Expenses	\$819	\$762	\$770	\$8
<b>Total Expenses</b>	<b>\$9,120</b>	<b>\$9,806</b>	<b>\$9,643</b>	<b>(\$163)</b>
<b>Regular FTE Positions</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>

## Office of the Treasurer & Public Trustee

[The Office of the Treasurer](#) is responsible for mailing Property Tax Statements to the owner of record, collecting property taxes, and disbursing taxes to the taxing authorities (school districts, cities/towns, the county, special districts, etc.). [The Public Trustee](#) performs public service duties as prescribed in Title 38 of the Colorado Revised Statutes. These duties include processing documents pertaining to Foreclosures of Deeds of Trust and Release of Deeds of Trust.

### 2022 Budget Goals and Priorities:

1. Work with the enterprise financial system team to create a National Automated Clearing House Association-compliant file to automate the monthly tax revenue distributions to 300+ taxing authorities
2. Reduce potential for errors by developing a semi-automated monthly bank reconciliation project
3. Continue dialogue with Information Technology to identify the scope of work for a tax roll correction module in the Treasurer's Office software program that will automate the current manual process of adding tax roll corrections to a taxpayer's schedule

### Performance & Output Measures:

Measure Name	Goal Value	2017	2018	2019	2020
Tax Liens Sold	N/A	722	1,082	809	1,478
Courtesy Delinquent Notices Provided to Mobile Homeowners	N/A	596	576	642	831
Public Trustee Releases of Deeds of Trust	N/A	N/A	N/A	20,108	32,978
Percent of Property Taxes Collected	N/A	98.91%	98.83%	99.16%	98.99%
Tax Payments Collected via Phone and Online	N/A	N/A	6,927	9,061	20,835

**Larimer County 2022 Budget**

Office of the Treasurer and Public Trustee continued

**2020-2022 Budget Information:**

Category	2020 Actual	2021 Revised	2022 Budget	2022-2201 Change
Charges for Services	\$5,060,680	\$5,288,578	\$4,756,300	(\$532,278)
Interest Earnings	\$4,997,374	\$3,010,240	\$1,989,000	(\$1,021,240)
Miscellaneous Revenue	\$1,186	\$730	\$400	(\$330)
Other Financing Sources	\$389,991	\$0	\$0	\$0
<b>Total Revenues</b>	<b>\$10,449,231</b>	<b>\$8,299,548</b>	<b>\$6,745,700</b>	<b>(\$1,553,848)</b>
Personnel Costs	\$1,333,937	\$1,435,630	\$1,602,680	\$167,050
Operating Expenses	\$239,853	\$362,806	\$388,347	\$25,541
Capital Outlay	\$9,584	\$0	\$0	\$0
Other Financing Uses	\$0	\$306,270	\$0	(\$306,270)
<b>Total Expenses</b>	<b>\$1,583,374</b>	<b>\$2,104,706</b>	<b>\$1,991,027</b>	<b>(\$113,679)</b>
<b>Regular FTE Positions</b>	<b>16.00</b>	<b>16.00</b>	<b>16.00</b>	<b>0.00</b>

## Revenue & Expenditure Summaries

### Summary of Estimated Financial Sources & Uses – All Funds

#### Overview

The charts below provide a three-year comparison of:

1. Expenditures and revenues by major category – all funds.
2. Expenditures by fund type & fund

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

<b>Comparison of Revenues &amp; Expenditures by Category, 2020-2022</b> (in millions of \$)						
Revenue Category	2020 Actual	2021 Budget	2021 Revised Budget	2022 Budget	2022 - Rev 2021 \$	2022 - Rev 2021 %
Property Taxes	\$142.2	\$146.9	\$146.9	\$155.8	\$8.9	6%
Sales & Use Tax	\$57.7	\$58.6	\$69.2	\$63.8	(\$5.4)	-8%
Other Taxes	\$11.0	\$11.1	\$12.1	\$11.9	(\$0.1)	-1%
Intergovernmental Revenue	\$96.3	\$82.4	\$154.9	\$123.3	(\$31.7)	-20%
Licenses & Permits	\$11.2	\$10.4	\$10.4	\$18.9	\$8.5	81%
External Charges for Services	\$48.0	\$47.2	\$48.9	\$50.9	\$2.0	4%
Interest Earnings	\$8.5	\$2.7	\$2.2	\$2.1	(\$0.1)	-4%
Miscellaneous Revenues	\$9.2	\$10.4	\$10.5	\$12.2	\$1.7	16%
Other Revenues	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	0%
Assessments	\$0.3	\$0.3	\$0.4	\$0.3	(\$0.1)	-24%
Sale of Capital Assets	\$1.8	\$0.4	\$0.4	\$0.4	\$0.0	0%
Debt Proceeds	\$0	\$0.0	\$0.0	\$0.0	\$0.0	0%
Transfers from County Funds	\$63.0	\$52.8	\$60.6	\$48.1	(\$12.5)	-21%
Internal Charges for Services	\$54.7	\$45.8	\$45.8	\$54.1	\$8.2	18%
Use/(Add to) Fund Balance	(\$48.4)	\$132.6	\$39.3	\$108.0	\$68.7	175%
<b>TOTAL GROSS REVENUES (a)</b>	<b>\$455.5</b>	<b>\$601.6</b>	<b>\$601.7</b>	<b>\$649.7</b>	<b>\$48.0</b>	<b>8%</b>
Expenditure Category	2020 Actual	2021 Budget	2021 Revised Budget	2022 Budget	2022 - Rev 2021 \$	2022 - Rev 2021 %
Personnel	\$178.8	\$182.7	\$186.9	\$214.0	\$27.2	15%
Operating Costs	\$164.5	\$199.3	\$241.4	\$228.3	(\$13.1)	-5%
Capital Outlay	\$42.6	\$160.4	\$106.6	\$152.2	\$45.6	43%
Debt Service	\$6.5	\$6.5	\$6.6	\$6.5	(\$0.1)	-19%
Inter-Fund Transfers	\$63.0	\$52.8	\$60.3	\$48.7	(\$11.6)	-19%
Other Expenses	\$0.0	\$0.0	\$0.1	\$0.1	\$0.0	0%
<b>TOTAL GROSS EXP. (a)</b>	<b>\$455.5</b>	<b>\$601.6</b>	<b>\$601.7</b>	<b>\$649.7</b>	<b>\$48.0</b>	<b>8%</b>
<i>(a) = Totals may not tie due to rounding</i>						

Larimer County 2022 Budget

Table 2 - Expenditures by fund type & fund

<b>Comparison of Expenditures by Fund &amp; Fund Type, 2020-2022</b> (in millions)						
<b>Fund</b>	<b>2020 Actual</b>	<b>2021 Budget</b>	<b>2021 Revised Budget</b>	<b>2022 Budget</b>	<b>2022 - Rev 2021 \$</b>	<b>2022 - Rev 2021 %</b>
<b>GENERAL FUND</b>	\$176.4	\$152.8	\$166.7	\$191.1	\$24.4	15%
Climate Change-Related	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	0%
Disaster	\$8.9	\$15.9	\$47.8	\$1.8	(\$46.0)	-96%
<b>SPECIAL REVENUE FUNDS</b>						
Section 125	\$0.1	\$0.1	\$0.1	\$0.1	\$0.0	0%
Criminal Justice Services	\$10.7	\$11.0	\$9.8	\$11.7	\$1.9	20%
Building Inspection	\$2.9	\$2.8	\$2.9	\$3.1	\$0.2	7%
Conservation Trust	\$0.1	\$1.3	\$1.4	\$0.1	(\$1.3)	-93%
Workforce Center	\$6.5	\$4.8	\$7.1	\$6.2	(\$1.0)	-13%
The Ranch	\$8.3	\$42.0	\$15.2	\$46.8	\$31.6	208%
Developmental Disabilities	\$4.8	\$4.8	\$4.8	\$5.1	\$0.3	6%
Health & Environment	\$11.3	\$11.3	\$14.2	\$14.6	\$0.4	3%
Open Space(a)	\$9.7	\$14.6	\$17.7	\$15.5	(\$2.2)	-13%
Sales Tax Fund(a)	\$9.3	\$13.5	\$15.4	\$10.5	(\$4.9)	-32%
Parks Fund(a)	\$5.6	\$11.9	\$13.5	\$6.2	(\$7.2)	-54%
Pest Control	\$1.0	\$1.4	\$1.3	\$1.4	\$0.1	6%
Public Trustee	\$0.1	\$0.3	\$0.5	\$0.3	(\$0.3)	-50%
Road & Bridge(a)	\$34.9	\$62.2	\$54.1	\$60.0	\$5.9	11%
Human Services	\$44.9	\$49.0	\$49.0	\$55.8	\$6.9	14%
Behavioral Health	\$5.7	\$27.9	\$8.6	\$39.3	\$30.8	360%
Drainage Funds(a)	\$0.1	\$0.1	\$0.1	\$0.2	\$0.1	152%
<b>DEBT SERVICE FUNDS</b>						
Assessment Debt(a)	\$0.4	\$0.3	\$0.4	\$0.3	(\$0.1)	-22%
Jail COPs	\$5.9	\$5.9	\$5.9	\$5.9	\$0.0	0%
<b>CAPITAL PROJECT FUNDS</b>						
Information Technology Capital	\$3.1	\$2.7	\$3.2	\$4.8	\$1.6	48%
Facilities Capital Projects	\$27.5	\$61.1	\$51.6	\$58.5	\$6.9	13%
Replacement Fund	\$1.0	\$0.7	\$2.3	\$0.6	(\$1.7)	-75%
Improvement Districts(a)	\$3.0	\$2.7	\$3.3	\$2.4	(\$0.8)	-26%
<b>ENTERPRISE FUND</b>						
Solid Waste	\$9.8	\$35.5	\$35.5	\$41.6	\$6.1	17%
<b>INTERNAL SERVICE FUNDS</b>						
Info Technology – End User Tech.	\$13.1	\$7.5	\$8.0	\$5.1	(\$2.9)	-36%
Facilities	\$9.7	\$13.6	\$13.6	\$11.2	(\$2.4)	-18%
Fleet Services	\$12.6	\$10.3	\$11.3	\$15.2	\$3.8	34%
Employee Benefits	\$25.0	\$30.2	\$31.7	\$30.0	(\$1.7)	-5%
Unemployment	\$0.1	\$0.3	\$0.3	\$0.3	\$0	3%
Risk Management	\$3.3	\$3.1	\$4.2	\$3.9	(\$0.3)	-8%
<b>TOTAL GROSS EXPENDITURES(a)(b)</b>	<b>\$455.5</b>	<b>\$601.6</b>	<b>\$601.7</b>	<b>\$649.7</b>	<b>\$48.0</b>	<b>8%</b>
(a) = Includes sub-funds						
(b) = Totals may not tie due to rounding						

Larimer County 2022 Budget

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

Major Funds						
	General Fund (a)			Human Services Fund		
Sources of Funds	2020 Actual	2021 Revised	2022 Budget	2020 Actual	2021 Revised	2022 Budget
Intergovernmental	\$28.5	\$74.7	\$43.2	\$36.7	\$40.1	\$43.3
Taxes	\$125.0	\$130.2	\$139.1	\$9.3	\$10.3	\$10.4
Charges for Service	\$20.5	\$19.8	\$19.5	\$0.0	\$0.0	\$0.0
Licenses & Permits	\$0.5	\$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	\$6.7	\$1.2	\$1.2	\$0.0	\$0.0	\$0.0
Misc. & Other	\$6.6	\$6.4	\$9.1	\$0.8	\$1.1	\$1.2
Other Financing Sources	\$17.4	\$4.2	\$12.4	\$0.1	\$0.0	\$0.0
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$205.2</b>	<b>\$237.1</b>	<b>\$225.0</b>	<b>\$46.9</b>	<b>\$51.4</b>	<b>\$55.0</b>
Use of Funds	2020 Actual	2021 Revised	2022 Budget	2020 Actual	2021 Revised	2022 Budget
Personnel	\$99.4	\$102.2	\$118.1	\$29.2	\$31.6	\$37.1
Operating	\$34.6	\$67.5	\$37.0	\$15.7	\$17.4	\$18.7
Capital Outlay	\$0.0	\$0.9	\$0.0	\$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	\$51.2	\$43.9	\$37.9	\$0.1	\$0.0	\$0.0
<b>TOTAL FINANCIAL USES</b>	<b>\$185.3</b>	<b>\$214.5</b>	<b>\$192.9</b>	<b>\$44.9</b>	<b>\$49.0</b>	<b>\$55.8</b>
Net Increase/(Decrease) in Fund Balance	\$19.9	\$22.5	\$32.0	\$2.0	\$2.5	(\$1.0)
Beginning Fund Balance	\$65.0	\$84.9	\$107.4	\$13.4	\$15.4	\$17.9
Ending Fund Balance	\$84.9	\$107.4	\$139.4	\$15.4	\$17.9	\$16.9

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



Larimer County 2022 Budget

Major Funds						
	Road & Bridge Fund (b)			Natural Resources Fund		
Sources of Funds	2020 Actual	2021 Revised	2022 Budget	2020 Actual	2021 Revised	2022 Budget
Intergovernmental	\$17.6	\$23.4	\$22.3	\$2.0	\$0.9	\$1.0
Taxes	\$15.9	\$15.0	\$15.0	\$9.0	\$10.8	\$10.0
Charges for Service	\$0.7	\$0.7	\$0.5	\$0.2	\$0.2	\$0.2
Licenses & Permits	\$1.1	\$0.5	\$6.5	\$1.4	\$1.2	\$2.3
Debt Proceeds	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Interest Earnings	\$0.1	\$0.0	\$0.0	\$0.1	\$0.0	\$0.1
Misc. & Other	\$0.0	\$1.3	\$0.1	\$0.1	\$0.0	\$0.0
Other Financing Sources	\$3.8	\$4.2	\$3.9	\$0.7	\$3.5	\$3.5
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$39.2</b>	<b>\$45.1</b>	<b>\$48.4</b>	<b>\$13.4</b>	<b>\$16.6</b>	<b>\$17.2</b>
Use of Funds	2020 Actual	2021 Revised	2022 Budget	2020 Actual	2021 Revised	2022 Budget
Personnel	\$6.6	\$6.9	\$7.7	\$2.0	\$2.0	\$2.2
Operating	\$26.1	\$41.9	\$45.6	\$3.3	\$3.9	\$3.8
Capital Outlay	\$0.1	\$2.3	\$2.9	\$3.7	\$7.6	\$5.9
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	\$2.1	\$3.0	\$3.7	\$0.7	\$4.1	\$3.6
<b>TOTAL FINANCIAL USES</b>	<b>\$34.9</b>	<b>\$54.1</b>	<b>\$60.0</b>	<b>\$9.7</b>	<b>\$17.7</b>	<b>\$15.5</b>
Net Increase/(Decrease) in Fund Balance	\$4.2	(\$8.9)	(\$11.6)	\$3.7	(\$1.1)	\$1.6
Beginning Fund Balance	\$27.4	\$31.6	\$22.7	\$9.2	\$12.9	\$11.8
Ending Fund Balance	\$31.6	\$22.7	\$11.1	\$12.9	\$11.8	\$13.4

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

Larimer County 2022 Budget

Item	Major Fund			Minor Fund		
	Facilities Capital Projects			Enterprise – Solid Waste		
Sources of Funds	2020 Actual	2021 Revised	2022 Budget	2020 Actual	2021 Revised	2022 Budget
Intergovernmental	\$0.3	\$0.5	\$0.0	\$0.0	\$0.0	\$0.0
Taxes	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Charges for Service	\$0.0	\$0.0	\$0.0	\$11.5	\$14.6	\$14.8
Licenses & Permits	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Debt Proceeds	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Interest Earnings	\$0.7	\$0.1	\$0.1	\$0.3	\$0.3	\$0.3
Misc. & Other	\$0.3	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Other Financing Sources	\$9.5	\$19.7	\$4.0	\$0.0	\$0.0	\$0.0
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$10.4</b>	<b>\$20.2</b>	<b>\$4.1</b>	<b>\$11.8</b>	<b>\$11.6</b>	<b>\$15.1</b>
Use of Funds	2020 Actual	2021 Revised	2022 Budget	2020 Actual	2021 Revised	2022 Budget
Personnel	\$0.0	\$0.0	\$0.0	\$2.7	\$2.9	\$3.4
Operating	\$0.5	\$1.1	\$0.0	\$6.0	\$6.3	\$29.1
Capital Outlay	\$27.0	\$50.4	\$58.5	\$0.1	\$26.2	\$9.0
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	\$0.0	\$0.0	\$0.0	\$1.0	\$0.4	\$0.0
<b>TOTAL FINANCIAL USES</b>	<b>\$27.5</b>	<b>\$51.6</b>	<b>\$58.5</b>	<b>\$9.8</b>	<b>\$35.5</b>	<b>\$41.6</b>
Net Increase/(Decrease) in Fund Balance	(\$17.1)	(\$31.4)	(\$54.1)	\$2.0	(\$20.5)	(\$26.5)
Beginning Fund Balance	\$119.7	\$102.6	\$71.2	\$47.4	\$49.4	\$28.9
Ending Fund Balance	\$102.6	\$71.2	\$16.8	\$49.4	\$28.9	\$2.4

Larimer County 2022 Budget

Item	Minor Funds		
	Governmental & Internal Service		
Sources of Funds	2020 Actual	2021 Revised	2022 Budget
Intergovernmental	\$11.1	\$15.3	\$13.2
Taxes	\$50.9	\$61.1	\$56.2
Charges for Service	\$69.2	\$59.0	\$69.5
Licenses & Permits	\$8.3	\$8.3	\$9.5
Debt Proceeds	\$0.0	\$0.0	\$0.0
Interest Earnings	\$0.7	\$0.6	\$0.5
Misc. & Other	\$2.1	\$1.9	\$2.1
Other Financing Sources	\$33.4	\$29.3	\$24.7
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$175.8</b>	<b>\$175.6</b>	<b>\$175.7</b>
Use of Funds	2020 Actual	2021 Revised	2022 Budget
Personnel	\$38.1	\$40.5	\$44.7
Operating	\$78.1	\$102.6	\$93.4
Capital Outlay	\$11.7	\$19.2	\$75.9
Debt Service	\$6.5	\$6.6	\$6.5
Other Expenses	\$0.0	\$0.0	\$0.0
Inter-Fund Transfers	\$8.0	\$9.3	\$3.5
<b>TOTAL FINANCIAL USES</b>	<b>\$142.4</b>	<b>\$178.1</b>	<b>\$224.0</b>
Net Increase/(Decrease) in Fund Balance	\$33.3	(\$2.5)	(\$48.3)
Beginning Fund Balance	\$121.1	\$154.4	\$152.0
Ending Fund Balance	\$154.4	\$152.0	\$103.6

## Department & Fund Structure

### Overview

The Larimer County budget includes several elected offices and departments that are budgeted across several 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				
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	X		
Purchasing	X					
Risk Management	X					X
Sales Tax Collection & Dist.		X				
Health & Human Services						
Behavioral Health		X				
Cooperative Extension	X					
Health & Environment		X				
Human Services		X				
Economic & Workforce Development		X				
Information Technology	X			X		X
Public Trustee	X					
Sheriff	X			X		
Surveyor	X					
Treasurer	X					

## Larimer County Appropriated Funds

### **Basis of Budgeting & Fund Structure**

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

As a result, the County budget is developed to accommodate its own fund structure. Larimer County currently has 42 separate funds reported in its Annual Comprehensive Financial Report (ACFR). Many of these funds are sub-fund units of larger funds that provide for additional accounting and budgeting detail. The 2022 Adopted Budget includes appropriations for 36 funds, many of which include multiple sub-funds. As required by statute, each individual fund must balance - that is, total expenditures cannot exceed the combined total of current revenues anticipated to be collected plus the amount of available and unrestricted fund balance - and each must be separately monitored to ensure that actual expenditures do not exceed approved appropriations. The County budget is adopted at the division level each year by the Board of County Commissioners.

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

**Governmental Funds:** Governmental funds utilize the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized in the accounting period in which they become susceptible to accrual, that is, when they become both measurable and available to finance expenditures and commitments of the current period. Expenditures are recognized when the related liability is incurred, if measurable.

### **General Fund**

The General Fund accounts for all revenue and expenditures of the County which are not accounted for in other funds. Revenues are primarily derived from general property taxes, licenses and permit fees, and revenues received from grants. A significant part of the General Fund revenues is used to maintain and operate the general government; however, a portion is also transferred to other funds to support their functions. Expenditures include general government, some health and human services, Extension programs, public safety, and other operating expenditures.

The General Fund includes one appropriated sub fund:

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

The General Fund also has one new sub fund for 2022 which does not yet have any expenditure appropriations. That fund is #102 – Climate Change Impact Fund.

Debt Service Funds

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

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

Capital Projects Funds

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

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

Special Revenue Funds

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

The County's special revenue funds include:

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

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

Enterprise Funds

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

Internal Service Funds

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

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

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

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

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

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

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

## Larimer County Budget Preparation, Management and Debt Policies

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

### **Budget Development**

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

#### 4.2.1 Policies for Budget Development

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

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

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

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

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



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- 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.

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- 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

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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

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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 15<sup>th</sup>, 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

## Larimer County 2022 Budget

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- 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.

## Larimer County 2022 Budget

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

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

**Larimer County 2022 Budget**

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

**Debt Policy**

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

**Types of Debt**

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

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



**Larimer County 2022 Budget**

<b>Conduit Debt</b>					
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
<b>Quasi- Conduit Debt</b>					
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.

## Larimer County 2022 Budget

### Debt Capacity

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

County-Wide Debt Capacity:

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

Revenue Bonds and other self-supported debt:

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

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

### Legal debt limit

Under Colorado Revised Statutes, general obligation debt is limited to 3% of the actual value of taxable property in the County, which is \$68.9 billion. This limit is approximately \$2.06 billion. The County has no debt against this limit.

**Larimer County 2022 Budget**

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**Outstanding debt obligations**

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

<b>Obligation Type and purpose</b>	<b>Funds</b>	<b>2022 Principal &amp; Interest</b>	<b>Maturity Date</b>
Certificates of Participation for Construction of a Jail Improvement Project	485 – Jail C.O.P.s Debt Service	\$5,931,250	12/15/2034
Improvement District and Special Assessment Debt for multiple districts	400 Series LCID Funds & 295 Improvement Districts	\$562,820	Various

**2022 Anticipated Debt**

As of the passage of the 2022 Adopted Budget, no additional debt issuances are anticipated.

## **Section C – Capital Plan & Budget**

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## 2022-2026 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 (2022) and planned expenditures for the following four years (2022-2026). 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:

	2022 Budget	2023 Plan	2024 Plan	2025 Plan	2026 Plan
<b>TOTAL Expenditures</b>	<b>\$203.7</b>	<b>\$136.5</b>	<b>\$67.7</b>	<b>\$64.2</b>	<b>\$38.3</b>
Disaster Reimb.	\$0.3	\$0.0	\$0.0	\$0.0	\$0.0
Grants & Intergovt.	\$11.4	\$1.0	\$4.0	\$4.0	\$0.0
User Fees	\$11.8	\$7.5	\$5.8	\$5.1	\$0.0
Property & Other Taxes	\$8.2	\$6.9	\$7.0	\$7.2	\$7.4
Fund Balances	\$174.0	\$122.3	\$53.0	\$50.0	\$33.6
<b>TOTAL Revenues</b>	<b>\$205.7</b>	<b>\$137.8</b>	<b>\$70.0</b>	<b>\$66.2</b>	<b>\$41.0</b>
Add to Fund Balance	\$2.1	\$1.3	\$2.1	\$2.0	\$2.7

Larimer County 2022 Budget

**Capital Project Plan by Category**

The five-year CIP includes \$504.5 million in projects over the five-year period from 2022-2026. A breakdown of projects summarized by category is shown below (in millions):

	2021 Budget	2022 Plan	2023 Plan	2024 Plan	2025 Plan
<b>Capital Renewal</b>	<b>\$39.2</b>	<b>\$34.9</b>	<b>\$17.6</b>	<b>\$18.3</b>	<b>\$18.8</b>
Info. Technology	\$4.8	\$3.7	\$1.9	\$4.1	\$2.7
Fleet	\$6.0	\$7.6	\$5.8	\$5.4	\$6.6
Facilities	\$1.6	\$4.0	\$2.2	\$2.5	\$1.3
Solid Waste	\$24.0	\$15.0	\$1.0	\$3.0	\$2.0
Other Public Works	\$2.3	\$2.5	\$5.8	\$2.3	\$3.2
Other	\$0.6	\$2.0	\$0.8	\$0.9	\$3.0
<b>Capital Expansion</b>	<b>\$154.4</b>	<b>\$98.2</b>	<b>\$47.4</b>	<b>\$44.1</b>	<b>\$17.4</b>
Beh. Health Fac.	\$30.6	\$12.7	\$0.0	\$0.0	\$0.0
Jail Improvement	\$24.0	\$2.1	\$0.0	\$0.0	\$0.0
Fleet Campus	\$15.5	\$6.5	\$0.0	\$0.0	\$0.0
Crim Just Svcs.	\$19.0	\$2.9	\$0.0	\$0.0	\$0.0
Ranch Master Plan	\$36.6	\$56.0	\$25.9	\$36.3	\$12.5
Road & Bridge	\$23.3	\$8.9	\$9.1	\$0.8	\$0.5
Solid Waste	\$2.4	\$3.4	\$6.5	\$1.0	\$0.0
Natural Resources	\$2.5	\$0.5	\$5.8	\$5.9	\$4.2
Other	\$0.5	\$5.2	\$0.1	\$0.1	\$0.2
<b>Land &amp; Real Asset Acquisition</b>	<b>\$4.8</b>	<b>\$3.4</b>	<b>\$2.7</b>	<b>\$1.9</b>	<b>\$2.1</b>
Natural Resources	\$3.4	\$3.4	\$2.7	\$1.9	\$2.1
Road & Bridge	\$1.4	\$0.0	\$0.0	\$0.0	\$0.0
<b>Capital Studies</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$0.0</b>
<b>Disaster Projects</b>	<b>\$5.3</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$0.0</b>
Road & Bridge	\$5.3	\$0.0	\$0.0	\$0.0	\$0.0
<b>GRAND TOTAL</b>	<b>\$203.7</b>	<b>\$136.5</b>	<b>\$67.7</b>	<b>\$64.2</b>	<b>\$38.3</b>

Note: Totals may not add due to rounding

Larimer County 2022 Budget

**Future Projects**

The table below lists planned projects in the 5-Year CIP beyond 2022.

Department	Description	FY2022	FY2023	FY2024	FY2025
<b>Capital Expansion</b>					
Nat. Resources	Chimney Hollow Open Space Design Project	\$0	\$0	\$322,249	\$3,297,939
Nat. Resources	Horsetooth Natural Surface Trail	\$0	\$78,965	\$0	\$0
Nat. Resources	Horsetooth Satanka Bay - Turn Lane	\$0	\$0	\$0	\$385,000
Nat. Resources	Carter Reservoir Parking	\$0	\$2,981,500	\$2,981,500	\$0
Nat. Resources	Carter Swim Beach	\$0	\$0	\$0	\$558,326
Nat. Resources	Horsetooth Reservoir Parking	\$0	\$2,576,500	\$2,576,500	\$0
Ranch	Master Planning Construction Projects 2022-25	\$52,871,000	\$25,865,000	\$36,301,000	\$12,492,293
Ranch	Master Planning Campus Pickup Truck Procurement	\$50,000	\$0	\$0	\$0
Road & Bridge	Country Club and Gregory Intersection Improvements	\$150,000	\$1,500,000	\$0	\$0
Road & Bridge	Improvements to CR38E at Trowbridge Dr.	\$50,000	\$500,000	\$0	\$0
Road & Bridge	Improvements to CR40 from CR9 to CR7	\$75,000	\$2,400,000		
Road & Bridge	Horseshoe Reservoir Exchange Ditch Structure	\$1,650,000			
Solid Waste	Direct Haul Sorting Line	\$2,000,000			
Facilities	Jail Improvement Phase 5	\$5,000,000			
<b>Capital Renewal</b>					
Nat. Resources	Hermit Park Granite Gulch Campground Remodel	\$0	\$0	\$0	\$425,829
Nat. Resources	Pleasant Valley Trail Replacement	\$0	\$0	\$0	\$2,041,632
Nat. Resources	Soderberg Parking Lot Rebuild	\$141,000	\$0	\$0	\$0
Ranch	Budweiser Event Center Boiler Replacement	\$0	\$530,000	\$0	\$0
Ranch	Budweiser Event Center Center-hung Video Upgrade	\$0	\$130,000	\$0	\$0
Ranch	MAC Indoor Arena New End Wall LED Video Boards	\$250,000	\$0	\$0	\$0
Ranch	Master Planning BEC Seating Replacement	\$0	\$2,000,000	\$0	\$0
Ranch	Master Planning BEC Suite Renovations	\$0	\$975,000	\$0	\$0
Ranch	BEC Spotlight Replacements	\$0	\$50,000	\$0	\$0
Road & Bridge	Replace Bridge on CR11H Over Big Thompson	\$50,000	\$0	\$1,725,000	\$0
Road & Bridge	Structure Replacement over Fossil Creek	\$15,000	\$1,000,000	\$0	\$0
Solid Waste	North Landfill Design and Construction	\$12,000,000	\$1,000,000	\$1,000,000	\$2,000,000



## 2022 Capital Projects Budget

### Overview

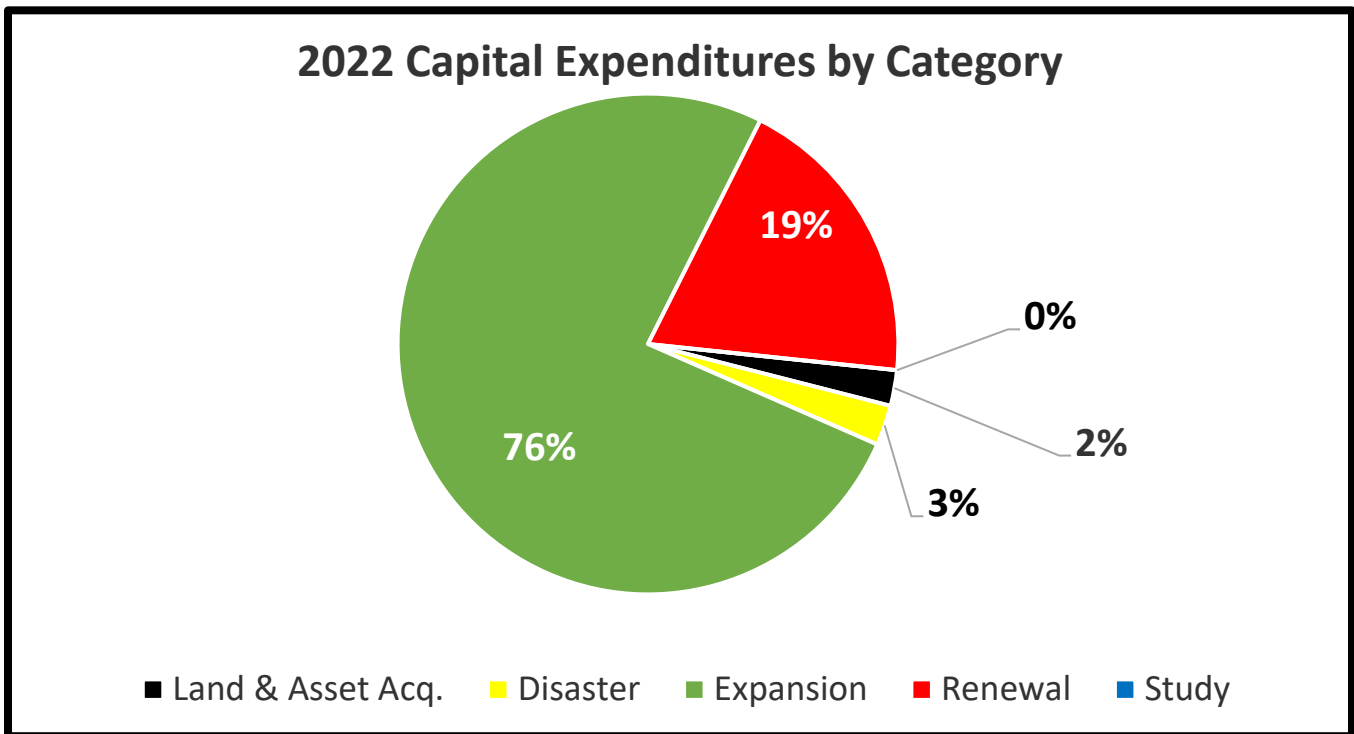
The 2022 Capital Projects Budget includes projects that are identified as part of the 5-year Capital Improvements Plan (CIP; see previous pages). The goal of this plan is to identify emerging capital asset needs and allocate funding so that these needs can be addressed in a cost-effective manner.

### 2022 County Capital Budget Summary

The 2022 Capital Projects Budget includes approximately \$197.7 million in funding for capital projects in 2022. 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.). 2022 Expenditures by Service Category are shown below:

Service Category & Department	2022 Capital Expenditures
The Ranch/Fairgrounds	\$36,907,000
Solid Waste	\$26,350,000
Road & Bridge	\$25,672,974
Natural Resources	\$6,927,633
<b>Subtotal - Community Resources, Infrastructure &amp; Planning</b>	<b>\$95,857,607</b>
Facilities	\$60,140,000
Fleet Services	\$6,000,000
Information Technology	\$4,781,488
Finance	\$150,000
<b>Subtotal – Support Services</b>	<b>\$71,072,074</b>
<b>Subtotal – Public Safety (Coroner)</b>	<b>\$300,000</b>
<b>Replacement Plan (Various Depts.)</b>	<b>\$582,123</b>
<b>Subtotal – Human &amp; Economic Health (Behavioral Health)</b>	<b>\$30,600,000</b>
<b>Subtotal – Disaster</b>	<b>\$5,300,000</b>
<b>TOTAL – ALL CAPITAL PROJECTS</b>	<b>\$203,711,804</b>

A breakdown of 2022 capital projects funding by category is shown on the next page.



**Impact on Operating Expenses**

The 2022 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 approximately 165 new beds to the existing facility. The 2022 budget includes \$2.7 million to fund 42 FTE positions that will be added throughout 2022 as the next phase of staffing. The current projection envisions another \$5.1 million in 2023 to add an additional 8.0 FTE, to fund the full-year cost of the positions added in 2022, and to add initial operating costs as new parts of the building open.

**Criminal Justice Services Expansion**

The 2022 Budget includes 12.0 FTE new positions to begin the initial phase of hiring staff for the expanded facility, at a cost of approximately \$1.3 million. The current estimate for total operating impacts includes 40.0 FTE new positions at a total costs of \$3.3 million over the 2021 baseline.

**Ranch Master Plan**

The 2022 Capital Budget includes the first phase of development related to the Ranch Master Plan. The five-year CIP includes an estimate of approximately \$170.2 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**

The construction phase of this project will begin in 2022 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.

**Fleet Services Campus**

The County will begin construction on this new central fleet facility in 2022. The County’s long-term forecast includes \$325,000 in operating costs to maintain the facility.

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## **2022 Capital Land & Real Asset Acquisition Projects**

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**LARIMER COUNTY**  
**CIP - Land & Real Asset Acq**

**215-NR720-0-Open Lands Acquisition/Restoration Ops Ex**

**REQUEST NAME**

Land Acquisitions

**REQUEST CODE**

CIPA-215-NR720-0-22-6127

**REQUEST TYPE**

CIP - Land & Real Asset Acq

**Start Date**

1/1/2022

**PROJECT DESCRIPTION / NECESSITY**

In accordance with the master plan and with final approval from the Board of County Commissioners, the Department of Natural Resources will spend \$13,570,344 over the next five years to acquire and preserve open space for the public.

**Capital Items**

	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>Total</b>
Acquisition	3,370,844	3,447,051	2,714,552	1,900,187	2,137,710	13,570,344
<b>Total</b>	<b>3,370,844</b>	<b>3,447,051</b>	<b>2,714,552</b>	<b>1,900,187</b>	<b>2,137,710</b>	<b>13,570,344</b>

**Funding Sources**

	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>Total</b>
Budgeted						
Beginning	3,370,844	3,447,051	2,714,552	1,900,187	2,137,710	13,570,344
Fund Balance						
<b>Total</b>	<b>3,370,844</b>	<b>3,447,051</b>	<b>2,714,552</b>	<b>1,900,187</b>	<b>2,137,710</b>	<b>13,570,344</b>

**LARIMER COUNTY**  
**CIP - Land & Real Asset Acq**

**252-RB250-0-Road and Bridge - Capital Improvements**

**REQUEST NAME**

Aggregate Resources Northwest Service Area

**REQUEST CODE**

CIPA-252-RB250-0-22-6191

**REQUEST TYPE**

CIP - Land & Real Asset Acq

**Start Date**

1/1/2022

**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 2022 and funded out of fund balance.

**Capital Items**

	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>Total</b>
Acquisition	860,614	0	0	0	0	860,614
<b>Total</b>	<b>860,614</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>860,614</b>

**Funding Sources**

	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>Total</b>
Budgeted						
Beginning	860,614	0	0	0	0	860,614
Fund Balance						
<b>Total</b>	<b>860,614</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>860,614</b>

LARIMER COUNTY  
CIP - Land & Real Asset Acq

**252-RB250-0-Road and Bridge - Capital Improvements**

**REQUEST NAME**

Long Term Water For Road Maintenance

**REQUEST CODE**

CIPA-252-RB250-0-22-6192

**REQUEST TYPE**

CIP - Land & Real Asset Acq

**Start Date**

1/1/2022

**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 2022 and funded out of capital project fund balance.

**Capital Items**

	2022	2023	2024	2025	2026	Total
Acquisition	505,000	0	0	0	0	505,000
<b>Total</b>	<b>505,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>505,000</b>

**Funding Sources**

	2022	2023	2024	2025	2026	Total
Budgeted						
Beginning	505,000	0	0	0	0	505,000
Fund Balance						
<b>Total</b>	<b>505,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>505,000</b>



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## **2022 Capital Disaster-Related Projects**

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**LARIMER COUNTY  
CIP - Disaster Projects**

**252-RB150-0-Road and Bridge - Disaster Projects**

**REQUEST NAME**

County Road 47 Reconstruction

**REQUEST CODE**

CIPD-252-RB150-0-22-6170

**REQUEST TYPE**

CIP - Disaster Projects

**Start Date**

1/1/2022

**PROJECT DESCRIPTION / NECESSITY**

Project is currently in the re-design process and the project worksheet is pending obligation from FEMA. Construction expected to occur in 2021-2022 and funded by FEMA and the Larimer County Disaster Fund.

**Capital Items**

	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>Total</b>
Road Construction	5,300,000	0	0	0	0	5,300,000
<b>Total</b>	<b>5,300,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,300,000</b>

**Funding Sources**

	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>Total</b>
Psth-CO Dept of Public Safety	4,637,500	0	0	0	0	4,637,500
CO-Dept of Public Safety	331,250	0	0	0	0	331,250
Tfr from Natural Disaster	331,250	0	0	0	0	331,250
<b>Total</b>	<b>5,300,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,300,000</b>

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## **2022 Capital Expansion Projects**

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**LARIMER COUNTY**  
CIP - Capital Expansion

**101-FN602-FNADACAP-ADA Compliance Capital Projects**

**REQUEST NAME**

2022 ADA Projects Capital Request

**REQUEST CODE**

CIPE-101-FN602-FNADACAP-22-6123

**REQUEST TYPE**

CIP - Capital Expansion

**Start Date**

1/1/2022

**PROJECT DESCRIPTION / NECESSITY**

This request is for funding to continue our ADA compliance project to bring County facilities into compliance. For the 2022 Budget Year, we will be finishing Priority 2 Projects and beginning our Priority 3 Projects as defined in the County's self assessment study done by Meeting The Challenge, Inc. The projects under Priority 3 compliance items are primarily bathroom compliance upgrades for many County buildings. This phase of the compliance project improvements will most likely take several years to complete due to the anticipated costs involved.

**Capital Items**

	2022	2023	2024	2025	2026	Total
Other	150,000	150,000	150,000	150,000	150,000	750,000
<b>Total</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>	<b>750,000</b>

**Funding Sources**

	2022	2023	2024	2025	2026	Total
Budgeted						
Beginning	150,000	150,000	150,000	150,000	150,000	750,000
Fund Balance						
<b>Total</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>	<b>750,000</b>

**Operating Budget**

<b>Expenses</b>	2022	2023	2024	2025	2026	Total
O & M Ongoing	-150,000	0	0	0	0	-150,000
<b>Total</b>	<b>-150,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-150,000</b>
<b>Revenue</b>	2022	2023	2024	2025	2026	Total
O & M Ongoing	-150,000	0	0	0	0	-150,000
<b>Total</b>	<b>-150,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-150,000</b>
<b>Net</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>



LARIMER COUNTY  
CIP - Capital Expansion

215-NR737-NRL002-Chimney Hollow OS Design Proj

**REQUEST NAME**

Chimney Hollow Open Space Design Project

**REQUEST CODE**

CIPE-215-NR737-NRL002-22-6129

**REQUEST TYPE**

CIP - Capital Expansion

**Start Date**

1/1/2022

**PROJECT DESCRIPTION / NECESSITY**

With final approval from the Board of County Commissioners, the Department of Natural Resources will expand the current Chimney Hollow Open Space management plan to provide Natural Resource management and recreation amenities in conjunction with the Northern Water reservoir project development on the property.

**Capital Items**

	2022	2023	2024	2025	2026	Total
Design	175,000	0	0	0	0	175,000
Construction	0	0	0	322,249	3,297,939	3,620,188
<b>Total</b>	<b>175,000</b>	<b>0</b>	<b>0</b>	<b>322,249</b>	<b>3,297,939</b>	<b>3,795,188</b>

**Funding Sources**

	2022	2023	2024	2025	2026	Total
Tfr from Open Lands	175,000	0	0	322,249	3,297,939	3,795,188
<b>Total</b>	<b>175,000</b>	<b>0</b>	<b>0</b>	<b>322,249</b>	<b>3,297,939</b>	<b>3,795,188</b>

**Operating Budget**

Expenses	2022	2023	2024	2025	2026	Total
O & M Ongoing	0	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

LARIMER COUNTY  
CIP - Capital Expansion

**215-NR737-NRL006-Poudre River Trl Construction**

**REQUEST NAME**

Poudre River Trail Construction

**REQUEST CODE**

CIPE-215-NR737-NRL006-22-6130

**REQUEST TYPE**

CIP - Capital Expansion

**Start Date**

1/1/2022

**PROJECT DESCRIPTION / NECESSITY**

In accordance with the master plan and with final approval from the Board of County Commissioners, the Department of Natural Resources will leverage significant grant funding and spend \$2,032,160 over the next two years to construct a 1.5 trail connection on a priority trail that connects Fort Collins to Greeley.

**Capital Items**

	2022	2023	2024	2025	2026	Total
Construction	2,032,160	0	0	0	0	2,032,160
<b>Total</b>	<b>2,032,160</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,032,160</b>

**Funding Sources**

	2022	2023	2024	2025	2026	Total
CO Sh-GOCO Grants	430,583	0	0	0	0	430,583
Psth-CO Dept Transportation	399,417	0	0	0	0	399,417
Tfr from Open Lands	1,202,160	0	0	0	0	1,202,160
<b>Total</b>	<b>2,032,160</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,032,160</b>

**Operating Budget**

Expenses	2022	2023	2024	2025	2026	Total
O & M Ongoing	0	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**LARIMER COUNTY**  
**CIP - Capital Expansion**

**215-NR737-NRL021-Red Mountain Management Plan**

**REQUEST NAME**

Red Mountain Management Plan

**REQUEST CODE**

CIPE-215-NR737-NRL021-22-6134

**REQUEST TYPE**

CIP - Capital Expansion

**Start Date**

1/1/2022

**PROJECT DESCRIPTION / NECESSITY**

In accordance with the department policy and master plan, and with final approval from the Board of County Commissioners, the Department of Natural Resources will spend \$283,509 over the next three years to update the Red Mountain property management plan and construct improvements needed to meet management goals and visitor service needs.

**Capital Items**

	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>Total</b>
Construction	27,040	168,730	87,739	0	0	283,509
<b>Total</b>	<b>27,040</b>	<b>168,730</b>	<b>87,739</b>	<b>0</b>	<b>0</b>	<b>283,509</b>

**Funding Sources**

	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>Total</b>
Tfr from Open Lands	27,040	168,730	87,739	0	0	283,509
<b>Total</b>	<b>27,040</b>	<b>168,730</b>	<b>87,739</b>	<b>0</b>	<b>0</b>	<b>283,509</b>

**Operating Budget**

<b>Expenses</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>Total</b>
O & M Ongoing	0	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

LARIMER COUNTY  
CIP - Capital Expansion

**215-NR737-NRL024-Red Mtn Inholding - Demolition, Fencing & Seeding**

<b>REQUEST NAME</b>	<b>REQUEST CODE</b>	<b>REQUEST TYPE</b>
Red Mountain Inholding -Demolition, Fencing & Seed	CIPE-215-NR737-NRL024-22-6137	CIP - Capital Expansion

**Start Date**  
1/1/2022

**PROJECT DESCRIPTION / NECESSITY**

In accordance with the master plan and with final approval from the Board of County Commissioners, the Department of Natural Resources will spend \$32,448 to remove hazards and make improvements on a newly acquired open space inholding for sustainable long-term management.

**Capital Items**

	2022	2023	2024	2025	2026	Total
Construction	32,448	168,730	87,739	0	0	288,917
<b>Total</b>	<b>32,448</b>	<b>168,730</b>	<b>87,739</b>	<b>0</b>	<b>0</b>	<b>288,917</b>

**Funding Sources**

	2022	2023	2024	2025	2026	Total
Tfr from Open Lands	32,448	168,730	87,739	0	0	288,917
<b>Total</b>	<b>32,448</b>	<b>168,730</b>	<b>87,739</b>	<b>0</b>	<b>0</b>	<b>288,917</b>

**Operating Budget**

	2022	2023	2024	2025	2026	Total
<b>Expenses</b>						
O & M Ongoing	0	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

LARIMER COUNTY  
CIP - Capital Expansion

**220-NR617-NRP001-Reservoir Parks Parking Area and Access Improvements**

<b>REQUEST NAME</b>	<b>REQUEST CODE</b>	<b>REQUEST TYPE</b>
Reservoir Parks Parking Area and Access Improve	CIPE-220-NR617-NRP001-22-6138	CIP - Capital Expansion

**Start Date**  
1/1/2022

**PROJECT DESCRIPTION / NECESSITY**

In accordance with the master plan and with final approval from the Board of County Commissioners, the Department of Natural Resources will partner with the Federal Highway Administration to spend \$383,500 over the next two years to design and permit paving and other improvements for parking areas and access roads at Horsetooth and Carter Lake Reservoir Parks.

**Capital Items**

	2022	2023	2024	2025	2026	Total
Design	191,750	191,750	0	0	0	383,500
<b>Total</b>	<b>191,750</b>	<b>191,750</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>383,500</b>

**Funding Sources**

	2022	2023	2024	2025	2026	Total
Tfr from Parks	100,000	40,000	0	0	0	140,000
Fed-US Dept of Transportation	91,750	151,750	0	0	0	243,500
<b>Total</b>	<b>191,750</b>	<b>191,750</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>383,500</b>

**Operating Budget**

Expenses	2022	2023	2024	2025	2026	Total
O & M Ongoing	0	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

LARIMER COUNTY  
CIP - Capital Expansion

220-NR617-NRP015-HT Natural Surface Trail

**REQUEST NAME**

Horsetooth Natural Surface Trail

**REQUEST CODE**

CIPE-220-NR617-NRP015-22-6139

**REQUEST TYPE**

CIP - Capital Expansion

**Start Date**

1/1/2022

**PROJECT DESCRIPTION / NECESSITY**

In accordance with the master plan and with final approval from the Board of County Commissioners, the Department of Natural Resources will spend \$87,077 over the next four years to construct a 1.5 mile natural surface trail at Horsetooth Reservoir Park.

**Capital Items**

	2022	2023	2024	2025	2026	Total
Design	8,112	0	0	0	0	8,112
Construction	0	0	78,965	0	0	78,965
<b>Total</b>	<b>8,112</b>	<b>0</b>	<b>78,965</b>	<b>0</b>	<b>0</b>	<b>87,077</b>

**Funding Sources**

	2022	2023	2024	2025	2026	Total
Tfr from Conservation Trust	8,112	0	78,965	0	0	87,077
<b>Total</b>	<b>8,112</b>	<b>0</b>	<b>78,965</b>	<b>0</b>	<b>0</b>	<b>87,077</b>

**Operating Budget**

Expenses	2022	2023	2024	2025	2026	Total
O & M Ongoing	0	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

LARIMER COUNTY  
CIP - Capital Expansion

220-NR617-NRP040-Carter Swim Beach

**REQUEST NAME**

Carter Swim Beach

**REQUEST CODE**

CIPE-220-NR617-NRP040-22-6145

**REQUEST TYPE**

CIP - Capital Expansion

**Start Date**

1/1/2022

**PROJECT DESCRIPTION / NECESSITY**

With final approval from the Board of County Commissioners, the Department of Natural Resources will design and construct several small additional swim beach areas to help meet public demand for this type of amenity at Carter Lake Reservoir.

**Capital Items**

	2022	2023	2024	2025	2026	Total
Design	50,000	0	0	0	0	50,000
Construction	0	0	0	0	558,326	558,326
<b>Total</b>	<b>50,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>558,326</b>	<b>608,326</b>

**Funding Sources**

	2022	2023	2024	2025	2026	Total
Tfr from Conservation Trust	50,000	0	0	0	558,326	608,326
<b>Total</b>	<b>50,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>558,326</b>	<b>608,326</b>

**Operating Budget**

Expenses	2022	2023	2024	2025	2026	Total
O & M Ongoing	0	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

LARIMER COUNTY  
CIP - Capital Expansion

**240-TR100-0-The Ranch - Capital**

**REQUEST NAME**

Campus - Security CCTV Camera Procurement

**REQUEST CODE**

CIPE-240-TR100-0-22-6157

**REQUEST TYPE**

CIP - Capital Expansion

**Start Date**

1/1/2022

**PROJECT DESCRIPTION / NECESSITY**

Funding for campus security CCTV camera procurement (Phase II of III initial phases).

**Capital Items**

	2022	2023	2024	2025	2026	Total
Capital Equipment	50,000	0	0	0	0	50,000
<b>Total</b>	<b>50,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>50,000</b>

**Funding Sources**

	2022	2023	2024	2025	2026	Total
Budgeted Beginning Fund Balance	50,000	0	0	0	0	50,000
<b>Total</b>	<b>50,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>50,000</b>



LARIMER COUNTY  
CIP - Capital Expansion

240-TR100-0-The Ranch - Capital

**REQUEST NAME**

Master Planning - Consultants

**REQUEST CODE**

CIPE-240-TR100-0-22-6158

**REQUEST TYPE**

CIP - Capital Expansion

**Start Date**

1/1/2022

**PROJECT DESCRIPTION / NECESSITY**

Funding for master planning architectural and design consultants.

**Capital Items**

	2022	2023	2024	2025	2026	Total
Master/Capital Plan	400,000	0	0	0	0	400,000
<b>Total</b>	<b>400,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>400,000</b>

**Funding Sources**

	2022	2023	2024	2025	2026	Total
Budgeted Beginning Fund Balance	400,000	0	0	0	0	400,000
<b>Total</b>	<b>400,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>400,000</b>

LARIMER COUNTY  
CIP - Capital Expansion

**240-TR100-0-The Ranch - Capital**

**REQUEST NAME**

Master Planning - Tractor Procurement

**REQUEST CODE**

CIPE-240-TR100-0-22-6161

**REQUEST TYPE**

CIP - Capital Expansion

**Start Date**

1/1/2022

**PROJECT DESCRIPTION / NECESSITY**

Master Planning - Tractor Procurement

**Capital Items**

	2022	2023	2024	2025	2026	Total
Capital Equipment	70,000	0	0	0	0	70,000
<b>Total</b>	<b>70,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>70,000</b>

**Funding Sources**

	2022	2023	2024	2025	2026	Total
Budgeted Beginning Fund Balance	70,000	0	0	0	0	70,000
<b>Total</b>	<b>70,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>70,000</b>

LARIMER COUNTY  
CIP - Capital Expansion

240-TR100-0-The Ranch - Capital

**REQUEST NAME**

Master Planning Arena Circle/Crooked Stick Improve

**REQUEST CODE**

CIPE-240-TR100-0-22-6162

**REQUEST TYPE**

CIP - Capital Expansion

**Start Date**

1/1/2022

**PROJECT DESCRIPTION / NECESSITY**

Master plan improvements on campus at Arena Circle/Crooked Stick.

**Capital Items**

	2022	2023	2024	2025	2026	Total
Construction	13,826,000	0	0	0	0	13,826,000
<b>Total</b>	<b>13,826,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>13,826,000</b>

**Funding Sources**

	2022	2023	2024	2025	2026	Total
Budgeted						
Beginning	13,826,000	0	0	0	0	13,826,000
Fund Balance						
<b>Total</b>	<b>13,826,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>13,826,000</b>

**LARIMER COUNTY**  
**CIP - Capital Expansion**

**240-TR100-0-The Ranch - Capital**

**REQUEST NAME**

Master Planning 4H Indoor Arena

**REQUEST CODE**

CIPE-240-TR100-0-22-6163

**REQUEST TYPE**

CIP - Capital Expansion

**Start Date**

1/1/2022

**PROJECT DESCRIPTION / NECESSITY**

New building construction per The Ranch Master Plan - 4H Indoor Arena.

**Capital Items**

	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>Total</b>
Construction	3,053,000	3,053,000	0	0	0	6,106,000
<b>Total</b>	<b>3,053,000</b>	<b>3,053,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,106,000</b>

**Funding Sources**

	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>Total</b>
Budgeted						
Beginning	3,053,000	3,053,000	0	0	0	6,106,000
Fund Balance						
<b>Total</b>	<b>3,053,000</b>	<b>3,053,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,106,000</b>

LARIMER COUNTY  
CIP - Capital Expansion

**240-TR100-0-The Ranch - Capital**

**REQUEST NAME**

Master Planning Outdoor Arena Site Improvements

**REQUEST CODE**

CIPE-240-TR100-0-22-6164

**REQUEST TYPE**

CIP - Capital Expansion

**Start Date**

1/1/2022

**PROJECT DESCRIPTION / NECESSITY**

Outdoor arena site improvements per the master plan.

**Capital Items**

	2022	2023	2024	2025	2026	Total
Construction	399,000	0	0	0	0	399,000
<b>Total</b>	<b>399,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>399,000</b>

**Funding Sources**

	2022	2023	2024	2025	2026	Total
Budgeted						
Beginning	399,000	0	0	0	0	399,000
Fund Balance						
<b>Total</b>	<b>399,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>399,000</b>

LARIMER COUNTY  
CIP - Capital Expansion

**240-TR100-0-The Ranch - Capital**

**REQUEST NAME**

Master Planning Infrastructure Upgrades

**REQUEST CODE**

CIPE-240-TR100-0-22-6165

**REQUEST TYPE**

CIP - Capital Expansion

**Start Date**

1/1/2022

**PROJECT DESCRIPTION / NECESSITY**

Master Planning Infrastructure Upgrades - Maintenance building and surrounding projects upgrades as part of operations

**Capital Items**

	2022	2023	2024	2025	2026	Total
Construction	6,678,000	0	0	0	0	6,678,000
<b>Total</b>	<b>6,678,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,678,000</b>

**Funding Sources**

	2022	2023	2024	2025	2026	Total
Budgeted						
Beginning	6,678,000	0	0	0	0	6,678,000
Fund Balance						
<b>Total</b>	<b>6,678,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,678,000</b>

LARIMER COUNTY  
CIP - Capital Expansion

**240-TR100-0-The Ranch - Capital**

**REQUEST NAME**

Master Planning RV Site & Trailer Parking Improvem

**REQUEST CODE**

CIPE-240-TR100-0-22-6166

**REQUEST TYPE**

CIP - Capital Expansion

**Start Date**

1/1/2022

**PROJECT DESCRIPTION / NECESSITY**

Master Planning RV Site & Trailer Parking Improvements on Campus

**Capital Items**

	2022	2023	2024	2025	2026	Total
Construction	3,531,000	0	0	0	0	3,531,000
<b>Total</b>	<b>3,531,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,531,000</b>

**Funding Sources**

	2022	2023	2024	2025	2026	Total
Budgeted						
Beginning	3,531,000	0	0	0	0	3,531,000
Fund Balance						
<b>Total</b>	<b>3,531,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,531,000</b>

LARIMER COUNTY  
CIP - Capital Expansion

**240-TR100-0-The Ranch - Capital**

**REQUEST NAME**

Master Planning - Maintenance Building Expansion

**REQUEST CODE**

CIPE-240-TR100-0-22-6167

**REQUEST TYPE**

CIP - Capital Expansion

**Start Date**

1/1/2022

**PROJECT DESCRIPTION / NECESSITY**

Expansion of the maintenance building at The Ranch is planned beginning in 2022

**Capital Items**

	2022	2023	2024	2025	2026	Total
Construction	3,127,000	0	0	0	0	3,127,000
<b>Total</b>	<b>3,127,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,127,000</b>

**Funding Sources**

	2022	2023	2024	2025	2026	Total
Budgeted						
Beginning	3,127,000	0	0	0	0	3,127,000
Fund Balance						
<b>Total</b>	<b>3,127,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,127,000</b>



LARIMER COUNTY  
CIP - Capital Expansion

**240-TR100-0-The Ranch - Capital**

**REQUEST NAME**

Master Planning - MAC Arena Warm Up Area

**REQUEST CODE**

CIPE-240-TR100-0-22-6168

**REQUEST TYPE**

CIP - Capital Expansion

**Start Date**

1/1/2022

**PROJECT DESCRIPTION / NECESSITY**

An expansion of the warm up area in MAC Arena is planned to begin in 2022

**Capital Items**

	2022	2023	2024	2025	2026	Total
Construction	3,225,000	0	0	0	0	3,225,000
<b>Total</b>	<b>3,225,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,225,000</b>

**Funding Sources**

	2022	2023	2024	2025	2026	Total
Budgeted						
Beginning	3,225,000	0	0	0	0	3,225,000
Fund Balance						
<b>Total</b>	<b>3,225,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,225,000</b>

LARIMER COUNTY  
CIP - Capital Expansion

**240-TR100-0-The Ranch - Capital**

**REQUEST NAME**

Master Planning - Dirt Storage & development acrea

**REQUEST CODE**

CIPE-240-TR100-0-22-6169

**REQUEST TYPE**

CIP - Capital Expansion

**Start Date**

1/1/2022

**PROJECT DESCRIPTION / NECESSITY**

Dirt Storage and development acreage as part of Master Plan

**Capital Items**

	2022	2023	2024	2025	2026	Total
Construction	2,273,000	0	0	0	0	2,273,000
<b>Total</b>	<b>2,273,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,273,000</b>

**Funding Sources**

	2022	2023	2024	2025	2026	Total
Budgeted						
Beginning	2,273,000	0	0	0	0	2,273,000
Fund Balance						
<b>Total</b>	<b>2,273,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,273,000</b>

**LARIMER COUNTY**  
**CIP - Capital Expansion**

**252-RB250-0-Road and Bridge - Capital Improvements**

**REQUEST NAME**

Improvements on CR17 from CR50 to Highway 287

**REQUEST CODE**

CIPE-252-RB250-0-22-6176

**REQUEST TYPE**

CIP - Capital Expansion

**Start Date**

1/1/2022

**PROJECT DESCRIPTION / NECESSITY**

Improvements to County Road 17 from County Road 50 to US Highway 287 are planned due to increased traffic volumes in Fort Collins and Northern Larimer County. Construction is scheduled to begin in 2022. This project will be funded from a grant and capital expansion fees.

**Capital Items**

	2022	2023	2024	2025	2026	Total
Road Construction	2,660,000	0	0	0	0	2,660,000
<b>Total</b>	<b>2,660,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,660,000</b>

**Funding Sources**

	2022	2023	2024	2025	2026	Total
Budgeted Beginning Fund Balance	751,000	0	0	0	0	751,000
Psth-CO Dept Transportation Tfr from Exp	760,000	0	0	0	0	760,000
Transportation Exp	1,149,000	0	0	0	0	1,149,000
<b>Total</b>	<b>2,660,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,660,000</b>

**Operating Budget**

Expenses	2022	2023	2024	2025	2026	Total
O & M Ongoing	0	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**LARIMER COUNTY**  
**CIP - Capital Expansion**

**252-RB250-0-Road and Bridge - Capital Improvements**

**REQUEST NAME**

ADA Projects - Road and Bridge

**REQUEST CODE**

CIPE-252-RB250-0-22-6177

**REQUEST TYPE**

CIP - Capital Expansion

**Start Date**

1/1/2022

**PROJECT DESCRIPTION / NECESSITY**

The Americans with Disabilities Act (ADA) requires that all state and local governments ensure that individuals with disabilities are not excluded from programs, services and activities (pedestrian facilities are an example of a program). Larimer County is federally mandated to have an ADA Transition Plan that outlines our intent to bring all pedestrian facilities within the jurisdiction into compliance with ADA standards. Funding of over \$1.2 million is allocated for these types of projects.

**Capital Items**

	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>Total</b>
Road Construction	231,525	243,101	255,256	268,019	0	997,901
<b>Total</b>	<b>231,525</b>	<b>243,101</b>	<b>255,256</b>	<b>268,019</b>	<b>0</b>	<b>997,901</b>

**Funding Sources**

	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>Total</b>
Budgeted Beginning Fund Balance	231,525	243,101	255,256	268,019	0	997,901
<b>Total</b>	<b>231,525</b>	<b>243,101</b>	<b>255,256</b>	<b>268,019</b>	<b>0</b>	<b>997,901</b>

**LARIMER COUNTY**  
**CIP - Capital Expansion**

**252-RB250-0-Road and Bridge - Capital Improvements**

<b>REQUEST NAME</b>	<b>REQUEST CODE</b>	<b>REQUEST TYPE</b>
Widen CR70 from I-25 to CR15 and CR9 Improvements	CIPE-252-RB250-0-22-6178	CIP - Capital Expansion

**Start Date**  
1/1/2022

**PROJECT DESCRIPTION / NECESSITY**

Widen County Road 70 (Owl Canyon Road) from County Road 15 (Terry Lake Road) to I-25 and County Road 9 Improvements. The project will include wider shoulders and other design changes due to increasing traffic in recent years. This project includes major structure replacements as well. Construction is planned from 2021-2023 and is funded out of a combination of capital expansion fees, transfer(s) from Solid Waste and fund balance.

**Capital Items**

	2022	2023	2024	2025	2026	Total
Road Design	395,000	50,000	0	0	0	445,000
Acquisition	115,000	0	0	0	0	115,000
Road Construction	10,000,000	6,100,025	4,005,000	0	0	20,105,025
<b>Total</b>	<b>10,510,000</b>	<b>6,150,025</b>	<b>4,005,000</b>	<b>0</b>	<b>0</b>	<b>20,665,025</b>

**Funding Sources**

	2022	2023	2024	2025	2026	Total
Budgeted Beginning Fund Balance	3,534,987	5,400,029	3,505,016	0	0	12,440,032
Tfr from Transportation Exp Capital	975,013	749,996	0	0	0	1,725,009
Transport Exp Permits	6,000,000	0	0	0	0	6,000,000
<b>Total</b>	<b>10,510,000</b>	<b>6,150,025</b>	<b>3,505,016</b>	<b>0</b>	<b>0</b>	<b>20,165,041</b>

**Operating Budget**

Expenses	2022	2023	2024	2025	2026	Total
O & M Ongoing	0	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**LARIMER COUNTY**  
**CIP - Capital Expansion**

**252-RB250-0-Road and Bridge - Capital Improvements**

**REQUEST NAME**

Pave Gravel Roads

**REQUEST CODE**

CIPE-252-RB250-0-22-6179

**REQUEST TYPE**

CIP - Capital Expansion

**Start Date**

1/1/2022

**PROJECT DESCRIPTION / NECESSITY**

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

Roadway segments

- CR 60/60E from CR 15 to CR 19 = \$13,522/mile (700/650 ADT)
- CR 73C from CR 74E to Tami Road = \$ 13,937/mile (1200 ADT)
- CR 50 from CR 5 to I-25 = \$15,461/mile (420 ADT)
- CR 122 from HWY 36 to Alpine Dr. = \$ 42,006/mile (550 ADT)
- CR 2 from CR 15 to Countyline = \$ 14,242/mile (425 ADT)

**Capital Items**

	2022	2023	2024	2025	2026	Total
Road Construction	405,169	425,427	446,698	469,033	492,485	2,238,812
<b>Total</b>	<b>405,169</b>	<b>425,427</b>	<b>446,698</b>	<b>469,033</b>	<b>492,485</b>	<b>2,238,812</b>

**Funding Sources**

	2022	2023	2024	2025	2026	Total
Budgeted Beginning Fund Balance	405,169	425,427	446,698	469,033	492,485	2,238,812
<b>Total</b>	<b>405,169</b>	<b>425,427</b>	<b>446,698</b>	<b>469,033</b>	<b>492,485</b>	<b>2,238,812</b>

**LARIMER COUNTY**  
**CIP - Capital Expansion**

**252-RB250-0-Road and Bridge - Capital Improvements**

**REQUEST NAME**

Country Club and Gregory Intersection Improvements

**REQUEST CODE**

CIPE-252-RB250-0-22-6180

**REQUEST TYPE**

CIP - Capital Expansion

**Start Date**

1/1/2022

**PROJECT DESCRIPTION / NECESSITY**

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

**Capital Items**

	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>Total</b>
Road Construction	0	0	1,500,000	0	0	1,500,000
Acquisition	0	150,000	0	0	0	150,000
Road Design	150,000	0	0	0	0	150,000
<b>Total</b>	<b>150,000</b>	<b>150,000</b>	<b>1,500,000</b>	<b>0</b>	<b>0</b>	<b>1,800,000</b>

**Funding Sources**

	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>Total</b>
Budgeted Beginning Fund Balance	75,000	75,000	1,400,000	0	0	1,550,000
Tfr from Transportation Exp	75,000	75,000	100,000	0	0	250,000
<b>Total</b>	<b>150,000</b>	<b>150,000</b>	<b>1,500,000</b>	<b>0</b>	<b>0</b>	<b>1,800,000</b>

**Operating Budget**

<b>Expenses</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>Total</b>
O & M Ongoing	0	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**LARIMER COUNTY**  
**CIP - Capital Expansion**

**252-RB250-0-Road and Bridge - Capital Improvements**

**REQUEST NAME**

Improvements to CR38E at Trowbridge Dr.

**REQUEST CODE**

CIPE-252-RB250-0-22-6181

**REQUEST TYPE**

CIP - Capital Expansion

**Start Date**

1/1/2022

**PROJECT DESCRIPTION / NECESSITY**

Improvements to County Road 38E at Trowbridge Dr. includes adding a left turn lane from County Road 38E to southbound 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. Construction is expected to begin in 2024. This project will be funded from capital expansion fees and fund balance.

**Capital Items**

	2022	2023	2024	2025	2026	Total
Acquisition	0	50,000	0	0	0	50,000
Road	0	0	500,000	0	0	500,000
Construction	25,000	50,000	0	0	0	75,000
Road Design	25,000	50,000	0	0	0	75,000
<b>Total</b>	<b>25,000</b>	<b>100,000</b>	<b>500,000</b>	<b>0</b>	<b>0</b>	<b>625,000</b>

**Funding Sources**

	2022	2023	2024	2025	2026	Total
Budgeted						
Beginning	13,000	50,000	500,000	0	0	563,000
Fund Balance						
Tfr from						
Transportation	12,000	50,000	0	0	0	62,000
Exp						
<b>Total</b>	<b>25,000</b>	<b>100,000</b>	<b>500,000</b>	<b>0</b>	<b>0</b>	<b>625,000</b>

**Operating Budget**

Expenses	2022	2023	2024	2025	2026	Total
O & M Ongoing	0	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>



**LARIMER COUNTY**  
**CIP - Capital Expansion**

**252-RB250-0-Road and Bridge - Capital Improvements**

**REQUEST NAME**

Improvements to CR40 from CR9 to CR7

**REQUEST CODE**

CIPE-252-RB250-0-22-6182

**REQUEST TYPE**

CIP - Capital Expansion

**Start Date**

1/1/2022

**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 County Road 40. This segment is gravel and increased traffic volumes create safety and maintenance issues. Design for this project is expected to begin in 2022 with construction in 2024. This project will be funded from capital expansion fees and fund balance.

**Capital Items**

	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>Total</b>
Road Design	200,000	0	0	0	0	200,000
Acquisition	0	75,000	0	0	0	75,000
Road Construction	0	0	2,400,000	0	0	2,400,000
<b>Total</b>	<b>200,000</b>	<b>75,000</b>	<b>2,400,000</b>	<b>0</b>	<b>0</b>	<b>2,675,000</b>

**Funding Sources**

	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>Total</b>
Budgeted Beginning Fund Balance	100,000	45,000	1,771,838	0	0	1,916,838
Tfr from Transportation Exp	100,000	30,000	628,162	0	0	758,162
<b>Total</b>	<b>200,000</b>	<b>75,000</b>	<b>2,400,000</b>	<b>0</b>	<b>0</b>	<b>2,675,000</b>

**Operating Budget**

<b>Expenses</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>Total</b>
O & M Ongoing	0	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**LARIMER COUNTY**  
CIP - Capital Expansion

**252-RB250-0-Road and Bridge - Capital Improvements**

**REQUEST NAME**

CR14 Overlay Payment to Johnstown

**REQUEST CODE**

CIPE-252-RB250-0-22-6183

**REQUEST TYPE**

CIP - Capital Expansion

**Start Date**

1/1/2022

**PROJECT DESCRIPTION / NECESSITY**

Larimer County entered into an intergovernmental agreement 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. Larimer County will pay Johnstown a total of \$200k over 3 years from 2020 to 2022 from capital expansion fees and fund balance.

**Capital Items**

	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>Total</b>
Road Construction	66,666	0	0	0	0	66,666
<b>Total</b>	<b>66,666</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>66,666</b>

**Funding Sources**

	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>Total</b>
Budgeted Beginning Fund Balance	66,666	0	0	0	0	66,666
<b>Total</b>	<b>66,666</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>66,666</b>

**LARIMER COUNTY**  
**CIP - Capital Expansion**

**252-RB250-0-Road and Bridge - Capital Improvements**

**REQUEST NAME**

Intersection Improvements at CR21 and CR8

**REQUEST CODE**

CIPE-252-RB250-0-22-6184

**REQUEST TYPE**

CIP - Capital Expansion

**Start Date**

1/1/2022

**PROJECT DESCRIPTION / NECESSITY**

Increased traffic volumes due to growth in the Berthoud area are driving needed improvements at the Intersection of County Road 21 and County Road 8. Construction is expected to begin in 2022. This project will be funded from capital expansion fees and fund balance.

**Capital Items**

	2022	2023	2024	2025	2026	Total
Road Construction	2,500,000	0	0	0	0	2,500,000
<b>Total</b>	<b>2,500,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,500,000</b>

**Funding Sources**

	2022	2023	2024	2025	2026	Total
Budgeted Beginning Fund Balance	2,046,700	0	0	0	0	2,046,700
Tfr from Transportation Exp	453,300	0	0	0	0	453,300
<b>Total</b>	<b>2,500,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,500,000</b>

**Operating Budget**

Expenses	2022	2023	2024	2025	2026	Total
O & M Ongoing	0	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

LARIMER COUNTY  
CIP - Capital Expansion

**252-RB250-0-Road and Bridge - Capital Improvements**

**REQUEST NAME**

Laramie River Employee Housing

**REQUEST CODE**

CIPE-252-RB250-0-22-6185

**REQUEST TYPE**

CIP - Capital Expansion

**Start Date**

1/1/2022

**PROJECT DESCRIPTION / NECESSITY**

This project is to fund a second home in the Laramie River Valley for Road and Bridge employees. Construction of employee housing expected to occur in 2022.

**Capital Items**

	2022	2023	2024	2025	2026	Total
Construction	600,000	0	0	0	0	600,000
<b>Total</b>	<b>600,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>600,000</b>

**Funding Sources**

	2022	2023	2024	2025	2026	Total
Budgeted						
Beginning	600,000	0	0	0	0	600,000
Fund Balance						
<b>Total</b>	<b>600,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>600,000</b>

**LARIMER COUNTY**  
**CIP - Capital Expansion**

**252-RB250-0-Road and Bridge - Capital Improvements**

**REQUEST NAME**

CR28 and HWY 287 Pedestrian Improvement

**REQUEST CODE**

CIPE-252-RB250-0-22-6186

**REQUEST TYPE**

CIP - Capital Expansion

**Start Date**

1/1/2022

**PROJECT DESCRIPTION / NECESSITY**

New development and traffic volumes in the area of 57th St & US Highway 287 in Loveland have continued to increase over the years. There are mobile home parks, urban level density housing developments and major commercial developments in this area. Adequate facilities for pedestrian and bikes are lacking and the installation of a multimodal path will greatly improve both the capacity and safety for pedestrian, bikes and vehicles.

**Capital Items**

	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>Total</b>
Design	95,750	0	0	0	0	95,750
Road	722,250	93,750	0	0	0	816,000
Construction	307,000	0	0	0	0	307,000
Acquisition	307,000	0	0	0	0	307,000
<b>Total</b>	<b>1,125,000</b>	<b>93,750</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,218,750</b>

**Funding Sources**

	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>Total</b>
Budgeted						
Beginning	165,000	18,750	0	0	0	183,750
Fund Balance						
LG-City of	60,000	0	0	0	0	60,000
Loveland						
Psth-CO Dept	900,000	75,000	0	0	0	975,000
Transportation						
<b>Total</b>	<b>1,125,000</b>	<b>93,750</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,218,750</b>

**LARIMER COUNTY**  
**CIP - Capital Expansion**

**252-RB250-0-Road and Bridge - Capital Improvements**

**REQUEST NAME**

Improvements on CR19 from CR38E to CR40

**REQUEST CODE**

CIPE-252-RB250-0-22-6187

**REQUEST TYPE**

CIP - Capital Expansion

**Start Date**

1/1/2022

**PROJECT DESCRIPTION / NECESSITY**

Traffic volumes on County Road 19 are increasing with multiple new subdivisions, creating safety issues. Planned improvements include adding a lane in each direction along with controlled movements at the access points. Design and construction is expected in 2022. This project will be funded through a grant and capital expansion fees.

**Capital Items**

	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>Total</b>
Road Design	105,000	0	0	0	0	105,000
Road Construction	4,080,000	0	0	0	0	4,080,000
<b>Total</b>	<b>4,185,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,185,000</b>

**Funding Sources**

	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>Total</b>
Psth-CO Dept Transportation Tfr from Exp	3,614,025	0	0	0	0	3,614,025
Transportation Exp	570,975	0	0	0	0	570,975
<b>Total</b>	<b>4,185,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,185,000</b>

**Operating Budget**

<b>Expenses</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>Total</b>
O & M Ongoing	0	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

LARIMER COUNTY  
CIP - Capital Expansion

**252-RB250-0-Road and Bridge - Capital Improvements**

**REQUEST NAME**

Dedicated De-icing Truck

**REQUEST CODE**

CIPE-252-RB250-0-22-6188

**REQUEST TYPE**

CIP - Capital Expansion

**Start Date**

1/1/2022

**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 2022 and funded out of capital fund balance.

**Capital Items**

	2022	2023	2024	2025	2026	Total
Vehicles	325,000	0	0	0	0	325,000
<b>Total</b>	<b>325,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>325,000</b>

**Funding Sources**

	2022	2023	2024	2025	2026	Total
Budgeted						
Beginning	325,000	0	0	0	0	325,000
Fund Balance						
<b>Total</b>	<b>325,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>325,000</b>

LARIMER COUNTY  
CIP - Capital Expansion

**252-RB250-0-Road and Bridge - Capital Improvements**

**REQUEST NAME**

Automatic Vehicle Locating Fleet Management System

**REQUEST CODE**

CIPE-252-RB250-0-22-6189

**REQUEST TYPE**

CIP - Capital Expansion

**Start Date**

1/1/2022

**PROJECT DESCRIPTION / NECESSITY**

Utilization of Automatic Vehicle Locating (AVL) on our equipment/vehicles will allow us to better answer or respond to customer inquiries and/or complaints. As the system will log information such as tracks, material usage, and plow engagement. This is planned to be purchased in 2022 out of capital fund balance.

**Capital Items**

	2022	2023	2024	2025	2026	Total
Capital Equipment	150,000	0	0	0	0	150,000
<b>Total</b>	<b>150,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>150,000</b>

**Funding Sources**

	2022	2023	2024	2025	2026	Total
Budgeted Beginning Fund Balance	150,000	0	0	0	0	150,000
<b>Total</b>	<b>150,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>150,000</b>



**LARIMER COUNTY**  
**CIP - Capital Expansion**

**252-RB250-0-Road and Bridge - Capital Improvements**

**REQUEST NAME**

Horseshoe Reservoir Exchange Ditch Structure

**REQUEST CODE**

CIPE-252-RB250-0-22-6190

**REQUEST TYPE**

CIP - Capital Expansion

**Start Date**

1/1/2022

**PROJECT DESCRIPTION / NECESSITY**



The current structure (bridge) on N Monroe AVE over the Horseshoe Inlet Canal is functionally obsolete creating a safety issue. Design is slated to begin in 2022 with construction being completed in 2023. This project will be funded with a combination of fund balance, capital expansion fees and cost sharing from the City of Loveland.

**Capital Items**

	2022	2023	2024	2025	2026	Total
Road Construction	0	1,650,000	0	0	0	1,650,000
Acquisition	35,000	0	0	0	0	35,000
Road Design	175,000	0	0	0	0	175,000
<b>Total</b>	<b>210,000</b>	<b>1,650,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,860,000</b>

**Funding Sources**

	2022	2023	2024	2025	2026	Total
Budgeted Beginning Fund Balance	20,000	625,000	0	0	0	645,000
Tfr from Transportation Exp	85,000	200,000	0	0	0	285,000
LG-City of Loveland	105,000	825,000	0	0	0	930,000
<b>Total</b>	<b>210,000</b>	<b>1,650,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,860,000</b>

**Operating Budget**

Expenses	2022	2023	2024	2025	2026	Total
O & M Ongoing	0	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**LARIMER COUNTY**  
**CIP - Capital Expansion**

**265-BH370-BH001-Behavioral Health - Facility**

**REQUEST NAME**

Behavioral Health Facility

**REQUEST CODE**

CIPE-265-BH370-BH001-22-6193

**REQUEST TYPE**

CIP - Capital Expansion

**Start Date**

1/1/2022

**PROJECT DESCRIPTION / NECESSITY**

In November 2018, voters approved a sales tax increase to provide mental and behavioral health services to the Community. Larimer County plans to use these funds to build a 55,000 square foot facility on a forty-acre parcel at the southeast corner of the existing county landfill property. SummitStone was selected to provide behavioral health services to the community, and has been a key component of the design process.

**Capital Items**

	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>Total</b>
Construction	30,600,000	12,716,843	0	0	0	43,316,843
<b>Total</b>	<b>30,600,000</b>	<b>12,716,843</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>43,316,843</b>

**Funding Sources**

	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>Total</b>
Budgeted						
Beginning	30,600,000	12,716,843	0	0	0	43,316,843
Fund Balance						
<b>Total</b>	<b>30,600,000</b>	<b>12,716,843</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>43,316,843</b>

LARIMER COUNTY  
CIP - Capital Expansion

**300-SW610-SWCLC-Solid Waste Closure - Capital**

**REQUEST NAME**

Landfill Closure and Post Closure Projects

**REQUEST CODE**

CIPE-300-SW610-SWCLC-22-6195

**REQUEST TYPE**

CIP - Capital Expansion

**Start Date**

1/1/2022

**PROJECT DESCRIPTION / NECESSITY**

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

**Capital Items**

	2022	2023	2024	2025	2026	Total
Other	400,000	2,423,700	4,500,000	1,000,000	0	8,323,700
<b>Total</b>	<b>400,000</b>	<b>2,423,700</b>	<b>4,500,000</b>	<b>1,000,000</b>	<b>0</b>	<b>8,323,700</b>

**Funding Sources**

	2022	2023	2024	2025	2026	Total
Budgeted						
Beginning	400,000	2,423,700	4,500,000	1,000,000	0	8,323,700
Fund Balance						
<b>Total</b>	<b>400,000</b>	<b>2,423,700</b>	<b>4,500,000</b>	<b>1,000,000</b>	<b>0</b>	<b>8,323,700</b>

LARIMER COUNTY  
CIP - Capital Expansion

**300-SW610-SWWOC-Solid Waste - Wasteshed Overhead Capital**

**REQUEST NAME**

Wasteshed Consultants and Projects

**REQUEST CODE**

CIPE-300-SW610-SWWOC-22-6202

**REQUEST TYPE**

CIP - Capital Expansion

**Start Date**

1/1/2022

**PROJECT DESCRIPTION / NECESSITY**

Engineering services, design and construction

**Capital Items**

	2022	2023	2024	2025	2026	Total
Design	2,000,000	1,000,000	0	0	0	3,000,000
<b>Total</b>	<b>2,000,000</b>	<b>1,000,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,000,000</b>

**Funding Sources**

	2022	2023	2024	2025	2026	Total
Budgeted						
Beginning	2,000,000	1,000,000	0	0	0	3,000,000
Fund Balance						
<b>Total</b>	<b>2,000,000</b>	<b>1,000,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,000,000</b>

**LARIMER COUNTY**  
**CIP - Capital Expansion**

**508-IT461-0-IT Audio\Visual Replacement**

**REQUEST NAME**

Blue Spruce Security Enhancements

**REQUEST CODE**

CIPE-508-IT461-0-22-6206

**REQUEST TYPE**

CIP - Capital Expansion

**Start Date**

1/1/2022

**PROJECT DESCRIPTION / NECESSITY**

Blue Spruce Security Enhancements (Security Camera system)

Information Technology, in conjunction with Facilities, is requesting additional money be added to the replacement plan (508-IT461) to implement a camera system at the Blue Spruce campus location. This is one of the existing campuses that has not be upgraded to reflect the current security standards that have been applied to all the new Larimer County facilities that have been developed since 2000. Currently, this campus has no security recording system\cameras located on the either internally or externally on this campus. This has been identified by the Security Officer in Larimer County as an ongoing issue as it relates to investigation of incidents occurring on the campus.

As part of the Facilities Security Strategic Plan, this campus has been identified as needing infrastructure built out to support further development of a security plan for this location. Attached is a document detailing the digital camera system components.

Materials = 30,110.00  
 Freight = 1,354.00  
 Labor = 9,350.00  
 Total Price =\$40,814.00 x 1.2 (plus or minus 20%)  
 Estimated need = \$49,000

The above request is a rough estimate of the initial funding for this project in the amount of \$49,000 to get the system up and online for this campus. Based on a 7 year replacement of the system because of age of hardware\technology changes, we also request that an annual contribution of \$7,000 to the replacement plan ongoing to cover future upgrades to the system as the technology ages.

**Capital Items**

	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>Total</b>
Capital Equipment	49,000	7,000	7,000	7,000	7,000	77,000
<b>Total</b>	<b>49,000</b>	<b>7,000</b>	<b>7,000</b>	<b>7,000</b>	<b>7,000</b>	<b>77,000</b>

**Funding Sources**

	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>Total</b>
Tfr from General	49,000	7,000	7,000	7,000	7,000	77,000
<b>Total</b>	<b>49,000</b>	<b>7,000</b>	<b>7,000</b>	<b>7,000</b>	<b>7,000</b>	<b>77,000</b>

**LARIMER COUNTY**  
**CIP - Capital Expansion**

**512-FM620-0-Facilities Capital**

**REQUEST NAME**

Criminal Justice Services Buildings Expansion

**REQUEST CODE**

CIPE-512-FM620-0-22-6212

**REQUEST TYPE**

CIP - Capital Expansion

**Start Date**

1/1/2022

**PROJECT DESCRIPTION / NECESSITY**

Alternative Sentencing (ASD) and Community Corrections (CommCorr) facilities are at capacity. Expansions to these facilities were identified as priorities in the 2018 Facilities Master Plan, and are expected to help reduce pressure on bed capacity at the Jail. The projects were included in the ballot measure 1A in 2019, which would have provided about \$240M in capital construction for County needs. However, the ballot measure was defeated in the November 2019 Election. The Commissioners still asked us to move forward with a significantly reduced capital project for ASD/CommCorr.

**Capital Items**

	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>Total</b>
Construction	19,000,000	2,884,905	0	0	0	21,884,905
<b>Total</b>	<b>19,000,000</b>	<b>2,884,905</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>21,884,905</b>

**Funding Sources**

	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>Total</b>
Budgeted						
Beginning	19,000,000	2,884,905	0	0	0	21,884,905
Fund Balance						
<b>Total</b>	<b>19,000,000</b>	<b>2,884,905</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>21,884,905</b>

LARIMER COUNTY  
CIP - Capital Expansion

512-FM620-FM100-Jail Expansion - Housing Tower

**REQUEST NAME**

Jail Improvement Phase 3 Housing Tower

**REQUEST CODE**

CIPE-512-FM620-FM100-22-6213

**REQUEST TYPE**

CIP - Capital Expansion

**Start Date**

1/1/2022

**PROJECT DESCRIPTION / NECESSITY**

This request is for remaining budgeted expenditures for the Jail Improvements project, Phase 3 Housing Tower.

**Capital Items**

	2022	2023	2024	2025	2026	Total
Construction	8,000,000	0	0	0	0	8,000,000
<b>Total</b>	<b>8,000,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8,000,000</b>

**Funding Sources**

	2022	2023	2024	2025	2026	Total
Budgeted						
Beginning	8,000,000	0	0	0	0	8,000,000
Fund Balance						
<b>Total</b>	<b>8,000,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8,000,000</b>

LARIMER COUNTY  
CIP - Capital Expansion

**512-FM620-FM102-Jail Expansion Staff/Booking/Admin Svcs**

**REQUEST NAME**

Jail Improvement Phase 4 Booking

**REQUEST CODE**

CIPE-512-FM620-FM102-22-6214

**REQUEST TYPE**

CIP - Capital Expansion

**Start Date**

1/1/2022

**PROJECT DESCRIPTION / NECESSITY**

This request is for remaining budgeted expenditures for the Jail Improvements project, Phase 4 Booking.

**Capital Items**

	2022	2023	2024	2025	2026	Total
Construction	13,000,000	0	0	0	0	13,000,000
<b>Total</b>	<b>13,000,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>13,000,000</b>

**Funding Sources**

	2022	2023	2024	2025	2026	Total
Budgeted						
Beginning	13,000,000	0	0	0	0	13,000,000
Fund Balance						
<b>Total</b>	<b>13,000,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>13,000,000</b>



LARIMER COUNTY  
CIP - Capital Expansion

**512-FM620-FM103-Jail Expansion Remodel-Transfer/Release Area**

**REQUEST NAME**

Jail Impr Phase 5 Remodel-COP funded

**REQUEST CODE**

CIPE-512-FM620-FM103-22-6215

**REQUEST TYPE**

CIP - Capital Expansion

**Start Date**

1/1/2022

**PROJECT DESCRIPTION / NECESSITY**

This request is for remaining budgeted expenditures for the Jail Improvements project Phase 5, Remodel - COP funded.

**Capital Items**

	2022	2023	2024	2025	2026	Total
Construction	1,300,000	2,126,269	0	0	0	3,426,269
<b>Total</b>	<b>1,300,000</b>	<b>2,126,269</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,426,269</b>

**Funding Sources**

	2022	2023	2024	2025	2026	Total
Budgeted						
Beginning	1,300,000	2,126,269	0	0	0	3,426,269
Fund Balance						
<b>Total</b>	<b>1,300,000</b>	<b>2,126,269</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,426,269</b>

LARIMER COUNTY  
CIP - Capital Expansion

512-FM620-FM104-Jail Expansion - Site Work

**REQUEST NAME**

Jail Improvement Phase 1 Sitework

**REQUEST CODE**

CIPE-512-FM620-FM104-22-6216

**REQUEST TYPE**

CIP - Capital Expansion

**Start Date**

1/1/2022

**PROJECT DESCRIPTION / NECESSITY**

This request is for remaining budgeted expenditures for the Jail Improvements project, Phase 1 Sitework.

**Capital Items**

	2022	2023	2024	2025	2026	Total
Other	1,700,000	0	0	0	0	1,700,000
<b>Total</b>	<b>1,700,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,700,000</b>

**Funding Sources**

	2022	2023	2024	2025	2026	Total
Budgeted						
Beginning	1,700,000	0	0	0	0	1,700,000
Fund Balance						
<b>Total</b>	<b>1,700,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,700,000</b>

**LARIMER COUNTY**  
**CIP - Capital Expansion**

**512-FM620-FM108-Facilities Capital - Fleet Campus**

<b>REQUEST NAME</b>	<b>REQUEST CODE</b>	<b>REQUEST TYPE</b>
Fleet Services Campus	CIPE-512-FM620-FM108-22-6439	CIP - Capital Expansion

**Start Date**  
1/1/2022

**PROJECT DESCRIPTION / NECESSITY**

The current Fleet campus is far beyond its useful life cycle, and nearly every component of the campus' facilities is substandard. The County actively searched for a 30-acre site for more than two years and closed on a property in March 2021. Following a competitive process, D2C Architecture was selected to provide design and engineering services, and formal project programming began in Q2 of 2021.

**Capital Items**

	2022	2023	2024	2025	2026	Total
Construction	15,500,000	6,497,908	0	0	0	21,997,908
<b>Total</b>	<b>15,500,000</b>	<b>6,497,908</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>21,997,908</b>

**Funding Sources**

	2022	2023	2024	2025	2026	Total
Budgeted						
Beginning	11,500,000	6,497,908	0	0	0	17,997,908
Fund Balance						
Tfr from Fleet	3,000,000	0	0	0	0	3,000,000
Services						
Tfr from	1,000,000	0	0	0	0	1,000,000
General						
<b>Total</b>	<b>15,500,000</b>	<b>6,497,908</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>21,997,908</b>

## **2022 Capital Renewal Projects**

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LARIMER COUNTY  
CIP - Capital Renewal

101-CO170-0-Coroner

**REQUEST NAME**

Coroner Electric Gurneys

**REQUEST CODE**

CIPR-101-CO170-0-22-6122

**REQUEST TYPE**

CIP - Capital Renewal

**Start Date**

1/1/2022

**PROJECT DESCRIPTION / NECESSITY**

Request to purchase 7 electric gurneys that will replace existing manual equipment.

**Capital Items**

	2022	2023	2024	2025	2026	Total
Non-Capital Equipment	300,000	0	0	0	0	300,000
<b>Total</b>	<b>300,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>300,000</b>

**Funding Sources**

	2022	2023	2024	2025	2026	Total
Budgeted Beginning Fund Balance	300,000	0	0	0	0	300,000
<b>Total</b>	<b>300,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>300,000</b>

**Operating Budget**

Expenses	2022	2023	2024	2025	2026	Total
O & M Ongoing	-300,000	0	0	0	0	-300,000
<b>Total</b>	<b>-300,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-300,000</b>
Revenue	2022	2023	2024	2025	2026	Total
O & M Ongoing	-300,000	0	0	0	0	-300,000
<b>Total</b>	<b>-300,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-300,000</b>
<b>Net</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

LARIMER COUNTY  
CIP - Capital Renewal

**215-NR717-NRL029-Soderberg Parking Lot Rebuild**

**REQUEST NAME**

Soderberg Parking Lot Rebuild

**REQUEST CODE**

CIPR-215-NR717-NRL029-22-6126

**REQUEST TYPE**

CIP - Capital Renewal

**Start Date**

1/1/2022

**PROJECT DESCRIPTION / NECESSITY**

The Department of Natural Resources will spend \$156,000 over the next two years to rebuild a parking lot at a high-use area at the Soderberg Trailhead.

**Capital Items**

	2022	2023	2024	2025	2026	Total
Design	15,000	0	0	0	0	15,000
Construction	0	141,000	0	0	0	141,000
<b>Total</b>	<b>15,000</b>	<b>141,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>156,000</b>

**Funding Sources**

	2022	2023	2024	2025	2026	Total
Tfr from Open Lands	15,000	141,000	0	0	0	156,000
<b>Total</b>	<b>15,000</b>	<b>141,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>156,000</b>

**Operating Budget**

Expenses	2022	2023	2024	2025	2026	Total
O & M Ongoing	0	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

LARIMER COUNTY  
CIP - Capital Renewal

**215-NR727-NRL001-Habitat Restoration Project**

**REQUEST NAME**

Habitat Restoration Project

**REQUEST CODE**

CIPR-215-NR727-NRL001-22-6128

**REQUEST TYPE**

CIP - Capital Renewal

**Start Date**

1/1/2022

**PROJECT DESCRIPTION / NECESSITY**

In accordance with the master plan and with final approval from the Board of County Commissioners, the Department of Natural Resources will spend \$724,108 over the next three years to restore newly acquired lands and ensure healthy systems for ongoing land management.

**Capital Items**

	2022	2023	2024	2025	2026	Total
Construction	21,632	202,476	500,000	0	0	724,108
<b>Total</b>	<b>21,632</b>	<b>202,476</b>	<b>500,000</b>	<b>0</b>	<b>0</b>	<b>724,108</b>

**Funding Sources**

	2022	2023	2024	2025	2026	Total
Tfr from Open Lands	21,632	202,476	500,000	0	0	724,108
<b>Total</b>	<b>21,632</b>	<b>202,476</b>	<b>500,000</b>	<b>0</b>	<b>0</b>	<b>724,108</b>

**Operating Budget**

Expenses	2022	2023	2024	2025	2026	Total
O & M Ongoing	0	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>



LARIMER COUNTY  
CIP - Capital Renewal

215-NR737-NRL015-New Hermit Cabins

**REQUEST NAME**

New Hermit Park Cabins

**REQUEST CODE**

CIPR-215-NR737-NRL015-22-6131

**REQUEST TYPE**

CIP - Capital Renewal

**Start Date**

1/1/2022

**PROJECT DESCRIPTION / NECESSITY**

In accordance with the master plan and with final approval from the Board of County Commissioners, the Department of Natural Resources will spend \$494,276 over the next two years to remove and replace two camper cabins at Hermit Park Open Space.

**Capital Items**

	2022	2023	2024	2025	2026	Total
Construction	494,276	0	0	0	0	494,276
<b>Total</b>	<b>494,276</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>494,276</b>

**Funding Sources**

	2022	2023	2024	2025	2026	Total
Tfr from Open Lands	494,276	0	0	0	0	494,276
<b>Total</b>	<b>494,276</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>494,276</b>

**Operating Budget**

Expenses	2022	2023	2024	2025	2026	Total
O & M Ongoing	0	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

LARIMER COUNTY  
CIP - Capital Renewal

**215-NR737-NRL018-Historic Structures Project**

**REQUEST NAME**

Historic Structures Project

**REQUEST CODE**

CIPR-215-NR737-NRL018-22-6132

**REQUEST TYPE**

CIP - Capital Renewal

**Start Date**

1/1/2022

**PROJECT DESCRIPTION / NECESSITY**

In accordance with the Historic Structures Assessment and with final approval from the Board of County Commissioners, the Department of Natural Resources will spend \$54,080 over the next year to restore significant historic buildings on county-owned open space properties.

**Capital Items**

	2022	2023	2024	2025	2026	Total
Construction	54,080	0	0	0	0	54,080
<b>Total</b>	<b>54,080</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>54,080</b>

**Funding Sources**

	2022	2023	2024	2025	2026	Total
Tfr from Open Lands	54,080	0	0	0	0	54,080
<b>Total</b>	<b>54,080</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>54,080</b>

**Operating Budget**

Expenses	2022	2023	2024	2025	2026	Total
O & M Ongoing	0	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

LARIMER COUNTY  
CIP - Capital Renewal

**215-NR737-NRL019-HTMOS Mgmt Plan Update & Imp**

**REQUEST NAME**

Horsetooth Mountain Open Space Plan Update

**REQUEST CODE**

CIPR-215-NR737-NRL019-22-6133

**REQUEST TYPE**

CIP - Capital Renewal

**Start Date**

1/1/2022

**PROJECT DESCRIPTION / NECESSITY**

In accordance with the department policy and with final approval from the Board of County Commissioners, the Department of Natural Resources will spend \$449,376 over the next two years to update the current Horsetooth Mountain open space property management plan and construct improvements needed to meet management goals and visitor service needs.

**Capital Items**

	2022	2023	2024	2025	2026	Total
Construction	224,688	224,688	0	0	0	449,376
<b>Total</b>	<b>224,688</b>	<b>224,688</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>449,376</b>

**Funding Sources**

	2022	2023	2024	2025	2026	Total
Tfr from Open Lands	224,688	224,688	0	0	0	449,376
<b>Total</b>	<b>224,688</b>	<b>224,688</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>449,376</b>

**Operating Budget**

Expenses	2022	2023	2024	2025	2026	Total
O & M Ongoing	0	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

LARIMER COUNTY  
CIP - Capital Renewal

**215-NR737-NRL022-Rotary Park Parking Lot Rebuild**

**REQUEST NAME**

Rotary Park Parking Lot Rebuild

**REQUEST CODE**

CIPR-215-NR737-NRL022-22-6135

**REQUEST TYPE**

CIP - Capital Renewal

**Start Date**

1/1/2022

**PROJECT DESCRIPTION / NECESSITY**

In accordance with the master plan and with final approval from the Board of County Commissioners, the Department of Natural Resources will spend \$353,600 over the next two years to rebuild a parking lot at a high-use area at Horsetooth Reservoir.

**Capital Items**

	2022	2023	2024	2025	2026	Total
Construction	35,000	318,600	0	0	0	353,600
<b>Total</b>	<b>35,000</b>	<b>318,600</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>353,600</b>

**Funding Sources**

	2022	2023	2024	2025	2026	Total
Tfr from Open Lands	35,000	0	0	0	0	35,000
Tfr from Conservation Trust	0	318,600	0	0	0	318,600
<b>Total</b>	<b>35,000</b>	<b>318,600</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>353,600</b>

**Operating Budget**

<b>Expenses</b>	2022	2023	2024	2025	2026	Total
O & M Ongoing	0	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

LARIMER COUNTY  
CIP - Capital Renewal

**215-NR737-NRL023-Big Thompson District Cabin Renovations**

**REQUEST NAME**

Hermit Park Cabin Renovations

**REQUEST CODE**

CIPR-215-NR737-NRL023-22-6136

**REQUEST TYPE**

CIP - Capital Renewal

**Start Date**

1/1/2022

**PROJECT DESCRIPTION / NECESSITY**

In accordance with the master plan and with final approval from the Board of County Commissioners, the Department of Natural Resources will spend \$88,401 over the next two years to replace and maintain aging cabin and campground infrastructure at Hermit Park camping areas in the Big Thompson District.

**Capital Items**

	2022	2023	2024	2025	2026	Total
Construction	43,334	45,067	0	0	0	88,401
<b>Total</b>	<b>43,334</b>	<b>45,067</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>88,401</b>

**Funding Sources**

	2022	2023	2024	2025	2026	Total
Tfr from Open Lands	43,334	45,067	0	0	0	88,401
<b>Total</b>	<b>43,334</b>	<b>45,067</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>88,401</b>

**Operating Budget**

Expenses	2022	2023	2024	2025	2026	Total
O & M Ongoing	0	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

LARIMER COUNTY  
CIP - Capital Renewal

**220-NR617-NRP022-ADA Improvements**

**REQUEST NAME**

American with Disabilities Act Improvements

**REQUEST CODE**

CIPR-220-NR617-NRP022-22-6140

**REQUEST TYPE**

CIP - Capital Renewal

**Start Date**

1/1/2022

**PROJECT DESCRIPTION / NECESSITY**

In accordance with the master plan and with final approval from the Board of County Commissioners, the Department of Natural Resources will spend \$50,000 over the next five years to conduct priority American with Disabilities Act improvements to open space properties, as identified by the County's Risk Department.

**Capital Items**

	2022	2023	2024	2025	2026	Total
Construction	10,000	10,000	10,000	10,000	10,000	50,000
<b>Total</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>50,000</b>

**Funding Sources**

	2022	2023	2024	2025	2026	Total
Tfr from Conservation Trust	9,000	9,000	9,000	9,000	9,000	45,000
Tfr from Open Lands	1,000	1,000	1,000	1,000	1,000	5,000
<b>Total</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>50,000</b>

**Operating Budget**

Expenses	2022	2023	2024	2025	2026	Total
O & M Ongoing	0	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

LARIMER COUNTY  
CIP - Capital Renewal

220-NR617-NRP027-Director Contingency

**REQUEST NAME**

Director Contingency

**REQUEST CODE**

CIPR-220-NR617-NRP027-22-6141

**REQUEST TYPE**

CIP - Capital Renewal

**Start Date**

1/1/2022

**PROJECT DESCRIPTION / NECESSITY**

Director Contingency

**Capital Items**

	2022	2023	2024	2025	2026	Total
Other	64,269	30,792	57,901	49,374	170,281	372,617
<b>Total</b>	<b>64,269</b>	<b>30,792</b>	<b>57,901</b>	<b>49,374</b>	<b>170,281</b>	<b>372,617</b>

**Funding Sources**

	2022	2023	2024	2025	2026	Total
Budgeted						
Beginning	0	0	0	0	0	0
Fund Balance						
Tfr from						
Conservation	2,353	8,892	30,697	28,752	19,816	90,510
Trust						
Tfr from Parks	2,500	1,000	11,107	11,107	4,813	30,527
Tfr from Open						
Lands	59,416	20,900	16,097	9,515	145,652	251,580
<b>Total</b>	<b>64,269</b>	<b>30,792</b>	<b>57,901</b>	<b>49,374</b>	<b>170,281</b>	<b>372,617</b>

**Operating Budget**

Expenses	2022	2023	2024	2025	2026	Total
O & M Ongoing	0	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

LARIMER COUNTY  
CIP - Capital Renewal

**220-NR617-NRP038-Asphalt Maintenance**

**REQUEST NAME**

Asphalt Maintenance

**REQUEST CODE**

CIPR-220-NR617-NRP038-22-6143

**REQUEST TYPE**

CIP - Capital Renewal

**Start Date**

1/1/2022

**PROJECT DESCRIPTION / NECESSITY**

With final approval from the Board of County Commissioners, the Department of Natural Resources will spend \$276,233 over the next five years to maintain current asphalt access roads and parking areas at Department properties.

**Capital Items**

	2022	2023	2024	2025	2026	Total
Construction	51,000	53,040	55,162	57,368	59,663	276,233
<b>Total</b>	<b>51,000</b>	<b>53,040</b>	<b>55,162</b>	<b>57,368</b>	<b>59,663</b>	<b>276,233</b>

**Funding Sources**

	2022	2023	2024	2025	2026	Total
Tfr from Open Lands	51,000	53,040	55,162	57,368	59,663	276,233
<b>Total</b>	<b>51,000</b>	<b>53,040</b>	<b>55,162</b>	<b>57,368</b>	<b>59,663</b>	<b>276,233</b>

**Operating Budget**

Expenses	2022	2023	2024	2025	2026	Total
O & M Ongoing	0	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>



LARIMER COUNTY  
CIP - Capital Renewal

**220-NR617-NRP041-Horsetooth Reservoir Boat Dock Replacement**

**REQUEST NAME**

Horsetooth Reservoir Boat Dock Replacement

**REQUEST CODE**

CIPR-220-NR617-NRP041-22-6146

**REQUEST TYPE**

CIP - Capital Renewal

**Start Date**

1/1/2022

**PROJECT DESCRIPTION / NECESSITY**

In accordance with the master plan and with final approval from the Board of County Commissioners, the Department of Natural Resources will spend \$147,504 over the next five years to replace aging boat docks at Horsetooth Reservoir.

**Capital Items**

	2022	2023	2024	2025	2026	Total
Construction	27,000	28,080	29,203	30,371	32,850	147,504
<b>Total</b>	<b>27,000</b>	<b>28,080</b>	<b>29,203</b>	<b>30,371</b>	<b>32,850</b>	<b>147,504</b>

**Funding Sources**

	2022	2023	2024	2025	2026	Total
Tfr from Conservation Trust	27,000	28,080	29,203	30,371	32,850	147,504
<b>Total</b>	<b>27,000</b>	<b>28,080</b>	<b>29,203</b>	<b>30,371</b>	<b>32,850</b>	<b>147,504</b>

**Operating Budget**

Expenses	2022	2023	2024	2025	2026	Total
O & M Ongoing	0	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**LARIMER COUNTY**  
CIP - Capital Renewal

**240-TR100-0-The Ranch - Capital**

**REQUEST NAME**

Budweiser Event Center Audio Video Equipment Repla

**REQUEST CODE**

CIPR-240-TR100-0-22-6148

**REQUEST TYPE**

CIP - Capital Renewal

**Start Date**

1/1/2022

**PROJECT DESCRIPTION / NECESSITY**

Funding in 2022 and 2024 for Budweiser Event Center audio video equipment replacement. The semi-annual replacement allocation is \$75,000.

**Capital Items**

	2022	2023	2024	2025	2026	Total
Capital Equipment	75,000	0	75,000	0	0	150,000
<b>Total</b>	<b>75,000</b>	<b>0</b>	<b>75,000</b>	<b>0</b>	<b>0</b>	<b>150,000</b>

**Funding Sources**

	2022	2023	2024	2025	2026	Total
Budgeted Beginning Fund Balance	75,000	0	75,000	0	0	150,000
<b>Total</b>	<b>75,000</b>	<b>0</b>	<b>75,000</b>	<b>0</b>	<b>0</b>	<b>150,000</b>

LARIMER COUNTY  
CIP - Capital Renewal

**240-TR100-0-The Ranch - Capital**

**REQUEST NAME**

Seating Replacement for MAC Arena

**REQUEST CODE**

CIPR-240-TR100-0-22-6154

**REQUEST TYPE**

CIP - Capital Renewal

**Start Date**

1/1/2022

**PROJECT DESCRIPTION / NECESSITY**

MAC Arena seating replacement Phase II

**Capital Items**

	2022	2023	2024	2025	2026	Total
Non-Capital Equipment	200,000	0	0	0	0	200,000
<b>Total</b>	<b>200,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>200,000</b>

**Funding Sources**

	2022	2023	2024	2025	2026	Total
Budgeted Beginning Fund Balance	200,000	0	0	0	0	200,000
<b>Total</b>	<b>200,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>200,000</b>

**LARIMER COUNTY**  
CIP - Capital Renewal

**252-RB250-0-Road and Bridge - Capital Improvements**

**REQUEST NAME**

Replace Bridge on CR11H Over Big Thompson

**REQUEST CODE**

CIPR-252-RB250-0-22-6171

**REQUEST TYPE**

CIP - Capital Renewal

**Start Date**

1/1/2022

**PROJECT DESCRIPTION / NECESSITY**

Funding to replace the bridge on County Road 11H, 0.3 miles north of Highway 402. This major structure is being replaced in part because it is rated as functionally obsolete. Safety is becoming a concern for the bridge due to the narrowness of the structure and the increasing volumes of traffic. Design is projected to begin in 2022 with construction in 2025. This project is funded out of a combination of capital expansion fees and fund balance.

**Capital Items**

	2022	2023	2024	2025	2026	Total
Design	250,000	100,000	0	0	0	350,000
Road	0	0	0	1,725,000	0	1,725,000
Construction	0	50,000	0	0	0	50,000
Acquisition	0	50,000	0	0	0	50,000
<b>Total</b>	<b>250,000</b>	<b>150,000</b>	<b>0</b>	<b>1,725,000</b>	<b>0</b>	<b>2,125,000</b>

**Funding Sources**

	2022	2023	2024	2025	2026	Total
Budgeted						
Beginning	125,000	75,000	0	1,725,000	0	1,925,000
Fund Balance						
Tfr from						
Transportation	125,000	75,000	0	0	0	200,000
Exp						
<b>Total</b>	<b>250,000</b>	<b>150,000</b>	<b>0</b>	<b>1,725,000</b>	<b>0</b>	<b>2,125,000</b>

**Operating Budget**

	2022	2023	2024	2025	2026	Total
<b>Expenses</b>						
O & M Ongoing	0	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**LARIMER COUNTY**  
CIP - Capital Renewal

**252-RB250-0-Road and Bridge - Capital Improvements**

**REQUEST NAME**

Countywide Guardrail and Bridge Rail Replacement

**REQUEST CODE**

CIPR-252-RB250-0-22-6172

**REQUEST TYPE**

CIP - Capital Renewal

**Start Date**

1/1/2022

**PROJECT DESCRIPTION / NECESSITY**

The Larimer County Road and Bridge Department 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. Replacements will continue in years 2022 through 2026. This project will be funded out of capital fund balance.

**Capital Items**

	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>Total</b>
Road Construction	109,000	112,000	115,000	118,000	122,000	576,000
<b>Total</b>	<b>109,000</b>	<b>112,000</b>	<b>115,000</b>	<b>118,000</b>	<b>122,000</b>	<b>576,000</b>

**Funding Sources**

	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>Total</b>
Budgeted Beginning Fund Balance	109,000	112,000	115,000	118,000	122,000	576,000
<b>Total</b>	<b>109,000</b>	<b>112,000</b>	<b>115,000</b>	<b>118,000</b>	<b>122,000</b>	<b>576,000</b>

LARIMER COUNTY  
CIP - Capital Renewal

**252-RB250-0-Road and Bridge - Capital Improvements**

**REQUEST NAME**

Replace Dale Creek Structures on CR45E

**REQUEST CODE**

CIPR-252-RB250-0-22-6173

**REQUEST TYPE**

CIP - Capital Renewal

**Start Date**

1/1/2022

**PROJECT DESCRIPTION / NECESSITY**

Removal and/or replacement of six minor structures on County Road 45E. These structures are structurally deficient. Scheduled replacement is planned to occur in the years 2021 through 2023. This project will be funded out of capital fund balance.

**Capital Items**

	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>Total</b>
Road Construction	75,000	650,000	0	0	0	725,000
Road Design	150,000	0	0	0	0	150,000
<b>Total</b>	<b>225,000</b>	<b>650,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>875,000</b>

**Funding Sources**

	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>Total</b>
Budgeted Beginning Fund Balance	225,000	650,000	0	0	0	875,000
<b>Total</b>	<b>225,000</b>	<b>650,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>875,000</b>

LARIMER COUNTY  
CIP - Capital Renewal

**252-RB250-0-Road and Bridge - Capital Improvements**

**REQUEST NAME**

Minor Structure Replacements

**REQUEST CODE**

CIPR-252-RB250-0-22-6174

**REQUEST TYPE**

CIP - Capital Renewal

**Start Date**

1/1/2022

**PROJECT DESCRIPTION / NECESSITY**

Funding of \$1.6 million is provided for the annual minor structure replacement program. Structures are identified and replaced through the inspection program.

**Capital Items**

	2022	2023	2024	2025	2026	Total
Road Construction	280,000	300,000	320,000	340,000	360,000	1,600,000
<b>Total</b>	<b>280,000</b>	<b>300,000</b>	<b>320,000</b>	<b>340,000</b>	<b>360,000</b>	<b>1,600,000</b>

**Funding Sources**

	2022	2023	2024	2025	2026	Total
Budgeted Beginning Fund Balance	280,000	300,000	320,000	340,000	360,000	1,600,000
<b>Total</b>	<b>280,000</b>	<b>300,000</b>	<b>320,000</b>	<b>340,000</b>	<b>360,000</b>	<b>1,600,000</b>

**LARIMER COUNTY**  
CIP - Capital Renewal

**252-RB250-0-Road and Bridge - Capital Improvements**

**REQUEST NAME**

Structure Replacement over Fossil Creek

**REQUEST CODE**

CIPR-252-RB250-0-22-6175

**REQUEST TYPE**

CIP - Capital Renewal

**Start Date**

1/1/2022

**PROJECT DESCRIPTION / NECESSITY**



The current structure (culvert) over Fossil Creek on County Road 13, 1.09 miles north of County Road 30 is structurally deficient and undersized. Funding for this structure replacement will be from the Fossil Creek Storm Water Basin and fund balance. Design is expected to begin in 2022 which construction occurring in 2024.

**Capital Items**

	2022	2023	2024	2025	2026	Total
Road Design	100,000	0	0	0	0	100,000
Acquisition	0	15,000	0	0	0	15,000
Road Construction	0	0	1,000,000	0	0	1,000,000
<b>Total</b>	<b>100,000</b>	<b>15,000</b>	<b>1,000,000</b>	<b>0</b>	<b>0</b>	<b>1,115,000</b>

**Funding Sources**

	2022	2023	2024	2025	2026	Total
Budgeted Beginning Fund Balance	0	15,000	1,000,000	0	0	1,015,000
Misc Reimbursements	100,000	0	0	0	0	100,000
<b>Total</b>	<b>100,000</b>	<b>15,000</b>	<b>1,000,000</b>	<b>0</b>	<b>0</b>	<b>1,115,000</b>



LARIMER COUNTY  
CIP - Capital Renewal

**300-SW610-SWLAC-Solid Waste - Landfill Capital**

**REQUEST NAME**

Landfill Customer Enhancement Projects

**REQUEST CODE**

CIPR-300-SW610-SWLAC-22-6196

**REQUEST TYPE**

CIP - Capital Renewal

**Start Date**

1/1/2022

**PROJECT DESCRIPTION / NECESSITY**

Customer enhancement improvement projects at the landfill

**Capital Items**

	2022	2023	2024	2025	2026	Total
Other	500,000	0	0	0	0	500,000
<b>Total</b>	<b>500,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>500,000</b>

**Funding Sources**

	2022	2023	2024	2025	2026	Total
Budgeted						
Beginning	500,000	0	0	0	0	500,000
Fund Balance						
<b>Total</b>	<b>500,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>500,000</b>

LARIMER COUNTY  
CIP - Capital Renewal

**300-SW610-SWLAC-Solid Waste - Landfill Capital**

**REQUEST NAME**

Landfill Road Construction and Redesign

**REQUEST CODE**

CIPR-300-SW610-SWLAC-22-6197

**REQUEST TYPE**

CIP - Capital Renewal

**Start Date**

1/1/2022

**PROJECT DESCRIPTION / NECESSITY**

Redesign and construction of new roads at the landfill are budgeted to move the customer haul road to the next phase.

**Capital Items**

	2022	2023	2024	2025	2026	Total
Road Construction	250,000	0	0	0	0	250,000
<b>Total</b>	<b>250,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>250,000</b>

**Funding Sources**

	2022	2023	2024	2025	2026	Total
Budgeted Beginning Fund Balance	250,000	0	0	0	0	250,000
<b>Total</b>	<b>250,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>250,000</b>

LARIMER COUNTY  
CIP - Capital Renewal

**300-SW610-SWLAC-Solid Waste - Landfill Capital**

**REQUEST NAME**

Landfill Capital Equipment

**REQUEST CODE**

CIPR-300-SW610-SWLAC-22-6198

**REQUEST TYPE**

CIP - Capital Renewal

**Start Date**

1/1/2022

**PROJECT DESCRIPTION / NECESSITY**

The purchase of needed equipment for the landfill

**Capital Items**

	2022	2023	2024	2025	2026	Total
Capital Equipment	1,000,000	0	0	0	0	1,000,000
<b>Total</b>	<b>1,000,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,000,000</b>

**Funding Sources**

	2022	2023	2024	2025	2026	Total
Budgeted Beginning Fund Balance	1,000,000	0	0	0	0	1,000,000
<b>Total</b>	<b>1,000,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,000,000</b>

LARIMER COUNTY  
CIP - Capital Renewal

**300-SW610-SWLAC-Solid Waste - Landfill Capital**

**REQUEST NAME**

Landfill Asphalt Maintenance Plan

**REQUEST CODE**

CIPR-300-SW610-SWLAC-22-6199

**REQUEST TYPE**

CIP - Capital Renewal

**Start Date**

1/1/2022

**PROJECT DESCRIPTION / NECESSITY**

Funding allocated per the Landfill Asphalt Maintenance Plan.

**Capital Items**

	2022	2023	2024	2025	2026	Total
Road Construction	200,000	0	0	0	0	200,000
<b>Total</b>	<b>200,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>200,000</b>

**Funding Sources**

	2022	2023	2024	2025	2026	Total
Budgeted Beginning Fund Balance	200,000	0	0	0	0	200,000
<b>Total</b>	<b>200,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>200,000</b>

**LARIMER COUNTY**  
**CIP - Capital Renewal**

**300-SW610-SWLNC-Solid Waste - Landfill North Capital**

**REQUEST NAME**

North Landfill Design and Construction

**REQUEST CODE**

CIPR-300-SW610-SWLNC-22-6200

**REQUEST TYPE**

CIP - Capital Renewal

**Start Date**

1/1/2022

**PROJECT DESCRIPTION / NECESSITY**

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

**Capital Items**

	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>Total</b>
Road Design	12,000,000	0	0	0	0	12,000,000
Design	4,000,000	0	0	0	0	4,000,000
Other	0	12,000,000	1,000,000	1,000,000	2,000,000	16,000,000
<b>Total</b>	<b>16,000,000</b>	<b>12,000,000</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>2,000,000</b>	<b>32,000,000</b>

**Funding Sources**

	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>Total</b>
Budgeted						
Beginning	16,000,000	12,000,000	1,000,000	1,000,000	2,000,000	32,000,000
Fund Balance						
<b>Total</b>	<b>16,000,000</b>	<b>12,000,000</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>2,000,000</b>	<b>32,000,000</b>

**LARIMER COUNTY**  
**CIP - Capital Renewal**

**300-SW610-SWRMC-Solid Waste Remediation - Capital**

**REQUEST NAME**

Larimer County Landfill Remediation Costs

**REQUEST CODE**

CIPR-300-SW610-SWRMC-22-6201

**REQUEST TYPE**

CIP - Capital Renewal

**Start Date**

1/1/2022

**PROJECT DESCRIPTION / NECESSITY**

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

**Capital Items**

	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>Total</b>
Professional Services	4,000,000	3,000,000	0	2,000,000	0	9,000,000
<b>Total</b>	<b>4,000,000</b>	<b>3,000,000</b>	<b>0</b>	<b>2,000,000</b>	<b>0</b>	<b>9,000,000</b>

**Funding Sources**

	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>Total</b>
Budgeted Beginning Fund Balance	4,000,000	3,000,000	0	2,000,000	0	9,000,000
<b>Total</b>	<b>4,000,000</b>	<b>3,000,000</b>	<b>0</b>	<b>2,000,000</b>	<b>0</b>	<b>9,000,000</b>

LARIMER COUNTY  
CIP - Capital Renewal

**300-SW620-SWREC-Solid Waste - Recycling Capital**

**REQUEST NAME**

Recycling Center Facility Improvements

**REQUEST CODE**

CIPR-300-SW620-SWREC-22-6203

**REQUEST TYPE**

CIP - Capital Renewal

**Start Date**

1/1/2022

**PROJECT DESCRIPTION / NECESSITY**

Recycling center facility improvements

**Capital Items**

	2022	2023	2024	2025	2026	Total
Capital						
Equipment	350,000	0	0	0	0	350,000
Construction	1,650,000	0	0	0	0	1,650,000
<b>Total</b>	<b>2,000,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,000,000</b>

**Funding Sources**

	2022	2023	2024	2025	2026	Total
Budgeted						
Beginning	2,000,000	0	0	0	0	2,000,000
Fund Balance						
<b>Total</b>	<b>2,000,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,000,000</b>

LARIMER COUNTY  
CIP - Capital Renewal

**508-IT460-0-IT Printer\Scanner Replacement**

**REQUEST NAME**

Printer/Scanner Replacement

**REQUEST CODE**

CIPR-508-IT460-0-22-6204

**REQUEST TYPE**

CIP - Capital Renewal

**Start Date**

1/1/2022

**PROJECT DESCRIPTION / NECESSITY**

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

**Capital Items**

	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>Total</b>
Non-Capital Equipment	23,888	74,044	36,611	55,805	103,028	293,376
Ending Fund Balance	16,112	0	3,389	0	0	19,501
<b>Total</b>	<b>40,000</b>	<b>74,044</b>	<b>40,000</b>	<b>55,805</b>	<b>103,028</b>	<b>312,877</b>

**Funding Sources**

	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>Total</b>
Budgeted Beginning Fund Balance	0	34,044	0	15,805	63,028	112,877
Tfr from General	40,000	40,000	40,000	40,000	40,000	200,000
<b>Total</b>	<b>40,000</b>	<b>74,044</b>	<b>40,000</b>	<b>55,805</b>	<b>103,028</b>	<b>312,877</b>



**LARIMER COUNTY**  
CIP - Capital Renewal

**508-IT461-0-IT Audio\Visual Replacement**

**REQUEST NAME**

Audio/Visual Equipment Replacement

**REQUEST CODE**

CIPR-508-IT461-0-22-6205

**REQUEST TYPE**

CIP - Capital Renewal

**Start Date**

1/1/2022

**PROJECT DESCRIPTION / NECESSITY**

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

Larimer County is aggressively pursuing setting centralized standards for all conference room configurations rather than relying on individual departments and offices to upgrade these rooms. A standard has been selected for DVR security camera installations and transition to this new standard will begin in 2021.

**Capital Items**

	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>Total</b>
Non-Capital Equipment	368,930	38,458	120,284	102,397	455,317	1,085,386
Ending Fund Balance	0	90,220	8,394	26,281	0	124,895
<b>Total</b>	<b>368,930</b>	<b>128,678</b>	<b>128,678</b>	<b>128,678</b>	<b>455,317</b>	<b>1,210,281</b>

**Funding Sources**

	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>Total</b>
Budgeted Beginning Fund Balance	240,252	0	0	0	326,639	566,891
Tfr from General	128,678	128,678	128,678	128,678	128,678	643,390
<b>Total</b>	<b>368,930</b>	<b>128,678</b>	<b>128,678</b>	<b>128,678</b>	<b>455,317</b>	<b>1,210,281</b>

**LARIMER COUNTY**  
CIP - Capital Renewal

**508-IT463-0-IT Infrastructure Replacement**

**REQUEST NAME**

IT Infrastructure Replacement

**REQUEST CODE**

CIPR-508-IT463-0-22-6207

**REQUEST TYPE**

CIP - Capital Renewal

**Start Date**

1/1/2022

**PROJECT DESCRIPTION / NECESSITY**

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

Increased storage requirements as part of video capture solutions by law enforcement agencies continues to put a strain on our storage infrastructure. Archive storage of long-term data requiring no expiration continues to increase exponentially due to video data types.

**Capital Items**

	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>Total</b>
Capital Equipment	470,000	1,395,527	372,172	699,924	0	2,937,623
Ending Fund Balance	202,000	0	299,828	76	700,000	1,201,904
<b>Total</b>	<b>672,000</b>	<b>1,395,527</b>	<b>672,000</b>	<b>700,000</b>	<b>700,000</b>	<b>4,139,527</b>

**Funding Sources**

	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>Total</b>
Default-Fund Balance	0	723,527	0	0	0	723,527
Tfr from General	672,000	672,000	672,000	700,000	700,000	3,416,000
<b>Total</b>	<b>672,000</b>	<b>1,395,527</b>	<b>672,000</b>	<b>700,000</b>	<b>700,000</b>	<b>4,139,527</b>

**LARIMER COUNTY**  
**CIP - Capital Renewal**

**508-IT464-0-IT Technical Comm Replacement**

**REQUEST NAME**

Technical Communications Replacement

**REQUEST CODE**

CIPR-508-IT464-0-22-6208

**REQUEST TYPE**

CIP - Capital Renewal

**Start Date**

1/1/2022

**PROJECT DESCRIPTION / NECESSITY**

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

**Capital Items**

	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>Total</b>
Non-Capital Equipment	189,391	79,320	144,235	97,341	156,278	666,565
Ending Fund Balance	0	70,671	5,756	152,650	93,713	322,790
<b>Total</b>	<b>189,391</b>	<b>149,991</b>	<b>149,991</b>	<b>249,991</b>	<b>249,991</b>	<b>989,355</b>

**Funding Sources**

	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>Total</b>
Budgeted Beginning Fund Balance	39,400	0	0	0	0	39,400
Tfr from General	149,991	149,991	149,991	249,991	249,991	949,955
<b>Total</b>	<b>189,391</b>	<b>149,991</b>	<b>149,991</b>	<b>249,991</b>	<b>249,991</b>	<b>989,355</b>

**LARIMER COUNTY**  
**CIP - Capital Renewal**

**508-IT465-0-IT Business Software**

**REQUEST NAME**

Enterprise Software Replacement

**REQUEST CODE**

CIPR-508-IT465-0-22-6209

**REQUEST TYPE**

CIP - Capital Renewal

**Start Date**

1/1/2022

**PROJECT DESCRIPTION / NECESSITY**

\$2 million is budgeted in 2022 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 there is 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 estimated spending over the five-year period from 2022-2026 totals \$10 million.

**Capital Items**

	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>Total</b>
Software-Non						
Cap	1,200,000	1,550,000	750,000	2,400,000	1,200,000	7,100,000
Other	800,000	500,000	250,000	650,000	650,000	2,850,000
Ending Fund						
Balance	0	0	350,000	0	0	350,000
<b>Total</b>	<b>2,000,000</b>	<b>2,050,000</b>	<b>1,350,000</b>	<b>3,050,000</b>	<b>1,850,000</b>	<b>10,300,000</b>

**Funding Sources**

	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>Total</b>
Budgeted						
Beginning	650,000	700,000	0	1,700,000	500,000	3,550,000
Fund Balance						
Tfr from						
General	1,350,000	1,350,000	1,350,000	1,350,000	1,350,000	6,750,000
<b>Total</b>	<b>2,000,000</b>	<b>2,050,000</b>	<b>1,350,000</b>	<b>3,050,000</b>	<b>1,850,000</b>	<b>10,300,000</b>

**LARIMER COUNTY**  
**CIP - Capital Renewal**

**508-IT491-0-Network Infrastructure Replacement**

<b>REQUEST NAME</b>	<b>REQUEST CODE</b>	<b>REQUEST TYPE</b>
Network Replacement	CIPR-508-IT491-0-22-6210	CIP - Capital Renewal

**Start Date**  
1/1/2022

**PROJECT DESCRIPTION / NECESSITY**

This is the replacement plan for Larimer County's network. Previously funded by an internal network utility fee charged to departments, this plan will be funded by the General Fund beginning in 2022.

**Capital Items**

	2022	2023	2024	2025	2026	Total
Capital Equipment	1,586,096	0	86,200	0	0	1,672,296
Ending Fund Balance	0	235,000	148,800	235,000	235,000	853,800
<b>Total</b>	<b>1,586,096</b>	<b>235,000</b>	<b>235,000</b>	<b>235,000</b>	<b>235,000</b>	<b>2,526,096</b>

**Funding Sources**

	2022	2023	2024	2025	2026	Total
Budgeted Beginning Fund Balance	1,351,096	0	0	0	0	1,351,096
Tfr from General	235,000	235,000	235,000	235,000	235,000	1,175,000
<b>Total</b>	<b>1,586,096</b>	<b>235,000</b>	<b>235,000</b>	<b>235,000</b>	<b>235,000</b>	<b>2,526,096</b>

**LARIMER COUNTY**  
**CIP - Capital Renewal**

**508-IT500-0-IT Fiber Replacement**

**REQUEST NAME**

Fiber Infrastructure Replacement

**REQUEST CODE**

CIPR-508-IT500-0-22-6211

**REQUEST TYPE**

CIP - Capital Renewal

**Start Date**

1/1/2022

**PROJECT DESCRIPTION / NECESSITY**

This capital project provides funding for expenses related to the fiber network infrastructure for Larimer County government.

**Capital Items**

	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>Total</b>
Capital Equipment	94,183	99,339	105,275	113,400	118,400	530,597
Ending Fund Balance	5,817	661	0	0	0	6,478
<b>Total</b>	<b>100,000</b>	<b>100,000</b>	<b>105,275</b>	<b>113,400</b>	<b>118,400</b>	<b>537,075</b>

**Funding Sources**

	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>Total</b>
Budgeted Beginning Fund Balance	0	0	5,275	13,400	18,400	37,075
Tfr from General	100,000	100,000	100,000	100,000	100,000	500,000
<b>Total</b>	<b>100,000</b>	<b>100,000</b>	<b>105,275</b>	<b>113,400</b>	<b>118,400</b>	<b>537,075</b>

**LARIMER COUNTY**  
**CIP - Capital Renewal**

**610-FM201-0-Facilities - Component Replacement**

**REQUEST NAME**

General Building Component Replacement

**REQUEST CODE**

CIPR-610-FM201-0-22-6219

**REQUEST TYPE**

CIP - Capital Renewal

**Start Date**

1/1/2022

**PROJECT DESCRIPTION / NECESSITY**

This project includes funds designated for replacement of various building systems and components (HVAC, generators, plumbing, access control systems, etc.). The plan is funded with General Fund support of approximately \$1.1 million annually. It provides for replacement of components on a scheduled plan to prevent failures. Funding for certain Natural Resources and Public Safety facilities is provided separately.

**Capital Items**

	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>Total</b>
Non-Capital Equipment	1,000,000	3,363,000	1,425,000	469,000	603,000	6,860,000
Ending Fund Balance	186,000	0	0	828,000	733,000	1,747,000
<b>Total</b>	<b>1,186,000</b>	<b>3,363,000</b>	<b>1,425,000</b>	<b>1,297,000</b>	<b>1,336,000</b>	<b>8,607,000</b>

**Funding Sources**

	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>Total</b>
Budgeted Beginning Fund Balance	0	2,141,000	166,000	0	0	2,307,001
Tfr from General	1,186,000	1,222,000	1,259,000	1,297,000	1,336,000	6,300,000
<b>Total</b>	<b>1,186,000</b>	<b>3,363,000</b>	<b>1,425,000</b>	<b>1,297,000</b>	<b>1,336,000</b>	<b>8,607,001</b>

**LARIMER COUNTY**  
CIP - Capital Renewal

**610-FM201-502-Facilities Component Replacement - Natural Resources**

<b><u>REQUEST NAME</u></b>	<b><u>REQUEST CODE</u></b>	<b><u>REQUEST TYPE</u></b>
Natural Resources Component Replacement	CIPR-610-FM201-502-22-6220	CIP - Capital Renewal

**Start Date**  
1/1/2022

**PROJECT DESCRIPTION / NECESSITY**

Funding of \$1.9 million, including \$353,000 in 2021, 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 \$375,000 annually into this plan.

**Capital Items**

	2022	2023	2024	2025	2026	Total
Non-Capital Equipment	146,000	244,000	259,000	173,000	231,000	1,053,000
Ending Fund Balance	249,000	163,000	160,000	259,000	214,000	1,045,000
<b>Total</b>	<b>395,000</b>	<b>407,000</b>	<b>419,000</b>	<b>432,000</b>	<b>445,000</b>	<b>2,098,000</b>

**Funding Sources**

	2022	2023	2024	2025	2026	Total
Tfr from General	395,000	407,000	419,000	432,000	445,000	2,098,000
<b>Total</b>	<b>395,000</b>	<b>407,000</b>	<b>419,000</b>	<b>432,000</b>	<b>445,000</b>	<b>2,098,000</b>



**LARIMER COUNTY**  
CIP - Capital Renewal

**610-FM201-512-Facilities Component Replacement - Jail**

**REQUEST NAME**

Jail Building Component Replacement

**REQUEST CODE**

CIPR-610-FM201-512-22-6221

**REQUEST TYPE**

CIP - Capital Renewal

**Start Date**

1/1/2022

**PROJECT DESCRIPTION / NECESSITY**

This project budget is to replace various building systems and components (HVAC, generators, plumbing, access control systems, etc.) at the Larimer County Jail. The replacement plan from 2021-2025 is more than \$3.2 million and is funded through annual General Fund transfers of about \$1 million.

**Capital Items**

	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>Total</b>
Non-Capital Equipment	394,000	385,000	497,000	1,873,000	502,000	3,651,000
Ending Fund Balance	657,000	698,000	618,000	0	682,000	2,655,000
<b>Total</b>	<b>1,051,000</b>	<b>1,083,000</b>	<b>1,115,000</b>	<b>1,873,000</b>	<b>1,184,000</b>	<b>6,306,000</b>

**Funding Sources**

	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>Total</b>
Budgeted Beginning Fund Balance	0	0	0	724,000	0	724,000
Tfr from General	1,051,000	1,083,000	1,115,000	1,149,000	1,184,000	5,582,000
<b>Total</b>	<b>1,051,000</b>	<b>1,083,000</b>	<b>1,115,000</b>	<b>1,873,000</b>	<b>1,184,000</b>	<b>6,306,000</b>

LARIMER COUNTY  
CIP - Capital Renewal

**610-FM226-0-Facilities - Security Improvements**

**REQUEST NAME**

Security Improvements

**REQUEST CODE**

CIPR-610-FM226-0-22-6222

**REQUEST TYPE**

CIP - Capital Renewal

**Start Date**

1/1/2022

**PROJECT DESCRIPTION / NECESSITY**

All employees and residents who use County facilities benefit from a safe environment. Countywide security improvements are anticipated to ensure that a security program is established to minimize threats and tailor to those it serves, 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**

	2022	2023	2024	2025	2026	Total
Other	100,000	0	0	0	0	100,000
<b>Total</b>	<b>100,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>100,000</b>

**Funding Sources**

	2022	2023	2024	2025	2026	Total
Tfr from General	100,000	0	0	0	0	100,000
<b>Total</b>	<b>100,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>100,000</b>

**LARIMER COUNTY**  
**CIP - Capital Renewal**

**612-FL400-0-Fleet - Equipment Purchases**

**REQUEST NAME**

Fleet Replacement

**REQUEST CODE**

CIPR-612-FL400-0-22-6223

**REQUEST TYPE**

CIP - Capital Renewal

**Start Date**

1/1/2022

**PROJECT DESCRIPTION / NECESSITY**

Funding of \$5,775,586 is provided in 2022 for the annual fleet replacement plan. Equipment is funded through replacement rates charged to owner departments. Estimated costs for the plan over the five-year period are \$30.6 million. For 2022 the plan includes the purchase of 75 pieces of equipment:

- Attachments - 9
- Heavy Equipment - 9
- Trucks - 20
- Off Road Equipment - 5
- Sheriff's Office Sedans and SUVs - 24
- Trailers - 6
- Vans - 2
- Total 2022 Replacement: 75

**Capital Items**

	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>Total</b>
Vehicles	5,775,586	7,540,236	5,799,234	5,143,518	6,362,026	30,620,600
<b>Total</b>	<b>5,775,586</b>	<b>7,540,236</b>	<b>5,799,234</b>	<b>5,143,518</b>	<b>6,362,026</b>	<b>30,620,600</b>

**Funding Sources**

	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>Total</b>
Budgeted						
Beginning	0	0	0	0	6,362,026	6,362,026
Fund Balance						
Internal Fleet						
Equip. Rental	5,775,586	7,540,236	5,799,234	5,143,518	0	24,258,574
<b>Total</b>	<b>5,775,586</b>	<b>7,540,236</b>	<b>5,799,234</b>	<b>5,143,518</b>	<b>6,362,026</b>	<b>30,620,600</b>

LARIMER COUNTY  
CIP - Capital Renewal

612-FL400-0-Fleet - Equipment Purchases

**REQUEST NAME**

Fuel Site Replacement

**REQUEST CODE**

CIPR-612-FL400-0-22-6224

**REQUEST TYPE**

CIP - Capital Renewal

**Start Date**

1/1/2022

**PROJECT DESCRIPTION / NECESSITY**

Five-year capital renewal plan for fuel site facility and equipment replacement costs.

**Capital Items**

	2022	2023	2024	2025	2026	Total
Construction	225,000	25,000	25,000	250,000	225,000	750,000
<b>Total</b>	<b>225,000</b>	<b>25,000</b>	<b>25,000</b>	<b>250,000</b>	<b>225,000</b>	<b>750,000</b>

**Funding Sources**

	2022	2023	2024	2025	2026	Total
Budgeted						
Beginning	225,000	25,000	25,000	250,000	225,000	750,000
Fund Balance						
<b>Total</b>	<b>225,000</b>	<b>25,000</b>	<b>25,000</b>	<b>250,000</b>	<b>225,000</b>	<b>750,000</b>

**Operating Budget**

Expenses	2022	2023	2024	2025	2026	Total
O & M Ongoing	-50,000	0	0	0	0	-50,000
<b>Total</b>	<b>-50,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-50,000</b>
Revenue	2022	2023	2024	2025	2026	Total
O & M Ongoing	-50,000	0	0	0	0	-50,000
<b>Total</b>	<b>-50,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-50,000</b>
<b>Net</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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## **Section D – Budget by Funds**

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DESCRIPTION	FY2020 ACTUALS	FY2021 ADOPTED	FY2021 CHANGES	FY2021 REVISED	FY2022 ADOPTED	\$ Change From REVI
Beginning Fund Balance	404,317,654	397,723,852	55,031,548	452,755,400	413,432,539	(39,322,861)
Property Taxes	142,203,084	146,887,184	0	146,887,184	155,767,217	8,880,033
Sales & Use Tax	57,742,895	58,598,046	10,570,561	69,168,607	63,813,526	(5,355,081)
Other Taxes	10,962,325	11,056,570	1,000,000	12,056,570	11,937,178	(119,392)
Intergovernmental Revenue	96,290,456	82,377,464	72,568,596	154,946,060	123,268,761	(31,677,299)
Licenses & Permits	11,196,271	10,440,940	0	10,440,940	18,927,552	8,486,612
External Charges for Services	47,956,028	47,230,869	1,719,097	48,949,966	50,885,028	1,935,062
Interest Earnings	8,533,780	2,689,600	(487,620)	2,201,980	2,120,445	(81,535)
Miscellaneous Revenues	9,229,141	10,424,953	69,829	10,494,782	12,197,269	1,702,487
Capital Contributions	389,991	0	0	0	0	0
Assessments	331,711	307,436	96,346	403,782	306,946	(96,836)
Sale of Capital Assets	1,447,795	403,000	0	403,000	400,000	(3,000)
Transfers from County Funds	63,017,757	52,795,100	7,801,437	60,596,537	48,062,814	(12,533,723)
Internal Charges for Services	54,678,795	45,804,297	19,980	45,824,277	54,062,376	8,238,099
Total Revenue	503,980,028	469,015,459	93,358,226	562,373,685	541,749,112	(20,624,573)
Personnel	178,771,470	182,719,503	4,158,641	186,878,144	214,044,541	27,166,397
Operating Costs	164,605,430	199,313,191	42,048,241	241,361,432	228,283,643	(13,077,789)
Capital Outlay	42,628,265	160,357,862	(53,786,167)	106,571,695	152,203,907	45,632,212
Debt Service	6,519,359	6,494,350	97,353	6,591,703	6,494,070	(97,633)
Other Financing Uses	63,017,757	52,706,242	7,587,330	60,293,572	48,702,459	(11,591,113)
Total Expenses	455,542,281	601,591,148	105,398	601,696,546	649,728,620	48,032,074
Unreserved	0	15,140,694	(8,608,550)	6,532,144	5,551,602	(980,542)
Working Capital	29,884,757	33,828,606	847,159	34,675,765	42,555,652	7,879,887
Capital Outlay & Projects	172,724,424	97,477,644	66,918,155	164,395,799	32,612,126	(131,783,673)
Future Programs & Services	237,861,666	110,090,927	88,032,375	198,123,302	215,309,785	17,186,483
Unrealized Gain	3,983,863	0	0	0	0	0
Reserved for Emergencies	8,305,176	8,610,292	0	8,610,292	9,423,866	813,574
Ending Fund Balance	452,755,399	265,148,163	148,284,376	413,432,539	305,453,031	(107,979,508)



DESCRIPTION	FY2020 ACTUALS	FY2021 ADOPTED	FY2021 CHANGES	FY2021 REVISED	FY2022 ADOPTED	\$ Change From REVI
<b>Beginning Fund Balance</b>	<b>56,894,321</b>	<b>31,787,298</b>	<b>16,287,496</b>	<b>48,074,794</b>	<b>50,719,202</b>	<b>2,644,408</b>
Property Taxes	115,624,298	120,832,709	0	120,832,709	128,586,310	7,753,601
Sales & Use Tax	9,398,309	9,398,309	0	9,398,309	10,490,686	1,092,377
Intergovernmental Revenue	7,214,503	6,434,680	513,571	6,948,251	7,729,977	781,726
Licenses & Permits	510,191	458,177	0	458,177	530,467	72,290
External Charges for Services	18,254,929	15,487,649	1,927,078	17,414,727	17,232,167	(182,560)
Interest Earnings	6,653,288	1,205,699	5,300	1,210,999	1,173,510	(37,489)
Miscellaneous Revenues	6,559,172	6,395,021	39,701	6,434,722	9,110,238	2,675,516
Transfers from County Funds	1,096,063	4,237,224	0	4,237,224	381,219	(3,856,005)
Internal Charges for Services	2,293,415	2,417,603	(5,000)	2,412,603	2,301,168	(111,435)
<b>Total Revenue</b>	<b>167,604,167</b>	<b>166,867,071</b>	<b>2,480,650</b>	<b>169,347,721</b>	<b>177,535,742</b>	<b>8,188,021</b>
Personnel	98,396,299	99,799,664	487,023	100,286,687	117,512,019	17,225,332
Operating Costs	31,041,666	30,219,135	7,868,554	38,087,689	36,480,503	(1,607,186)
Capital Outlay	8,595	0	0	0	0	0
Other Financing Uses	46,977,134	22,805,732	5,523,205	28,328,937	37,151,500	8,822,563
<b>Total Expenses</b>	<b>176,423,694</b>	<b>152,824,531</b>	<b>13,878,782</b>	<b>166,703,313</b>	<b>191,144,022</b>	<b>24,440,709</b>
Working Capital	15,280,000	15,280,000	0	15,280,000	17,700,000	2,420,000
Future Programs & Services	20,542,240	22,149,838	4,889,364	27,039,202	10,035,922	(17,003,280)
Unrealized Gain	3,983,863	0	0	0	0	0
Reserved for Emergencies	8,268,691	8,400,000	0	8,400,000	9,375,000	975,000
<b>Ending Fund Balance</b>	<b>48,074,794</b>	<b>45,829,838</b>	<b>4,889,364</b>	<b>50,719,202</b>	<b>37,110,922</b>	<b>(13,608,280)</b>

DESCRIPTION	FY2020 ACTUALS	FY2021 ADOPTED	FY2021 CHANGES	FY2021 REVISED	FY2022 ADOPTED	\$ Change From REVI
Transfers from County Funds	0	0	0	0	12,000,000	12,000,000
<b>Total Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>12,000,000</b>	<b>12,000,000</b>
Future Programs & Services	0	0	0	0	12,000,000	12,000,000
<b>Ending Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>12,000,000</b>	<b>12,000,000</b>

DESCRIPTION	FY2020 ACTUALS	FY2021 ADOPTED	FY2021 CHANGES	FY2021 REVISED	FY2022 ADOPTED	\$ Change From REVI
<b>Beginning Fund Balance</b>	<b>8,144,151</b>	<b>35,995,122</b>	<b>786,680</b>	<b>36,781,802</b>	<b>56,676,252</b>	<b>19,894,450</b>
Intergovernmental Revenue	21,238,136	1,334,965	66,377,021	67,711,986	35,458,599	(32,253,387)
Transfers from County Funds	16,309,597	0	0	0	0	0
<b>Total Revenue</b>	<b>37,547,733</b>	<b>1,334,965</b>	<b>66,377,021</b>	<b>67,711,986</b>	<b>35,458,599</b>	<b>(32,253,387)</b>
Personnel	1,037,263	465,001	1,488,556	1,953,557	572,737	(1,380,820)
Operating Costs	3,591,746	1,249,925	28,214,723	29,464,648	492,249	(28,972,399)
Capital Outlay	17,235	0	863,001	863,001	0	(863,001)
Other Financing Uses	4,263,839	14,155,159	1,381,171	15,536,330	734,009	(14,802,321)
<b>Total Expenses</b>	<b>8,910,083</b>	<b>15,870,085</b>	<b>31,947,451</b>	<b>47,817,536</b>	<b>1,798,995</b>	<b>(46,018,541)</b>
Unreserved	0	15,140,694	(9,498,467)	5,642,227	5,551,602	(90,625)
Future Programs & Services	36,781,802	6,319,308	44,714,717	51,034,025	84,784,254	33,750,229
<b>Ending Fund Balance</b>	<b>36,781,802</b>	<b>21,460,002</b>	<b>35,216,250</b>	<b>56,676,252</b>	<b>90,335,856</b>	<b>33,659,604</b>

DESCRIPTION	FY2020 ACTUALS	FY2021 ADOPTED	FY2021 CHANGES	FY2021 REVISED	FY2022 ADOPTED	\$ Change From REVI
<b>Beginning Fund Balance</b>	<b>205,454</b>	<b>187,254</b>	<b>2,410</b>	<b>189,664</b>	<b>182,964</b>	<b>(6,700)</b>
Miscellaneous Revenues	9,852	5,000	13,800	18,800	5,000	(13,800)
<b>Total Revenue</b>	<b>9,852</b>	<b>5,000</b>	<b>13,800</b>	<b>18,800</b>	<b>5,000</b>	<b>(13,800)</b>
Operating Costs	25,642	25,000	500	25,500	27,000	1,500
<b>Total Expenses</b>	<b>25,642</b>	<b>25,000</b>	<b>500</b>	<b>25,500</b>	<b>27,000</b>	<b>1,500</b>
Future Programs & Services	189,664	167,254	15,710	182,964	160,964	(22,000)
<b>Ending Fund Balance</b>	<b>189,664</b>	<b>167,254</b>	<b>15,710</b>	<b>182,964</b>	<b>160,964</b>	<b>(22,000)</b>

DESCRIPTION	FY2020 ACTUALS	FY2021 ADOPTED	FY2021 CHANGES	FY2021 REVISED	FY2022 ADOPTED	\$ Change From REVI
<b>Beginning Fund Balance</b>	<b>2,998,750</b>	<b>5,315,038</b>	<b>(906,807)</b>	<b>4,408,231</b>	<b>3,743,680</b>	<b>(664,551)</b>
Sales & Use Tax	10,620,431	10,984,574	3,633,422	14,617,996	11,913,614	(2,704,382)
Intergovernmental Revenue	472	0	0	0	0	0
Interest Earnings	45,160	70,193	0	70,193	15,077	(55,116)
<b>Total Revenue</b>	<b>10,666,063</b>	<b>11,054,767</b>	<b>3,633,422</b>	<b>14,688,189</b>	<b>11,928,691</b>	<b>(2,759,498)</b>
Personnel	231,714	233,324	0	233,324	343,532	110,208
Operating Costs	9,021,021	9,269,671	1,645,491	10,915,162	10,156,953	(758,209)
Debt Service	3,848	0	0	0	0	0
Other Financing Uses	0	4,000,000	204,254	4,204,254	0	(4,204,254)
<b>Total Expenses</b>	<b>9,256,582</b>	<b>13,502,995</b>	<b>1,849,745</b>	<b>15,352,740</b>	<b>10,500,485</b>	<b>(4,852,255)</b>
Capital Outlay & Projects	4,399,866	0	0	0	0	0
Future Programs & Services	8,365	2,866,810	876,870	3,743,680	5,171,886	1,428,206
<b>Ending Fund Balance</b>	<b>4,408,231</b>	<b>2,866,810</b>	<b>876,870</b>	<b>3,743,680</b>	<b>5,171,886</b>	<b>1,428,206</b>

DESCRIPTION	FY2020	FY2021	FY2021	FY2021	FY2022	\$ Change
	ACTUALS	ADOPTED	CHANGES	REVISED	ADOPTED	From REVI
<b>Beginning Fund Balance</b>	<b>9,242,970</b>	<b>7,911,393</b>	<b>4,962,486</b>	<b>12,873,879</b>	<b>11,763,833</b>	<b>(1,110,046)</b>
Sales & Use Tax	8,993,983	9,108,386	1,651,117	10,759,503	10,014,777	(744,726)
Intergovernmental Revenue	2,001,911	1,782,944	(833,186)	949,758	1,021,350	71,592
Licenses & Permits	1,358,592	1,190,592	0	1,190,592	2,346,899	1,156,307
External Charges for Services	200,387	218,505	0	218,505	224,544	6,039
Interest Earnings	103,745	32,674	(9,943)	22,731	57,151	34,420
Miscellaneous Revenues	69,823	0	0	0	0	0
Transfers from County Funds	650,087	4,302,607	(829,772)	3,472,835	3,492,068	19,233
<b>Total Revenue</b>	<b>13,378,527</b>	<b>16,635,708</b>	<b>(21,784)</b>	<b>16,613,924</b>	<b>17,156,789</b>	<b>542,865</b>
Personnel	1,978,321	1,982,718	31,388	2,014,106	2,189,145	175,039
Operating Costs	3,300,615	3,659,362	288,958	3,948,320	3,761,212	(187,108)
Capital Outlay	3,740,891	3,999,448	3,620,540	7,619,988	5,948,280	(1,671,708)
Other Financing Uses	727,792	4,976,397	(834,841)	4,141,556	3,603,484	(538,072)
<b>Total Expenses</b>	<b>9,747,619</b>	<b>14,617,925</b>	<b>3,106,045</b>	<b>17,723,970</b>	<b>15,502,121</b>	<b>(2,221,849)</b>
Future Programs & Services	12,873,878	9,929,176	1,834,657	11,763,833	13,418,501	1,654,668
<b>Ending Fund Balance</b>	<b>12,873,878</b>	<b>9,929,176</b>	<b>1,834,657</b>	<b>11,763,833</b>	<b>13,418,501</b>	<b>1,654,668</b>

DESCRIPTION	FY2020 ACTUALS	FY2021 ADOPTED	FY2021 CHANGES	FY2021 REVISED	FY2022 ADOPTED	\$ Change From REVI
<b>Beginning Fund Balance</b>	<b>2,866,387</b>	<b>2,416,929</b>	<b>1,120,467</b>	<b>3,537,396</b>	<b>1,258,198</b>	<b>(2,279,198)</b>
Intergovernmental Revenue	365,410	854,500	244,725	1,099,225	391,750	(707,475)
Licenses & Permits	4,660,196	4,723,575	0	4,723,575	5,836,456	1,112,881
External Charges for Services	342,794	291,698	0	291,698	338,945	47,247
Miscellaneous Revenues	60,825	60,000	0	60,000	60,000	0
Transfers from County Funds	879,760	4,380,442	617,060	4,997,502	626,315	(4,371,187)
Internal Charges for Services	1,080	6,624	0	6,624	5,238	(1,386)
<b>Total Revenue</b>	<b>6,310,065</b>	<b>10,316,839</b>	<b>861,785</b>	<b>11,178,624</b>	<b>7,258,704</b>	<b>(3,919,920)</b>
Personnel	3,904,671	4,356,474	123,460	4,479,934	4,898,292	418,358
Operating Costs	1,121,595	2,116,039	708,931	2,824,970	1,162,318	(1,662,652)
Capital Outlay	75,592	3,126,011	256,448	3,382,459	84,073	(3,298,386)
Other Financing Uses	537,197	2,280,727	489,732	2,770,459	102,500	(2,667,959)
<b>Total Expenses</b>	<b>5,639,055</b>	<b>11,879,251</b>	<b>1,578,571</b>	<b>13,457,822</b>	<b>6,247,183</b>	<b>(7,210,639)</b>
Capital Outlay & Projects	-378,589	0	0	0	0	0
Future Programs & Services	3,915,985	854,517	403,681	1,258,198	2,269,719	1,011,521
<b>Ending Fund Balance</b>	<b>3,537,396</b>	<b>854,517</b>	<b>403,681</b>	<b>1,258,198</b>	<b>2,269,719</b>	<b>1,011,521</b>

DESCRIPTION	FY2020	FY2021	FY2021	FY2021	FY2022	\$ Change
	ACTUALS	ADOPTED	CHANGES	REVISED	ADOPTED	From REVI
<b>Beginning Fund Balance</b>	<b>1,162,461</b>	<b>1,417,671</b>	<b>73,803</b>	<b>1,491,474</b>	<b>1,622,986</b>	<b>131,512</b>
Property Taxes	744,328	698,519	0	698,519	768,475	69,956
Other Taxes	57,895	52,939	0	52,939	56,542	3,603
Intergovernmental Revenue	119,344	120,000	0	120,000	158,263	38,263
External Charges for Services	327,289	345,644	0	345,644	251,445	(94,199)
Miscellaneous Revenues	29	0	0	0	0	0
Transfers from County Funds	12,699	236,088	(133,218)	102,870	23,321	(79,549)
Internal Charges for Services	86,626	90,000	0	90,000	101,640	11,640
<b>Total Revenue</b>	<b>1,348,211</b>	<b>1,543,190</b>	<b>(133,218)</b>	<b>1,409,972</b>	<b>1,359,686</b>	<b>(50,286)</b>
Personnel	699,165	810,272	(89,321)	720,951	730,670	9,719
Operating Costs	303,912	635,286	(77,777)	557,509	623,135	65,626
Other Financing Uses	16,120	0	0	0	0	0
<b>Total Expenses</b>	<b>1,019,197</b>	<b>1,445,558</b>	<b>(167,098)</b>	<b>1,278,460</b>	<b>1,353,805</b>	<b>75,345</b>
Working Capital	0	155,624	0	155,624	162,883	7,259
Capital Outlay & Projects	0	0	0	0	1,417,118	1,417,118
Future Programs & Services	1,454,989	1,312,992	107,683	1,420,675	0	(1,420,675)
Reserved for Emergencies	36,485	46,687	0	46,687	48,866	2,179
<b>Ending Fund Balance</b>	<b>1,491,474</b>	<b>1,515,303</b>	<b>107,683</b>	<b>1,622,986</b>	<b>1,628,867</b>	<b>5,881</b>



DESCRIPTION	FY2020 ACTUALS	FY2021 ADOPTED	FY2021 CHANGES	FY2021 REVISED	FY2022 ADOPTED	\$ Change From REVI
<b>Beginning Fund Balance</b>	<b>3,455,668</b>	<b>3,860,083</b>	<b>206,646</b>	<b>4,066,729</b>	<b>3,418,373</b>	<b>(648,356)</b>
Intergovernmental Revenue	680,769	723,811	0	723,811	688,879	(34,932)
Interest Earnings	20,841	43,931	0	43,931	20,841	(23,090)
<b>Total Revenue</b>	<b>701,610</b>	<b>767,742</b>	<b>0</b>	<b>767,742</b>	<b>709,720</b>	<b>(58,022)</b>
Other Financing Uses	90,549	1,338,864	77,234	1,416,098	96,465	(1,319,633)
<b>Total Expenses</b>	<b>90,549</b>	<b>1,338,864</b>	<b>77,234</b>	<b>1,416,098</b>	<b>96,465</b>	<b>(1,319,633)</b>
Future Programs & Services	4,066,729	3,288,961	129,412	3,418,373	4,031,628	613,255
<b>Ending Fund Balance</b>	<b>4,066,729</b>	<b>3,288,961</b>	<b>129,412</b>	<b>3,418,373</b>	<b>4,031,628</b>	<b>613,255</b>

DESCRIPTION	FY2020	FY2021	FY2021	FY2021	FY2022	\$ Change
	ACTUALS	ADOPTED	CHANGES	REVISED	ADOPTED	From REVI
<b>Beginning Fund Balance</b>	<b>18,018,770</b>	<b>28,672,373</b>	<b>(1,117,400)</b>	<b>27,554,973</b>	<b>31,163,328</b>	<b>3,608,355</b>
Sales & Use Tax	10,757,799	10,891,148	1,982,178	12,873,326	11,976,588	(896,738)
Intergovernmental Revenue	10,132	0	0	0	0	0
External Charges for Services	6,653,203	4,972,760	(45,400)	4,927,360	6,979,950	2,052,590
Interest Earnings	121,923	129,878	2,976	132,854	2,974	(129,880)
Miscellaneous Revenues	195,297	711,000	0	711,000	882,450	171,450
Sale of Capital Assets	5,760	0	0	0	0	0
Transfers from County Funds	65,280	65,937	0	65,937	241,477	175,540
Internal Charges for Services	6,258	82,000	0	82,000	100,000	18,000
<b>Total Revenue</b>	<b>17,815,653</b>	<b>16,852,723</b>	<b>1,939,754</b>	<b>18,792,477</b>	<b>20,183,439</b>	<b>1,390,962</b>
Personnel	2,215,643	2,351,162	0	2,351,162	2,355,289	4,127
Operating Costs	5,652,436	7,468,683	71,000	7,539,683	8,127,312	587,629
Capital Outlay	408,370	32,175,000	(26,881,723)	5,293,277	36,307,000	31,013,723
Other Financing Uses	3,000	0	0	0	0	0
<b>Total Expenses</b>	<b>8,279,449</b>	<b>41,994,845</b>	<b>(26,810,723)</b>	<b>15,184,122</b>	<b>46,789,601</b>	<b>31,605,479</b>
Unreserved	0	0	889,917	889,917	0	(889,917)
Working Capital	2,100,000	0	0	0	0	0
Capital Outlay & Projects	0	0	27,000,000	27,000,000	0	(27,000,000)
Future Programs & Services	25,454,973	3,530,251	(1,352,077)	2,178,174	4,557,166	2,378,992
<b>Ending Fund Balance</b>	<b>27,554,973</b>	<b>3,530,251</b>	<b>27,633,077</b>	<b>31,163,328</b>	<b>4,557,166</b>	<b>(26,606,162)</b>

DESCRIPTION	FY2020 ACTUALS	FY2021 ADOPTED	FY2021 CHANGES	FY2021 REVISED	FY2022 ADOPTED	\$ Change From REVI
<b>Beginning Fund Balance</b>	<b>4,144,376</b>	<b>3,875,076</b>	<b>236,960</b>	<b>4,112,036</b>	<b>3,907,300</b>	<b>(204,736)</b>
Licenses & Permits	2,797,290	2,703,414	0	2,703,414	2,795,280	91,866
External Charges for Services	29,551	29,000	0	29,000	29,975	975
<b>Total Revenue</b>	<b>2,826,841</b>	<b>2,732,414</b>	<b>0</b>	<b>2,732,414</b>	<b>2,825,255</b>	<b>92,841</b>
Personnel	2,088,121	2,145,425	95,625	2,241,050	2,496,733	255,683
Operating Costs	656,537	612,663	83,437	696,100	650,777	(45,323)
Other Financing Uses	114,522	0	0	0	0	0
<b>Total Expenses</b>	<b>2,859,180</b>	<b>2,758,088</b>	<b>179,062</b>	<b>2,937,150</b>	<b>3,147,510</b>	<b>210,360</b>
Working Capital	0	2,846,337	0	2,846,337	3,157,846	311,509
Capital Outlay & Projects	0	135,000	0	135,000	0	(135,000)
Future Programs & Services	4,112,036	868,065	57,898	925,963	427,199	(498,764)
<b>Ending Fund Balance</b>	<b>4,112,036</b>	<b>3,849,402</b>	<b>57,898</b>	<b>3,907,300</b>	<b>3,585,045</b>	<b>(322,255)</b>

DESCRIPTION	FY2020 ACTUALS	FY2021 ADOPTED	FY2021 CHANGES	FY2021 REVISED	FY2022 ADOPTED	\$ Change From REVI
<b>Beginning Fund Balance</b>	<b>302,903</b>	<b>305,000</b>	<b>561,179</b>	<b>866,179</b>	<b>866,179</b>	<b>0</b>
External Charges for Services	314,914	330,000	206,000	536,000	386,300	(149,700)
Interest Earnings	350	0	140	140	0	(140)
Miscellaneous Revenues	86	0	130	130	0	(130)
Capital Contributions	389,991	0	0	0	0	0
<b>Total Revenue</b>	<b>705,341</b>	<b>330,000</b>	<b>206,270</b>	<b>536,270</b>	<b>386,300</b>	<b>(149,970)</b>
Personnel	91,979	225,000	(30,000)	195,000	204,937	9,937
Operating Costs	50,085	105,000	(70,000)	35,000	64,455	29,455
Other Financing Uses	0	0	306,270	306,270	0	(306,270)
<b>Total Expenses</b>	<b>142,064</b>	<b>330,000</b>	<b>206,270</b>	<b>536,270</b>	<b>269,392</b>	<b>(266,878)</b>
Working Capital	0	305,000	258,276	563,276	57,875	(505,401)
Future Programs & Services	866,179	0	302,903	302,903	925,212	622,309
<b>Ending Fund Balance</b>	<b>866,179</b>	<b>305,000</b>	<b>561,179</b>	<b>866,179</b>	<b>983,087</b>	<b>116,908</b>

DESCRIPTION	FY2020 ACTUALS	FY2021 ADOPTED	FY2021 CHANGES	FY2021 REVISED	FY2022 ADOPTED	\$ Change From REVI
<b>Beginning Fund Balance</b>	<b>18,449,084</b>	<b>19,688,850</b>	<b>3,623,680</b>	<b>23,312,530</b>	<b>16,666,119</b>	<b>(6,646,411)</b>
Property Taxes	5,161,151	3,240,019	0	3,240,019	3,353,420	113,401
Other Taxes	10,713,807	10,800,000	1,000,000	11,800,000	11,664,000	(136,000)
Intergovernmental Revenue	17,599,316	21,976,654	1,420,000	23,396,654	22,321,674	(1,074,980)
Licenses & Permits	0	0	0	0	6,000,000	6,000,000
External Charges for Services	520,378	650,415	0	650,415	500,000	(150,415)
Interest Earnings	18,008	0	0	0	0	0
Miscellaneous Revenues	25,540	1,274,320	0	1,274,320	103,000	(1,171,320)
Sale of Capital Assets	750	0	0	0	0	0
Transfers from County Funds	3,817,343	4,211,526	0	4,211,526	3,876,538	(334,988)
Internal Charges for Services	209,341	15,000	0	15,000	15,000	0
<b>Total Revenue</b>	<b>38,065,634</b>	<b>42,167,934</b>	<b>2,420,000</b>	<b>44,587,934</b>	<b>47,833,632</b>	<b>3,245,698</b>
Personnel	6,625,707	6,906,580	0	6,906,580	7,738,112	831,532
Operating Costs	26,053,324	48,079,186	(6,250,000)	41,829,186	45,604,023	3,774,837
Capital Outlay	94,079	3,894,000	(1,620,000)	2,274,000	2,902,614	628,614
Other Financing Uses	429,078	449,579	(225,000)	224,579	191,601	(32,978)
<b>Total Expenses</b>	<b>33,202,188</b>	<b>59,329,345</b>	<b>(8,095,000)</b>	<b>51,234,345</b>	<b>56,436,350</b>	<b>5,202,005</b>
Working Capital	5,948,781	0	21,814	21,814	6,365,844	6,344,030
Capital Outlay & Projects	25,502,636	2,527,439	(21,814)	2,505,625	0	(2,505,625)
Future Programs & Services	-8,138,887	0	14,138,680	14,138,680	1,697,557	(12,441,123)
<b>Ending Fund Balance</b>	<b>23,312,530</b>	<b>2,527,439</b>	<b>14,138,680</b>	<b>16,666,119</b>	<b>8,063,401</b>	<b>(8,602,718)</b>

DESCRIPTION	FY2020 ACTUALS	FY2021 ADOPTED	FY2021 CHANGES	FY2021 REVISED	FY2022 ADOPTED	\$ Change From REVI
<b>Beginning Fund Balance</b>	<b>8,947,705</b>	<b>6,709,621</b>	<b>1,620,045</b>	<b>8,329,666</b>	<b>6,030,783</b>	<b>(2,298,883)</b>
Licenses & Permits	1,052,941	522,500	0	522,500	532,950	10,450
Interest Earnings	55,191	16,401	0	16,401	12,301	(4,100)
<b>Total Revenue</b>	<b>1,108,132</b>	<b>538,901</b>	<b>0</b>	<b>538,901</b>	<b>545,251</b>	<b>6,350</b>
Operating Costs	66,667	28,000	0	28,000	28,280	280
Other Financing Uses	1,659,504	2,809,784	0	2,809,784	3,545,275	735,491
<b>Total Expenses</b>	<b>1,726,171</b>	<b>2,837,784</b>	<b>0</b>	<b>2,837,784</b>	<b>3,573,555</b>	<b>735,771</b>
Future Programs & Services	8,329,666	4,410,738	1,620,045	6,030,783	3,002,479	(3,028,304)
<b>Ending Fund Balance</b>	<b>8,329,666</b>	<b>4,410,738</b>	<b>1,620,045</b>	<b>6,030,783</b>	<b>3,002,479</b>	<b>(3,028,304)</b>

DESCRIPTION	FY2020	FY2021	FY2021	FY2021	FY2022	\$ Change
	ACTUALS	ADOPTED	CHANGES	REVISED	ADOPTED	From REVI
<b>Beginning Fund Balance</b>	<b>13,380,084</b>	<b>13,400,143</b>	<b>2,031,970</b>	<b>15,432,113</b>	<b>17,880,638</b>	<b>2,448,525</b>
Property Taxes	9,337,790	10,225,228	0	10,225,228	10,408,418	183,190
Intergovernmental Revenue	36,719,557	40,081,427	0	40,081,427	43,333,273	3,251,846
Miscellaneous Revenues	802,854	1,123,652	0	1,123,652	1,208,941	85,289
Transfers from County Funds	75,000	0	0	0	0	0
<b>Total Revenue</b>	<b>46,935,200</b>	<b>51,430,307</b>	<b>0</b>	<b>51,430,307</b>	<b>54,950,632</b>	<b>3,520,325</b>
Personnel	29,230,289	31,585,726	0	31,585,726	37,133,217	5,547,491
Operating Costs	15,652,882	17,396,056	0	17,396,056	18,714,552	1,318,496
<b>Total Expenses</b>	<b>44,883,171</b>	<b>48,981,782</b>	<b>0</b>	<b>48,981,782</b>	<b>55,847,769</b>	<b>6,865,987</b>
Working Capital	0	6,000,000	0	6,000,000	11,200,000	5,200,000
Capital Outlay & Projects	7,477,835	0	0	0	0	0
Future Programs & Services	7,954,278	9,848,668	2,031,970	11,880,638	5,783,501	(6,097,137)
<b>Ending Fund Balance</b>	<b>15,432,113</b>	<b>15,848,668</b>	<b>2,031,970</b>	<b>17,880,638</b>	<b>16,983,501</b>	<b>(897,137)</b>

DESCRIPTION	FY2020	FY2021	FY2021	FY2021	FY2022	\$ Change
	ACTUALS	ADOPTED	CHANGES	REVISED	ADOPTED	From REVI
<b>Beginning Fund Balance</b>	<b>15,610,048</b>	<b>20,410,077</b>	<b>7,903,827</b>	<b>28,313,904</b>	<b>41,640,344</b>	<b>13,326,440</b>
Sales & Use Tax	17,972,372	18,215,629	3,303,844	21,519,473	19,417,861	(2,101,612)
Intergovernmental Revenue	335,547	369,075	(25,075)	344,000	344,000	0
Interest Earnings	122,815	150,000	(137,000)	13,000	112,500	99,500
Miscellaneous Revenues	453	0	0	0	0	0
<b>Total Revenue</b>	<b>18,431,188</b>	<b>18,734,704</b>	<b>3,141,769</b>	<b>21,876,473</b>	<b>19,874,361</b>	<b>(2,002,112)</b>
Personnel	658,851	673,442	0	673,442	776,520	103,078
Operating Costs	3,601,852	5,841,114	28,477	5,869,591	7,952,237	2,082,646
Capital Outlay	1,466,628	21,375,000	(19,368,000)	2,007,000	30,600,000	28,593,000
<b>Total Expenses</b>	<b>5,727,331</b>	<b>27,889,556</b>	<b>(19,339,523)</b>	<b>8,550,033</b>	<b>39,328,757</b>	<b>30,778,724</b>
Working Capital	0	1,500,000	0	1,500,000	0	(1,500,000)
Capital Outlay & Projects	0	0	19,568,000	19,568,000	0	(19,568,000)
Future Programs & Services	28,313,904	9,755,225	10,817,119	20,572,344	22,185,948	1,613,604
<b>Ending Fund Balance</b>	<b>28,313,904</b>	<b>11,255,225</b>	<b>30,385,119</b>	<b>41,640,344</b>	<b>22,185,948</b>	<b>(19,454,396)</b>



DESCRIPTION	FY2020 ACTUALS	FY2021 ADOPTED	FY2021 CHANGES	FY2021 REVISED	FY2022 ADOPTED	\$ Change From REVI
Property Taxes	4,761,908	4,811,744	0	4,811,744	5,104,865	293,121
Miscellaneous Revenues	491	0	0	0	0	0
<b>Total Revenue</b>	<b>4,762,399</b>	<b>4,811,744</b>	<b>0</b>	<b>4,811,744</b>	<b>5,104,865</b>	<b>293,121</b>
Operating Costs	4,762,399	4,811,744	0	4,811,744	5,104,865	293,121
<b>Total Expenses</b>	<b>4,762,399</b>	<b>4,811,744</b>	<b>0</b>	<b>4,811,744</b>	<b>5,104,865</b>	<b>293,121</b>

DESCRIPTION	FY2020 ACTUALS	FY2021 ADOPTED	FY2021 CHANGES	FY2021 REVISED	FY2022 ADOPTED	\$ Change From REVI
<b>Beginning Fund Balance</b>	<b>834,059</b>	<b>909,210</b>	<b>370,819</b>	<b>1,280,029</b>	<b>1,144,374</b>	<b>(135,655)</b>
Intergovernmental Revenue	3,886,502	2,912,104	1,463,613	4,375,717	3,396,844	(978,873)
External Charges for Services	307,358	135,162	540,767	675,929	279,939	(395,990)
Miscellaneous Revenues	225,958	106,750	(69,928)	36,822	101,535	64,713
Transfers from County Funds	804,468	1,701,722	199,948	1,901,670	1,891,991	(9,679)
Internal Charges for Services	1,675,400	0	18,980	18,980	352,046	333,066
<b>Total Revenue</b>	<b>6,899,687</b>	<b>4,855,738</b>	<b>2,153,380</b>	<b>7,009,118</b>	<b>6,022,355</b>	<b>(986,763)</b>
Personnel	3,998,291	3,436,219	590,437	4,026,656	4,863,244	836,588
Operating Costs	2,455,426	1,353,945	1,764,172	3,118,117	1,342,379	(1,775,738)
<b>Total Expenses</b>	<b>6,453,717</b>	<b>4,790,164</b>	<b>2,354,609</b>	<b>7,144,773</b>	<b>6,205,623</b>	<b>(939,150)</b>
Future Programs & Services	1,280,029	974,784	169,590	1,144,374	961,106	(183,268)
<b>Ending Fund Balance</b>	<b>1,280,029</b>	<b>974,784</b>	<b>169,590</b>	<b>1,144,374</b>	<b>961,106</b>	<b>(183,268)</b>

DESCRIPTION	FY2020	FY2021	FY2021	FY2021	FY2022	\$ Change
	ACTUALS	ADOPTED	CHANGES	REVISED	ADOPTED	From REVI
<b>Beginning Fund Balance</b>	<b>3,666,773</b>	<b>3,476,382</b>	<b>131,510</b>	<b>3,607,892</b>	<b>3,532,970</b>	<b>(74,922)</b>
Intergovernmental Revenue	42,000	209,801	(152,249)	57,552	78,479	20,927
External Charges for Services	8,464,202	8,814,064	(934,348)	7,879,716	8,664,202	784,486
Interest Earnings	24,454	50,000	(25,000)	25,000	25,000	0
Miscellaneous Revenues	33,744	42,690	17,867	60,557	42,575	(17,982)
Transfers from County Funds	2,106,163	628,823	1,000,000	1,628,823	620,643	(1,008,180)
Internal Charges for Services	0	90,600	0	90,600	91,000	400
<b>Total Revenue</b>	<b>10,670,563</b>	<b>9,835,978</b>	<b>(93,730)</b>	<b>9,742,248</b>	<b>9,521,899</b>	<b>(220,349)</b>
Personnel	7,726,876	7,872,653	(1,314,225)	6,558,428	8,382,543	1,824,115
Operating Costs	3,002,569	3,158,284	100,458	3,258,742	3,349,958	91,216
<b>Total Expenses</b>	<b>10,729,444</b>	<b>11,030,937</b>	<b>(1,213,767)</b>	<b>9,817,170</b>	<b>11,732,501</b>	<b>1,915,331</b>
Working Capital	0	777,961	0	777,961	771,961	(6,000)
Capital Outlay & Projects	0	50,000	0	50,000	50,000	0
Future Programs & Services	3,607,892	1,453,462	1,251,547	2,705,009	500,407	(2,204,602)
<b>Ending Fund Balance</b>	<b>3,607,892</b>	<b>2,281,423</b>	<b>1,251,547</b>	<b>3,532,970</b>	<b>1,322,368</b>	<b>(2,210,602)</b>

DESCRIPTION	FY2020 ACTUALS	FY2021 ADOPTED	FY2021 CHANGES	FY2021 REVISED	FY2022 ADOPTED	\$ Change From REVI
<b>Beginning Fund Balance</b>	<b>2,303,876</b>	<b>2,186,411</b>	<b>411,559</b>	<b>2,597,970</b>	<b>2,959,114</b>	<b>361,144</b>
Property Taxes	3,923,615	4,126,840	0	4,126,840	4,408,146	281,306
Intergovernmental Revenue	5,818,011	5,577,503	3,093,418	8,670,921	8,321,939	(348,982)
Licenses & Permits	800,056	827,682	0	827,682	882,000	54,318
External Charges for Services	595,960	757,750	0	757,750	737,810	(19,940)
Miscellaneous Revenues	94,283	44,000	34,112	78,112	21,000	(57,112)
Transfers from County Funds	229,000	0	0	0	0	0
Internal Charges for Services	125,552	142,000	0	142,000	153,800	11,800
<b>Total Revenue</b>	<b>11,586,477</b>	<b>11,475,775</b>	<b>3,127,530</b>	<b>14,603,305</b>	<b>14,524,695</b>	<b>(78,610)</b>
Personnel	9,691,755	9,481,052	2,529,698	12,010,750	12,135,457	124,707
Operating Costs	1,600,627	1,797,735	433,676	2,231,411	2,478,365	246,954
<b>Total Expenses</b>	<b>11,292,383</b>	<b>11,278,787</b>	<b>2,963,374</b>	<b>14,242,161</b>	<b>14,613,822</b>	<b>371,661</b>
Working Capital	662,964	880,307	0	880,307	0	(880,307)
Future Programs & Services	1,935,006	1,339,487	575,715	1,915,202	2,869,987	954,785
Reserved for Emergencies	0	163,605	0	163,605	0	(163,605)
<b>Ending Fund Balance</b>	<b>2,597,970</b>	<b>2,383,399</b>	<b>575,715</b>	<b>2,959,114</b>	<b>2,869,987</b>	<b>(89,127)</b>

DESCRIPTION	FY2020 ACTUALS	FY2021 ADOPTED	FY2021 CHANGES	FY2021 REVISED	FY2022 ADOPTED	\$ Change From REVI
<b>Beginning Fund Balance</b>	<b>516,444</b>	<b>608,944</b>	<b>(16,563)</b>	<b>592,381</b>	<b>678,261</b>	<b>85,880</b>
External Charges for Services	79,531	90,250	0	90,250	80,000	(10,250)
Interest Earnings	3,159	3,630	0	3,630	1,600	(2,030)
<b>Total Revenue</b>	<b>82,689</b>	<b>93,880</b>	<b>0</b>	<b>93,880</b>	<b>81,600</b>	<b>(12,280)</b>
Operating Costs	6,753	8,000	0	8,000	8,080	80
<b>Total Expenses</b>	<b>6,753</b>	<b>8,000</b>	<b>0</b>	<b>8,000</b>	<b>8,080</b>	<b>80</b>
Future Programs & Services	592,381	694,824	(16,563)	678,261	751,781	73,520
<b>Ending Fund Balance</b>	<b>592,381</b>	<b>694,824</b>	<b>(16,563)</b>	<b>678,261</b>	<b>751,781</b>	<b>73,520</b>

DESCRIPTION	FY2020 ACTUALS	FY2021 ADOPTED	FY2021 CHANGES	FY2021 REVISED	FY2022 ADOPTED	\$ Change From REVI
<b>Beginning Fund Balance</b>	<b>594,290</b>	<b>591,618</b>	<b>15,689</b>	<b>607,307</b>	<b>602,151</b>	<b>(5,156)</b>
External Charges for Services	35,721	17,880	0	17,880	21,400	3,520
Interest Earnings	3,204	2,106	0	2,106	249	(1,857)
Transfers from County Funds	30,996	33,360	0	33,360	30,000	(3,360)
<b>Total Revenue</b>	<b>69,922</b>	<b>53,346</b>	<b>0</b>	<b>53,346</b>	<b>51,649</b>	<b>(1,697)</b>
Operating Costs	56,905	43,502	0	43,502	147,517	104,015
Other Financing Uses	0	15,000	0	15,000	0	(15,000)
<b>Total Expenses</b>	<b>56,905</b>	<b>58,502</b>	<b>0</b>	<b>58,502</b>	<b>147,517</b>	<b>89,015</b>
Capital Outlay & Projects	0	0	383,421	383,421	0	(383,421)
Future Programs & Services	607,307	586,462	(367,732)	218,730	506,283	287,553
<b>Ending Fund Balance</b>	<b>607,307</b>	<b>586,462</b>	<b>15,689</b>	<b>602,151</b>	<b>506,283</b>	<b>(95,868)</b>

DESCRIPTION	FY2020	FY2021	FY2021	FY2021	FY2022	\$ Change
	ACTUALS	ADOPTED	CHANGES	REVISED	ADOPTED	From REVI
<b>Beginning Fund Balance</b>	<b>7,989,590</b>	<b>7,639,479</b>	<b>487,811</b>	<b>8,127,290</b>	<b>8,339,570</b>	<b>212,280</b>
Property Taxes	2,649,884	2,952,125	0	2,952,125	3,137,583	185,458
Other Taxes	190,623	203,631	0	203,631	216,636	13,005
Interest Earnings	54,099	52,506	0	52,506	31,401	(21,105)
Miscellaneous Revenues	8,770	0	34,147	34,147	0	(34,147)
Transfers from County Funds	221,601	221,601	0	221,601	222,151	550
<b>Total Revenue</b>	<b>3,124,977</b>	<b>3,429,863</b>	<b>34,147</b>	<b>3,464,010</b>	<b>3,607,771</b>	<b>143,761</b>
Operating Costs	2,568,639	2,653,086	580,364	3,233,450	1,999,357	(1,234,093)
Debt Service	218,640	218,280	0	218,280	218,880	600
Other Financing Uses	200,000	-200,000	0	-200,000	200,000	400,000
<b>Total Expenses</b>	<b>2,987,279</b>	<b>2,671,366</b>	<b>580,364</b>	<b>3,251,730</b>	<b>2,418,237</b>	<b>(833,493)</b>
Future Programs & Services	8,127,290	8,397,976	(58,406)	8,339,570	9,529,104	1,189,534
<b>Ending Fund Balance</b>	<b>8,127,290</b>	<b>8,397,976</b>	<b>(58,406)</b>	<b>8,339,570</b>	<b>9,529,104</b>	<b>1,189,534</b>

DESCRIPTION	FY2020 ACTUALS	FY2021 ADOPTED	FY2021 CHANGES	FY2021 REVISED	FY2022 ADOPTED	\$ Change From REVI
<b>Beginning Fund Balance</b>	<b>47,359,721</b>	<b>47,499,530</b>	<b>1,912,615</b>	<b>49,412,145</b>	<b>28,873,556</b>	<b>(20,538,589)</b>
Licenses & Permits	17,005	15,000	0	15,000	3,500	(11,500)
External Charges for Services	11,485,708	14,581,518	0	14,581,518	14,771,896	190,378
Interest Earnings	278,282	300,000	0	300,000	300,000	0
Miscellaneous Revenues	12,865	12,320	0	12,320	12,326	6
Internal Charges for Services	11,287	18,000	0	18,000	18,360	360
<b>Total Revenue</b>	<b>11,805,148</b>	<b>14,926,838</b>	<b>0</b>	<b>14,926,838</b>	<b>15,106,082</b>	<b>179,244</b>
Personnel	2,685,817	2,941,777	0	2,941,777	3,426,826	485,049
Operating Costs	6,002,870	6,345,472	0	6,345,472	29,135,659	22,790,187
Capital Outlay	111,769	26,178,178	0	26,178,178	9,000,000	(17,178,178)
Other Financing Uses	952,267	0	0	0	0	0
<b>Total Expenses</b>	<b>9,752,724</b>	<b>35,465,427</b>	<b>0</b>	<b>35,465,427</b>	<b>41,562,485</b>	<b>6,097,058</b>
Working Capital	2,000,000	2,000,000	0	2,000,000	0	(2,000,000)
Capital Outlay & Projects	24,699,475	24,699,475	0	24,699,475	0	(24,699,475)
Future Programs & Services	22,712,670	261,466	1,912,615	2,174,081	2,417,153	243,072
<b>Ending Fund Balance</b>	<b>49,412,145</b>	<b>26,960,941</b>	<b>1,912,615</b>	<b>28,873,556</b>	<b>2,417,153</b>	<b>(26,456,403)</b>



DESCRIPTION	FY2020 ACTUALS	FY2021 ADOPTED	FY2021 CHANGES	FY2021 REVISED	FY2022 ADOPTED	\$ Change From REVI
<b>Beginning Fund Balance</b>	<b>1,316,097</b>	<b>1,325,024</b>	<b>6,126</b>	<b>1,331,150</b>	<b>1,350,199</b>	<b>19,049</b>
Property Taxes	99	0	0	0	0	0
Interest Earnings	101,846	101,048	1,007	102,055	88,190	(13,865)
Assessments	278,860	263,821	96,346	360,167	262,459	(97,708)
<b>Total Revenue</b>	<b>380,804</b>	<b>364,869</b>	<b>97,353</b>	<b>462,222</b>	<b>350,649</b>	<b>(111,573)</b>
Debt Service	365,751	345,820	97,353	443,173	343,940	(99,233)
<b>Total Expenses</b>	<b>365,751</b>	<b>345,820</b>	<b>97,353</b>	<b>443,173</b>	<b>343,940</b>	<b>(99,233)</b>
Future Programs & Services	1,335,637	1,344,073	6,126	1,350,199	1,356,908	6,709
<b>Ending Fund Balance</b>	<b>1,331,150</b>	<b>1,344,073</b>	<b>6,126</b>	<b>1,350,199</b>	<b>1,356,908</b>	<b>6,709</b>

DESCRIPTION	FY2020 ACTUALS	FY2021 ADOPTED	FY2021 CHANGES	FY2021 REVISED	FY2022 ADOPTED	\$ Change From REVI
Transfers from County Funds	5,931,121	5,930,250	0	5,930,250	5,931,250	1,000
<b>Total Revenue</b>	<b>5,931,121</b>	<b>5,930,250</b>	<b>0</b>	<b>5,930,250</b>	<b>5,931,250</b>	<b>1,000</b>
Debt Service	5,931,121	5,930,250	0	5,930,250	5,931,250	1,000
<b>Total Expenses</b>	<b>5,931,121</b>	<b>5,930,250</b>	<b>0</b>	<b>5,930,250</b>	<b>5,931,250</b>	<b>1,000</b>

DESCRIPTION	FY2020 ACTUALS	FY2021 ADOPTED	FY2021 CHANGES	FY2021 REVISED	FY2022 ADOPTED	\$ Change From REVI
<b>Beginning Fund Balance</b>	<b>117,570</b>	<b>75,948</b>	<b>225,489</b>	<b>301,437</b>	<b>276,082</b>	<b>(25,355)</b>
Property Taxes	7	0	0	0	0	0
External Charges for Services	300	95,000	0	95,000	96,900	1,900
Interest Earnings	21,755	7,534	0	7,534	5,651	(1,883)
Miscellaneous Revenues	133,092	200	0	200	204	4
Assessments	52,851	43,615	0	43,615	44,487	872
Transfers from County Funds	0	0	77,660	77,660	0	(77,660)
<b>Total Revenue</b>	<b>208,005</b>	<b>146,349</b>	<b>77,660</b>	<b>224,009</b>	<b>147,242</b>	<b>(76,767)</b>
Operating Costs	24,138	19,044	77,000	96,044	19,234	(76,810)
Capital Outlay	0	0	660	660	0	(660)
Other Financing Uses	0	75,000	77,660	152,660	77,625	(75,035)
<b>Total Expenses</b>	<b>24,138</b>	<b>94,044</b>	<b>155,320</b>	<b>249,364</b>	<b>96,859</b>	<b>(152,505)</b>
Capital Outlay & Projects	301,437	-323,995	(77,660)	-401,655	0	401,655
Future Programs & Services	0	452,248	225,489	677,737	326,465	(351,272)
<b>Ending Fund Balance</b>	<b>301,437</b>	<b>128,253</b>	<b>147,829</b>	<b>276,082</b>	<b>326,465</b>	<b>50,383</b>

DESCRIPTION	FY2020 ACTUALS	FY2021 ADOPTED	FY2021 CHANGES	FY2021 REVISED	FY2022 ADOPTED	\$ Change From REVI
<b>Beginning Fund Balance</b>	<b>136,044</b>	<b>4,068,276</b>	<b>1,947,920</b>	<b>6,016,196</b>	<b>5,551,719</b>	<b>(464,477)</b>
Transfers from County Funds	8,874,157	2,290,160	476,050	2,766,210	2,724,669	(41,541)
Internal Charges for Services	95,233	0	0	0	0	0
<b>Total Revenue</b>	<b>8,969,390</b>	<b>2,290,160</b>	<b>476,050</b>	<b>2,766,210</b>	<b>2,724,669</b>	<b>(41,541)</b>
Personnel	16,589	0	0	0	0	0
Operating Costs	1,815,077	2,168,741	476,050	2,644,791	2,582,209	(62,582)
Capital Outlay	1,257,570	585,896	0	585,896	2,199,279	1,613,383
<b>Total Expenses</b>	<b>3,089,237</b>	<b>2,754,637</b>	<b>476,050</b>	<b>3,230,687</b>	<b>4,781,488</b>	<b>1,550,801</b>
Capital Outlay & Projects	6,016,196	4,225,317	1,947,920	6,173,237	3,494,900	(2,678,337)
Future Programs & Services	0	-621,518	0	-621,518	0	621,518
<b>Ending Fund Balance</b>	<b>6,016,196</b>	<b>3,603,799</b>	<b>1,947,920</b>	<b>5,551,719</b>	<b>3,494,900</b>	<b>(2,056,819)</b>

DESCRIPTION	FY2020 ACTUALS	FY2021 ADOPTED	FY2021 CHANGES	FY2021 REVISED	FY2022 ADOPTED	\$ Change From REVI
<b>Beginning Fund Balance</b>	<b>119,682,510</b>	<b>101,316,249</b>	<b>1,292,786</b>	<b>102,609,035</b>	<b>71,246,982</b>	<b>(31,362,053)</b>
Property Taxes	5	0	0	0	0	0
Intergovernmental Revenue	257,844	0	466,758	466,758	0	(466,758)
Interest Earnings	704,368	350,000	(250,000)	100,000	100,000	0
Miscellaneous Revenues	510	0	0	0	0	0
Transfers from County Funds	9,454,040	14,000,000	5,651,389	19,651,389	4,000,000	(15,651,389)
<b>Total Revenue</b>	<b>10,416,768</b>	<b>14,350,000</b>	<b>5,868,147</b>	<b>20,218,147</b>	<b>4,100,000</b>	<b>(16,118,147)</b>
Personnel	4,542	0	0	0	0	0
Operating Costs	504,839	0	1,143,153	1,143,153	0	(1,143,153)
Capital Outlay	26,980,863	61,100,000	(10,662,953)	50,437,047	58,500,000	8,062,953
<b>Total Expenses</b>	<b>27,490,243</b>	<b>61,100,000</b>	<b>(9,519,800)</b>	<b>51,580,200</b>	<b>58,500,000</b>	<b>6,919,800</b>
Working Capital	1,000,000	0	0	0	0	0
Capital Outlay & Projects	101,609,035	54,566,249	16,680,733	71,246,982	16,846,982	(54,400,000)
<b>Ending Fund Balance</b>	<b>102,609,035</b>	<b>54,566,249</b>	<b>16,680,733</b>	<b>71,246,982</b>	<b>16,846,982</b>	<b>(54,400,000)</b>

DESCRIPTION	FY2020 ACTUALS	FY2021 ADOPTED	FY2021 CHANGES	FY2021 REVISED	FY2022 ADOPTED	\$ Change From REVI
<b>Beginning Fund Balance</b>	<b>4,300,619</b>	<b>2,082,028</b>	<b>2,337,288</b>	<b>4,419,316</b>	<b>3,201,070</b>	<b>(1,218,246)</b>
External Charges for Services	27,630	0	25,000	25,000	25,500	500
Miscellaneous Revenues	4,449	0	0	0	0	0
Sale of Capital Assets	630	0	0	0	0	0
Transfers from County Funds	1,087,293	1,042,797	0	1,042,797	1,300,000	257,203
<b>Total Revenue</b>	<b>1,120,002</b>	<b>1,042,797</b>	<b>25,000</b>	<b>1,067,797</b>	<b>1,325,500</b>	<b>257,703</b>
Operating Costs	444,357	676,703	1,212,840	1,889,543	570,048	(1,319,495)
Capital Outlay	154,226	19,500	0	19,500	12,075	(7,425)
Other Financing Uses	402,722	0	377,000	377,000	0	(377,000)
<b>Total Expenses</b>	<b>1,001,305</b>	<b>696,203</b>	<b>1,589,840</b>	<b>2,286,043</b>	<b>582,123</b>	<b>(1,703,920)</b>
Capital Outlay & Projects	0	2,354,753	1,149,448	3,504,201	3,944,447	440,246
Future Programs & Services	4,419,316	73,869	(377,000)	-303,131	0	303,131
<b>Ending Fund Balance</b>	<b>4,419,316</b>	<b>2,428,622</b>	<b>772,448</b>	<b>3,201,070</b>	<b>3,944,447</b>	<b>743,377</b>

DESCRIPTION	FY2020 ACTUALS	FY2021 ADOPTED	FY2021 CHANGES	FY2021 REVISED	FY2022 ADOPTED	\$ Change From REVI
<b>Beginning Fund Balance</b>	<b>10,957,058</b>	<b>3,467,707</b>	<b>201,392</b>	<b>3,669,099</b>	<b>1,845,325</b>	<b>(1,823,774)</b>
External Charges for Services	114,978	111,500	0	111,500	46,240	(65,260)
Miscellaneous Revenues	2,052	0	0	0	0	0
Sale of Capital Assets	7,440	3,000	0	3,000	0	(3,000)
Transfers from County Funds	0	0	455,320	455,320	0	(455,320)
Internal Charges for Services	5,677,910	5,650,000	0	5,650,000	4,574,000	(1,076,000)
<b>Total Revenue</b>	<b>5,802,380</b>	<b>5,764,500</b>	<b>455,320</b>	<b>6,219,820</b>	<b>4,620,240</b>	<b>(1,599,580)</b>
Personnel	1,837,122	1,794,621	0	1,794,621	1,712,105	(82,516)
Operating Costs	2,940,426	2,651,760	497,320	3,149,080	2,783,184	(365,896)
Capital Outlay	1,754,627	3,099,893	0	3,099,893	650,000	(2,449,893)
Other Financing Uses	6,558,164	0	0	0	0	0
<b>Total Expenses</b>	<b>13,090,339</b>	<b>7,546,274</b>	<b>497,320</b>	<b>8,043,594</b>	<b>5,145,289</b>	<b>(2,898,305)</b>
Working Capital	322,566	0	0	0	0	0
Capital Outlay & Projects	3,096,533	739,370	52,446	791,816	880,556	88,740
Future Programs & Services	250,000	946,563	106,946	1,053,509	439,720	(613,789)
<b>Ending Fund Balance</b>	<b>3,669,099</b>	<b>1,685,933</b>	<b>159,392</b>	<b>1,845,325</b>	<b>1,320,276</b>	<b>(525,049)</b>

DESCRIPTION	FY2020	FY2021	FY2021	FY2021	FY2022	\$ Change
	ACTUALS	ADOPTED	CHANGES	REVISED	ADOPTED	From REVI
<b>Beginning Fund Balance</b>	<b>6,059,863</b>	<b>5,883,593</b>	<b>1,882,701</b>	<b>7,766,294</b>	<b>5,447,206</b>	<b>(2,319,088)</b>
External Charges for Services	31,133	36,570	0	36,570	37,301	731
Miscellaneous Revenues	2,615	0	0	0	0	0
Transfers from County Funds	8,942,460	8,762,563	37,000	8,799,563	9,876,172	1,076,609
Internal Charges for Services	2,397,630	2,474,892	0	2,474,892	2,316,316	(158,576)
<b>Total Revenue</b>	<b>11,373,838</b>	<b>11,274,025</b>	<b>37,000</b>	<b>11,311,025</b>	<b>12,229,789</b>	<b>918,764</b>
Personnel	2,899,125	2,931,638	0	2,931,638	3,292,408	360,770
Operating Costs	6,673,686	10,630,076	(148,106)	10,481,970	7,913,616	(2,568,354)
Capital Outlay	15,555	0	5,860	5,860	0	(5,860)
Other Financing Uses	79,040	0	210,645	210,645	0	(210,645)
<b>Total Expenses</b>	<b>9,667,407</b>	<b>13,561,714</b>	<b>68,399</b>	<b>13,630,113</b>	<b>11,206,024</b>	<b>(2,424,089)</b>
Working Capital	2,052,122	1,485,053	567,069	2,052,122	611,886	(1,440,236)
Capital Outlay & Projects	0	623,000	(623,000)	0	1,092,000	1,092,000
Future Programs & Services	5,714,172	1,487,851	1,907,233	3,395,084	4,767,085	1,372,001
<b>Ending Fund Balance</b>	<b>7,766,294</b>	<b>3,595,904</b>	<b>1,851,302</b>	<b>5,447,206</b>	<b>6,470,971</b>	<b>1,023,765</b>



DESCRIPTION	FY2020	FY2021	FY2021	FY2021	FY2022	\$ Change
	ACTUALS	ADOPTED	CHANGES	REVISED	ADOPTED	From REVI
<b>Beginning Fund Balance</b>	<b>9,925,637</b>	<b>8,884,466</b>	<b>1,858,661</b>	<b>10,743,127</b>	<b>10,579,570</b>	<b>(163,557)</b>
Intergovernmental Revenue	1,002	0	0	0	23,734	23,734
External Charges for Services	170,061	265,504	0	265,504	180,514	(84,990)
Miscellaneous Revenues	79,560	0	0	0	0	0
Sale of Capital Assets	1,433,215	400,000	0	400,000	400,000	0
Transfers from County Funds	1,663,106	0	0	0	0	0
Internal Charges for Services	10,023,021	10,505,592	0	10,505,592	10,886,204	380,612
<b>Total Revenue</b>	<b>13,369,966</b>	<b>11,171,096</b>	<b>0</b>	<b>11,171,096</b>	<b>11,490,452</b>	<b>319,356</b>
Personnel	1,631,692	1,603,596	0	1,603,596	2,040,861	437,265
Operating Costs	4,371,691	3,926,121	1,000,000	4,926,121	4,133,421	(792,700)
Capital Outlay	6,542,264	4,804,936	0	4,804,936	6,000,586	1,195,650
Other Financing Uses	6,829	0	0	0	3,000,000	3,000,000
<b>Total Expenses</b>	<b>12,552,476</b>	<b>10,334,653</b>	<b>1,000,000</b>	<b>11,334,653</b>	<b>15,174,868</b>	<b>3,840,215</b>
Working Capital	0	2,080,000	0	2,080,000	2,009,031	(70,969)
Capital Outlay & Projects	0	7,881,036	858,661	8,739,697	4,886,123	(3,853,574)
Future Programs & Services	10,743,127	-240,127	0	-240,127	0	240,127
<b>Ending Fund Balance</b>	<b>10,743,127</b>	<b>9,720,909</b>	<b>858,661</b>	<b>10,579,570</b>	<b>6,895,154</b>	<b>(3,684,416)</b>

DESCRIPTION	FY2020 ACTUALS	FY2021 ADOPTED	FY2021 CHANGES	FY2021 REVISED	FY2022 ADOPTED	\$ Change From REVI
<b>Beginning Fund Balance</b>	<b>12,166,612</b>	<b>14,152,121</b>	<b>3,968,491</b>	<b>18,120,612</b>	<b>9,326,938</b>	<b>(8,793,674)</b>
Interest Earnings	98,917	90,000	(68,000)	22,000	90,000	68,000
Miscellaneous Revenues	857,326	600,000	0	600,000	600,000	0
Transfers from County Funds	767,522	750,000	250,000	1,000,000	825,000	(175,000)
Internal Charges for Services	29,211,657	21,250,000	0	21,250,000	29,285,000	8,035,000
<b>Total Revenue</b>	<b>30,935,422</b>	<b>22,690,000</b>	<b>182,000</b>	<b>22,872,000</b>	<b>30,800,000</b>	<b>7,928,000</b>
Personnel	823,087	813,256	246,000	1,059,256	897,203	(162,053)
Operating Costs	24,158,335	29,357,398	1,249,020	30,606,418	29,090,834	(1,515,584)
<b>Total Expenses</b>	<b>24,981,422</b>	<b>30,170,654</b>	<b>1,495,020</b>	<b>31,665,674</b>	<b>29,988,037</b>	<b>(1,677,637)</b>
Future Programs & Services	18,120,612	6,671,467	2,655,471	9,326,938	10,138,901	811,963
<b>Ending Fund Balance</b>	<b>18,120,612</b>	<b>6,671,467</b>	<b>2,655,471</b>	<b>9,326,938</b>	<b>10,138,901</b>	<b>811,963</b>

DESCRIPTION	FY2020 ACTUALS	FY2021 ADOPTED	FY2021 CHANGES	FY2021 REVISED	FY2022 ADOPTED	\$ Change From REVI
<b>Beginning Fund Balance</b>	<b>1,659,453</b>	<b>1,546,453</b>	<b>213,679</b>	<b>1,760,132</b>	<b>1,633,032</b>	<b>(127,100)</b>
Interest Earnings	10,856	9,000	(7,100)	1,900	9,000	7,100
Internal Charges for Services	129,054	120,000	6,000	126,000	120,000	(6,000)
<b>Total Revenue</b>	<b>139,910</b>	<b>129,000</b>	<b>(1,100)</b>	<b>127,900</b>	<b>129,000</b>	<b>1,100</b>
Operating Costs	39,231	255,000	0	255,000	255,000	0
<b>Total Expenses</b>	<b>39,231</b>	<b>255,000</b>	<b>0</b>	<b>255,000</b>	<b>255,000</b>	<b>0</b>
Future Programs & Services	1,760,132	1,420,453	212,579	1,633,032	1,507,032	(126,000)
<b>Ending Fund Balance</b>	<b>1,760,132</b>	<b>1,420,453</b>	<b>212,579</b>	<b>1,633,032</b>	<b>1,507,032</b>	<b>(126,000)</b>

DESCRIPTION	FY2020 ACTUALS	FY2021 ADOPTED	FY2021 CHANGES	FY2021 REVISED	FY2022 ADOPTED	\$ Change From REVI
<b>Beginning Fund Balance</b>	<b>10,908,306</b>	<b>10,058,485</b>	<b>390,133</b>	<b>10,448,618</b>	<b>9,304,241</b>	<b>(1,144,377)</b>
Interest Earnings	91,518	75,000	0	75,000	75,000	0
Miscellaneous Revenues	49,495	50,000	0	50,000	50,000	0
Internal Charges for Services	2,735,330	2,941,986	0	2,941,986	3,742,604	800,618
<b>Total Revenue</b>	<b>2,876,343</b>	<b>3,066,986</b>	<b>0</b>	<b>3,066,986</b>	<b>3,867,604</b>	<b>800,618</b>
Personnel	298,548	309,903	0	309,903	342,691	32,788
Operating Costs	3,037,482	2,751,460	1,150,000	3,901,460	3,524,911	(376,549)
<b>Total Expenses</b>	<b>3,336,031</b>	<b>3,061,363</b>	<b>1,150,000</b>	<b>4,211,363</b>	<b>3,867,602</b>	<b>(343,761)</b>
Working Capital	518,324	518,324	0	518,324	518,326	2
Future Programs & Services	9,930,294	9,545,784	(759,867)	8,785,917	8,785,917	0
<b>Ending Fund Balance</b>	<b>10,448,618</b>	<b>10,064,108</b>	<b>(759,867)</b>	<b>9,304,241</b>	<b>9,304,243</b>	<b>2</b>

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## **Section E - Budget Adoption Documents**

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**NOTICE AND RESOLUTION TO TRANSFER FUNDS AND AMEND BUDGET**

Item 2.

**A Resolution to Amend the 2021 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 15, 2021, at 10:00 a.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**

<b>Spending Agency</b>	<b>2021 Adopted</b>	<b>2021 Revised</b>	<b>2021 Change</b>
Assessor	4,596,403	4,866,122	269,719
Clerk & Recorder	9,369,733	9,758,126	388,393
Coroner	1,537,892	1,737,892	200,000
County Manager	50,193,126	71,739,864	21,546,738
CPIRS	7,766,209	15,508,237	7,742,028
Criminal Justice	9,218,142	9,499,299	281,157
District Attorney	9,860,607	10,445,490	584,883
Financial Services	2,701,004	2,803,569	102,565
Human & Economic Health	1,136,181	12,561,849	11,425,668
Information Technology	10,326,035	10,655,010	328,975
Sheriff	60,420,942	63,377,149	2,956,207
Surveyor	9,806	9,806	0
Treasurer	1,558,536	1,558,436	(100)
<b>Total – General Fund</b>	<b>168,694,616</b>	<b>214,520,849</b>	<b>45,826,233</b>

**Spending Agency****Fund 101: General, Climate Change  
& Natural Disaster Fund**

	<b>2021 Appropriation</b>	<b>2021 Revised Appropriation</b>	<b>FY2021 CHANGE</b>
Budgeted Beginning Fund Balance	67,782,420	84,856,596	17,074,176
Total Revenue	168,202,036	237,059,707	68,857,671
Total Expense	168,694,616	214,520,849	45,826,233
32003 Reserved for Emergencies	8,400,000	8,400,000	0
32004 Working Capital	15,280,000	15,280,000	0
32006 Future Programs/Services	28,469,146	78,073,227	49,604,081
30400 Equity unassigned/unrestricted	15,140,694	5,642,227	(9,498,467)

**Fund 125: Section 125 Fund**

	<b>2021 Appropriation</b>	<b>2021 Revised Appropriation</b>	<b>FY2021 CHANGE</b>
Budgeted Beginning Fund Balance	187,254	189,664	2,410
Total Revenue	5,000	18,800	13,800
Total Expense	25,000	25,500	500
32006 Future Programs/Services	167,254	182,964	15,710

**Fund 200: Sales Tax Fund**

	<b>2021 Appropriation</b>	<b>2021 Revised Appropriation</b>	<b>FY2021 CHANGE</b>
Budgeted Beginning Fund Balance	5,315,038	4,408,231	(906,807)
Total Revenue	11,054,767	14,688,189	3,633,422
Total Expense	13,502,995	15,352,740	1,849,745
32006 Future Programs/Services	2,866,810	3,743,680	876,870

**Fund 215: Natural Resources Fund**

	<b>2021 Appropriation</b>	<b>2021 Revised Appropriation</b>	<b>FY2021 CHANGE</b>
Budgeted Beginning Fund Balance	7,911,393	12,873,879	4,962,486
Total Revenue	16,635,708	16,613,924	(21,784)
Total Expense	14,617,925	17,723,970	3,106,045
32006 Future Programs/Services	9,929,176	11,763,833	1,834,657

**Fund 220: Parks Fund**

	<b>2021 Appropriation</b>	<b>2021 Revised Appropriation</b>	<b>FY2021 CHANGE</b>
Budgeted Beginning Fund Balance	2,416,929	3,537,396	1,120,467
Total Revenue	10,316,839	11,178,624	861,785
Total Expense	11,879,251	13,457,822	1,578,571
32006 Future Programs/Services	854,517	1,258,198	403,681

**Fund 225: Pest Control District Fund**

	<b>2021 Appropriation</b>	<b>2021 Revised Appropriation</b>	<b>FY2021 CHANGE</b>
Budgeted Beginning Fund Balance	1,417,671	1,491,474	73,803
Total Revenue	1,543,190	1,409,972	(133,218)
Total Expense	1,445,558	1,278,460	(167,098)
32003 Reserved for Emergencies	46,687	46,687	0
32004 Working Capital	155,624	155,624	0
32006 Future Programs/Services	1,312,992	1,420,675	107,683

**Fund 230: Conservation Trust Fund**

	<b>2021 Appropriation</b>	<b>2021 Revised Appropriation</b>	<b>FY2021 CHANGE</b>
Budgeted Beginning Fund Balance	3,860,083	4,066,729	206,646
Total Revenue	767,742	767,742	0
Total Expense	1,338,864	1,416,098	77,234
32006 Future Programs/Services	3,288,961	3,418,373	129,412

**Fund 240: The Ranch Fund**

	<b>2021 Appropriation</b>	<b>2021 Revised Appropriation</b>	<b>FY2021 CHANGE</b>
Budgeted Beginning Fund Balance	28,672,373	27,554,973	(1,117,400)
Total Revenue	16,852,723	18,792,477	1,939,754
Total Expense	41,994,845	15,184,122	(26,810,723)
32006 Future Programs/Services	3,530,251	2,178,174	(1,352,077)
30400 Equity unassigned/unrestricted	0	889,917	889,917
30210 FB restricted: Cap projects	0	1,095,237	1,095,237
32005 Capital Outlay and Projects	0	27,000,000	27,000,000

**Fund 245: Building Inspection Fund**

	<b>2021</b>	<b>2021 Revised</b>	<b>FY2021</b>
	<b>Appropriation</b>	<b>Appropriation</b>	<b>CHANGE</b>
Budgeted Beginning Fund Balance	3,875,076	4,112,036	236,960
Total Revenue	2,732,414	2,732,414	0
Total Expense	2,758,088	2,937,150	179,062
32004 Working Capital	2,846,337	2,846,337	0
32006 Future Programs/Services	868,065	925,963	57,898
32005 Capital Outlay and Projects	135,000	135,000	0

**Fund 246: Public Trustee Fund**

	<b>2021</b>	<b>2021 Revised</b>	<b>FY2021</b>
	<b>Appropriation</b>	<b>Appropriation</b>	<b>CHANGE</b>
Budgeted Beginning Fund Balance	305,000	866,179	561,179
Total Revenue	330,000	536,270	206,270
Total Expense	330,000	536,270	206,270
32004 Working Capital	305,000	866,179	561,179

**Fund 252: Road and Bridge Fund**

	<b>2021</b>	<b>2021 Revised</b>	<b>FY2021</b>
	<b>Appropriation</b>	<b>Appropriation</b>	<b>CHANGE</b>
Budgeted Beginning Fund Balance	19,688,850	23,312,530	3,623,680
Total Revenue	42,167,934	44,587,934	2,420,000
Total Expense	59,329,345	51,234,345	(8,095,000)
32004 Working Capital	0	21,814	21,814
32006 Future Programs/Services	0	14,138,680	14,138,680
32005 Capital Outlay and Projects	2,527,439	2,505,625	(21,814)

**Fund 255: Transportation Expansion**

	<b>2021</b>	<b>2021 Revised</b>	<b>FY2021</b>
	<b>Appropriation</b>	<b>Appropriation</b>	<b>CHANGE</b>
Budgeted Beginning Fund Balance	6,709,621	8,329,666	1,620,045
Total Revenue	538,901	538,901	0
Total Expense	2,837,784	2,837,784	0
32006 Future Programs/Services	4,410,738	6,030,783	1,620,045

**Fund 262: Human Services Fund**

	<b>2021</b>	<b>2021 Revised</b>	<b>FY2021</b>
	<b>Appropriation</b>	<b>Appropriation</b>	<b>CHANGE</b>
Budgeted Beginning Fund Balance	13,400,143	15,432,113	2,031,970
Total Revenue	51,430,307	51,430,307	0
Total Expense	48,981,782	48,981,782	0
32004 Working Capital	6,000,000	6,000,000	0
32006 Future Programs/Services	9,848,668	11,880,638	2,031,970

**Fund 265: Behavioral Health Fund**

	<b>2021</b>	<b>2021 Revised</b>	<b>FY2021</b>
	<b>Appropriation</b>	<b>Appropriation</b>	<b>CHANGE</b>
Budgeted Beginning Fund Balance	20,410,077	28,313,904	7,903,827
Total Revenue	18,734,704	21,876,473	3,141,769
Total Expense	27,889,556	8,550,033	(19,339,523)
32004 Working Capital	1,500,000	1,500,000	0
32006 Future Programs/Services	9,755,225	20,572,344	10,817,119
32005 Capital Outlay and Projects	0	19,568,000	19,568,000

**Fund 268: Developmental Disabilities Fund**

	<b>2021</b>	<b>2021 Revised</b>	<b>FY2021</b>
	<b>Appropriation</b>	<b>Appropriation</b>	<b>CHANGE</b>
Total Revenue	4,811,744	4,811,744	0
Total Expense	4,811,744	4,811,744	0

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

	<b>2021</b>	<b>2021 Revised</b>	<b>FY2021</b>
	<b>Appropriation</b>	<b>Appropriation</b>	<b>CHANGE</b>
Budgeted Beginning Fund Balance	909,210	1,280,029	370,819
Total Revenue	4,855,738	7,009,118	2,153,380
Total Expense	4,790,164	7,144,773	2,354,609
32006 Future Programs/Services	974,784	1,144,374	169,590

**Fund 275: Criminal Justice Services Fund**

	<b>2021</b>	<b>2021 Revised</b>	<b>FY2021</b>
	<b>Appropriation</b>	<b>Appropriation</b>	<b>CHANGE</b>
Budgeted Beginning Fund Balance	3,476,382	3,607,892	131,510
Total Revenue	9,835,978	9,742,248	(93,730)
Total Expense	11,030,937	9,817,170	(1,213,767)
32004 Working Capital	777,961	777,961	0
32006 Future Programs/Services	1,453,462	2,705,009	1,251,547
32005 Capital Outlay and Projects	50,000	50,000	0

**Fund 282: Health and Environment Fund**

	<b>2021</b>	<b>2021 Revised</b>	<b>FY2021</b>
	<b>Appropriation</b>	<b>Appropriation</b>	<b>CHANGE</b>
Budgeted Beginning Fund Balance	2,186,411	2,597,970	411,559
Total Revenue	11,475,775	14,603,305	3,127,530
Total Expense	11,278,787	14,242,161	2,963,374
32003 Reserved for Emergencies	163,605	163,605	0
32004 Working Capital	880,307	880,307	0
32006 Future Programs/Services	1,339,487	1,915,202	575,715

**Fund 285: West Vine Stormwater**

**Basin Fund**

	<b>2021</b>	<b>2021 Rev.</b>	<b>FY2021</b>
	<b>Appropriation</b>	<b>Appropriation</b>	<b>CHANGE</b>
Budgeted Beginning Fund Balance	608,944	592,381	(16,563)
Total Revenue	93,880	93,880	0
Total Expense	8,000	8,000	0
32006 Future Programs/Services	694,824	678,261	(16,563)

**Fund 290: Drainage Fund**

	<b>2021</b>	<b>2021 Rev.</b>	<b>FY2021</b>
	<b>Appropriation</b>	<b>Appropriation</b>	<b>CHANGE</b>
Budgeted Beginning Fund Balance	591,618	607,307	15,689
Total Revenue	53,346	53,346	0
Total Expense	58,502	58,502	0
32006 Future Programs/Services	586,462	602,151	15,689

**Fund 295: Improvement District Fund**

	<b>2021</b>	<b>2021 Rev.</b>	<b>FY2021</b>
	<b>Appropriation</b>	<b>Appropriation</b>	<b>CHANGE</b>
Budgeted Beginning Fund Balance	7,639,479	8,127,290	487,811
Total Revenue	3,429,863	3,464,010	34,147
Total Expense	2,671,366	3,251,730	580,364
32006 Future Programs/Services	8,397,976	8,339,570	(58,406)

**Fund 300 – Solid Waste Fund**

	<b>2021</b>	<b>2021 Revised</b>	<b>FY2021</b>
	<b>Appropriation</b>	<b>Appropriation</b>	<b>CHANGE</b>
Budgeted Beginning Fund Balance	47,499,530	49,412,145	1,912,615
Total Revenue	14,926,838	14,926,838	0
Total Expense	35,465,427	35,465,427	0
32004 Working Capital	2,000,000	2,000,000	0
32005 Capital Outlay and Projects	24,699,475	24,699,475	0
32006 Future Programs/Services	261,466	2,174,081	1,912,615

**Fund 400: Assessment Debt Fund**

	<b>2021</b>	<b>2021 Revised</b>	<b>FY2021</b>
	<b>Appropriation</b>	<b>Appropriation</b>	<b>CHANGE</b>
Budgeted Beginning Fund Balance	1,325,024	1,331,150	6,126
Total Revenue	364,869	462,222	97,353
Total Expense	345,820	443,173	97,353
32006 Future Programs/Services	1,344,073	1,350,199	6,126

**Fund 405: Debt Service Fund**

	<b>2021</b>	<b>2021 Revised</b>	<b>FY2021</b>
	<b>Appropriation</b>	<b>Appropriation</b>	<b>CHANGE</b>
Total Revenue	5,930,250	5,930,250	0
Total Expense	5,930,250	5,930,250	0

**Fund 500: Improvement District**  
**Construction Fund**

	<b>2021</b>	<b>2021 Revised</b>	<b>FY2021</b>
	<b>Appropriation</b>	<b>Appropriation</b>	<b>CHANGE</b>
Budgeted Beginning Fund Balance	75,948	301,437	225,489
Total Revenue	146,349	224,009	77,660
Total Expense	94,044	249,364	155,320
32005 Capital Outlay and Projects	(323,995)	(401,655)	(77,660)
32006 Future Programs/Services	452,248	677,737	225,489

**Fund 508: IT Capital Fund**

	<b>2021</b>	<b>2021 Revised</b>	<b>FY2021</b>
	<b>Appropriation</b>	<b>Appropriation</b>	<b>CHANGE</b>
Budgeted Beginning Fund Balance	4,068,276	6,016,196	1,947,920
Total Revenue	2,290,160	2,766,210	476,050
Total Expense	2,754,637	3,230,687	476,050
32005 Capital Outlay and Projects	4,225,317	6,173,237	1,947,920
32006 Future Programs/Services	(621,518)	(621,518)	0

**Fund 512: Facilities Capital Fund**

	<b>2021</b>	<b>2021 Revised</b>	<b>FY2021</b>
	<b>Appropriation</b>	<b>Appropriation</b>	<b>CHANGE</b>
Budgeted Beginning Fund Balance	101,316,249	102,609,035	1,292,786
Total Revenue	14,350,000	20,218,147	5,868,147
Total Expense	61,100,000	51,580,200	(9,519,800)
32005 Capital Outlay and Projects	54,566,249	71,246,982	16,680,733

**Fund 522: Replacement Fund**

	<b>2021</b>	<b>2021 Revised</b>	<b>FY2021</b>
	<b>Appropriation</b>	<b>Appropriation</b>	<b>CHANGE</b>
Budgeted Beginning Fund Balance	2,082,028	4,419,316	2,337,288
Total Revenue	1,042,797	1,067,797	25,000
Total Expense	696,203	2,286,043	1,589,840
32006 Future Programs/Services	73,869	(303,131)	(377,000)
32005 Capital Outlay and Projects	2,354,753	3,504,201	1,149,448

**Fund 608: IT Operating Fund**

	<b>2021</b>	<b>2021 Revised</b>	<b>FY2021</b>
	<b>Appropriation</b>	<b>Appropriation</b>	<b>CHANGE</b>
Budgeted Beginning Fund Balance	3,467,707	3,669,099	201,392
Total Revenue	5,764,500	6,219,820	455,320
Total Expense	7,546,274	8,043,594	497,320
32006 Future Programs/Services	946,563	1,053,509	106,946
32005 Capital Outlay and Projects	739,370	791,816	52,446

**Fund 610: Facilities Operating Fund**

	<b>2021</b>	<b>2021 Revised</b>	<b>FY2021</b>
	<b>Appropriation</b>	<b>Appropriation</b>	<b>CHANGE</b>
Budgeted Beginning Fund Balance	5,883,593	7,766,294	1,882,701
Total Revenue	11,274,025	11,311,025	37,000
Total Expense	13,561,714	13,630,113	68,399
32004 Working Capital	1,485,053	2,052,122	567,069
32006 Future Programs/Services	1,487,851	3,395,084	1,907,233
32005 Capital Outlay and Projects	623,000	0	(623,000)

**Fund 612 – Fleet Services Fund**

	<b>2021</b>	<b>2021 Revised</b>	<b>FY2021</b>
	<b>Appropriation</b>	<b>Appropriation</b>	<b>CHANGE</b>
Budgeted Beginning Fund Balance	8,884,466	10,743,127	1,858,661
Total Revenue	11,171,096	11,171,096	0
Total Expense	10,334,653	11,334,653	1,000,000
32004 Working Capital	2,080,000	2,080,000	0
32006 Future Programs/Services	(240,127)	(240,127)	0
32005 Capital Outlay and Projects	7,881,036	8,739,697	858,661

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

	<b>2021</b>	<b>2021 Revised</b>	<b>FY2021</b>
	<b>Appropriation</b>	<b>Appropriation</b>	<b>CHANGE</b>
Budgeted Beginning Fund Balance	14,152,121	18,120,612	3,968,491
Total Revenue	22,690,000	22,872,000	182,000
Total Expense	30,170,654	31,665,674	1,495,020
32006 Future Programs/Services	6,671,467	9,326,938	2,655,471

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

	<b>2021</b>	<b>2021 Revised</b>	<b>FY2021</b>
	<b>Appropriation</b>	<b>Appropriation</b>	<b>CHANGE</b>
Budgeted Beginning Fund Balance	1,546,453	1,760,132	213,679
Total Revenue	129,000	127,900	(1,100)
Total Expense	255,000	255,000	0
32006 Future Programs/Services	1,420,453	1,633,032	212,579

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

	<b>2021</b>	<b>2021 Revised</b>	<b>FY2021</b>
	<b>Appropriation</b>	<b>Appropriation</b>	<b>CHANGE</b>
Budgeted Beginning Fund Balance	10,058,485	10,448,618	390,133
Total Revenue	3,066,986	3,066,986	0
Total Expense	3,061,363	4,211,363	1,150,000
32004 Working Capital	518,324	518,324	0
32006 Future Programs/Services	9,545,784	8,785,917	(759,867)

Spending Agency  
Management Fund  
Grand Total Appropriations  
(MEMO ONLY)

2021  
Appropriation  
\$601,591,148

2021 Revised  
Appropriation  
\$ 601,696,546

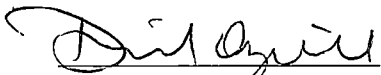
FY2021 Item 2.  
CHANGE  
\$105,398

PASSED AND ADOPTED  
by the Board of County Commissioners of the County of Larimer on the 15<sup>th</sup> Day of December, 2021

BOARD OF COUNTY COMMISSIONERS  
COUNTY OF LARIMER, COLORADO

By:   
Chairperson

ATTEST:

  
Deputy Clerk to the Board





**COUNTY OF LARIMER  
RESOLUTION TO ADOPT THE 2022 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, 2022, AND ENDING ON THE LAST DAY OF DECEMBER, 2022.

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 8, 2021, 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 \$6,806,487,249 for the taxable year 2021;

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 2022 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 2022 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 2022 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 2021:

<u>Fund</u>	<u>Mill Levy</u>
General Fund (excludes credits/refunds/abatements)	18.901
Road & Bridge Fund	0.493
Capital Expenditures Fund	0.000
Health & Environment Fund	0.648
Social Services (Human Services) Fund	<u>1.529</u>
<b>General Operating Expenses Mill Levy</b>	<b>21.571</b>

Section 5. That for the purpose of meeting all **debt service expenses** of the County of Larimer during the 2022 budget year, there is 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 2021.

Section 6. That for the purpose of recovering all **refunds/abatements** applicable to the County of Larimer during the 2022 budget year, there is hereby levied a General Fund mill levy of **0.104 mills** upon each dollar of the total valuation for assessment of all taxable property within the County of Larimer for the taxable year 2021.

Section 7. That for the purpose of purchasing services and support for persons with **developmental disabilities** during the 2022 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 2021.

Section 8. That for the purpose of providing a one-time property tax credit, there is hereby provided a General Fund mill levy credit of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the County of Larimer for the taxable year 2021.

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 2022 for principal, interest and fees:

Involving Real Property

Smithfield Improvement District	\$218,880
Assessment Districts	\$343,940
Jail Improvement Project Certificates of Participation	<u>\$5,931,250</u>
TOTAL	\$6,494,070

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

Involving Real Property

Smithfield Improvement District	\$1,840,000
Assessment Districts:	\$3,914,785
Jail Expansion Certificates of Participation	<u>\$57,155,000</u>
TOTAL	\$62,909,785

ADOPTED THIS 15<sup>th</sup> day of December, 2021.

BOARD OF COUNTY COMMISSIONERS  
OF LARIMER COUNTY, COLORADO

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



ATTEST:

[Signature]  
Deputy Clerk to the Board

ADOPTED 2022 BUDGET - All Funds by Parent Fund Type						
Fund Type/Fund Name	Beginning Balance	Revenues	Expenses	Reserved	Designated	Undesignated
<b>CAPITAL PROJECTS</b>						
500 Impr. Distr. Construction	\$276,082	\$147,242	\$96,859	\$0	\$326,465	\$0
508 Info. Tech. Capital Projects	\$5,551,719	\$2,724,669	\$4,781,488	\$0	\$3,494,900	\$0
512 Capital Expenditures	\$71,246,982	\$4,100,000	\$58,500,000	\$0	\$16,846,982	\$0
522 Replacement	\$3,201,070	\$1,325,500	\$582,123	\$0	\$3,944,447	\$0
<b>Subtotal - Capital Projects</b>	<b>\$80,275,853</b>	<b>\$8,297,411</b>	<b>\$63,960,470</b>	<b>\$0</b>	<b>\$24,612,794</b>	<b>\$0</b>
<b>DEBT SERVICE</b>						
400 Assessment Debt	\$1,350,199	\$350,649	\$343,940	\$0	\$1,356,908	\$0
405 Debt Service	\$0	\$5,931,250	\$5,931,250	\$0	\$0	\$0
<b>Subtotal - Debt Service</b>	<b>\$1,350,199</b>	<b>\$6,281,899</b>	<b>\$6,275,190</b>	<b>\$0</b>	<b>\$1,356,908</b>	<b>\$0</b>
<b>ENTERPRISE</b>						
300 Solid Waste	\$28,873,556	\$15,106,082	\$41,562,485	\$0	\$2,417,153	\$0
<b>Subtotal - Enterprise</b>	<b>\$28,873,556</b>	<b>\$15,106,082</b>	<b>\$41,562,485</b>	<b>\$0</b>	<b>\$2,417,153</b>	<b>\$0</b>
<b>GENERAL FUND</b>						
101 General	\$50,719,202	\$177,535,742	\$191,144,022	\$9,375,000	\$27,735,922	\$0
102 Climate Change Impact	\$0	\$12,000,000	\$0	\$0	\$12,000,000	\$0
105 Natural Disaster	\$56,676,252	\$35,458,599	\$1,798,995	\$0	\$84,784,254	\$5,551,602
<b>Subtotal - General Fund</b>	<b>\$107,395,454</b>	<b>\$224,994,341</b>	<b>\$192,943,017</b>	<b>\$9,375,000</b>	<b>\$124,520,176</b>	<b>\$5,551,602</b>
<b>INTERNAL SERVICE</b>						
608 Information Technology Operating	\$1,845,325	\$4,620,240	\$5,145,289	\$0	\$1,320,276	\$0
610 Facilities Management	\$5,447,206	\$12,229,789	\$11,206,024	\$0	\$6,470,971	\$0
612 Fleet Services	\$10,579,570	\$11,490,452	\$15,174,868	\$0	\$6,895,154	\$0
645 Employee Benefits	\$9,326,938	\$30,800,000	\$29,988,037	\$0	\$10,138,901	\$0
672 Unemployment	\$1,633,032	\$129,000	\$255,000	\$0	\$1,507,032	\$0
682 Risk Management	\$9,304,241	\$3,867,604	\$3,867,602	\$0	\$9,304,243	\$0
<b>Subtotal - Internal Service</b>	<b>\$38,136,312</b>	<b>\$63,137,085</b>	<b>\$65,636,820</b>	<b>\$0</b>	<b>\$35,636,577</b>	<b>\$0</b>
<b>SPECIAL REVENUE</b>						
125 Section 125	\$182,964	\$5,000	\$27,000	\$0	\$160,964	\$0
200 Sales Tax	\$3,743,680	\$11,928,691	\$10,500,485	\$0	\$5,171,886	\$0
215 Natural Resources	\$11,763,833	\$17,156,789	\$15,502,121	\$0	\$13,418,501	\$0
220 Parks	\$1,258,198	\$7,258,704	\$6,247,183	\$0	\$2,269,719	\$0
225 Weed District	\$1,622,986	\$1,359,686	\$1,353,805	\$48,866	\$1,580,001	\$0
230 Conservation Trust	\$3,418,373	\$709,720	\$96,465	\$0	\$4,031,628	\$0
240 The Ranch	\$31,163,328	\$20,183,439	\$46,789,601	\$0	\$4,557,166	\$0
245 Building Inspection	\$3,907,300	\$2,825,255	\$3,147,510	\$0	\$3,585,045	\$0
246 Public Trustee	\$866,179	\$386,300	\$269,392	\$0	\$983,087	\$0
252 Road and Bridge	\$16,666,119	\$47,833,632	\$56,436,350	\$0	\$8,063,401	\$0
255 Transportation Expansion	\$6,030,783	\$545,251	\$3,573,555	\$0	\$3,002,479	\$0
262 Human Services	\$17,880,638	\$54,950,632	\$55,847,769	\$0	\$16,983,501	\$0
265 Behavioral Health	\$41,640,344	\$19,874,361	\$39,328,757	\$0	\$22,185,948	\$0
268 Developmental Disabilities	\$0	\$5,104,865	\$5,104,865	\$0	\$0	\$0
270 Workforce Center	\$1,144,374	\$6,022,355	\$6,205,623	\$0	\$961,106	\$0
275 Criminal Justice Services	\$3,532,970	\$9,521,899	\$11,732,501	\$0	\$1,322,368	\$0
282 Health and Environment	\$2,959,114	\$14,524,695	\$14,613,822	\$0	\$2,869,987	\$0
285 West Vine Stormwater Basin	\$678,261	\$81,600	\$8,080	\$0	\$751,781	\$0
290 Drainage District Fund	\$602,151	\$51,649	\$147,517	\$0	\$506,283	\$0
295 Improvement Districts	\$8,339,570	\$3,607,771	\$2,418,237	\$0	\$9,529,104	\$0
<b>Subtotal - Special Revenue</b>	<b>\$157,401,165</b>	<b>\$223,932,294</b>	<b>\$279,350,638</b>	<b>\$48,866</b>	<b>\$101,933,955</b>	<b>\$0</b>
<b>TOTAL - ALL FUNDS</b>	<b>\$413,432,539</b>	<b>\$541,749,112</b>	<b>\$649,728,620</b>	<b>\$9,423,866</b>	<b>\$290,477,563</b>	<b>\$5,551,602</b>

**GID1-Imperial Estates  
RESOLUTION TO ADOPT 2022 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For GID1-Imperial Estates, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2022, And Ending On The Last Day Of December, 2022.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; a public hearing was held on November 8, 2021, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$7,105,984 for the district for the taxable year 2021;

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

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

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
GID1-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 GID1-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 GID1-Imperial Estates, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of GID1-Imperial Estates during the 2022 budget year, there is hereby levied a mill levy of 0.000 mills upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2021.

Section 5. That for the purpose of complying with state constitutional or statutory revenue for the 2022 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 2021.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the GID1-Imperial Estates during the 2022 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 2021.

Section 7. That for the purpose of meeting all **debt service expenses** of GID1-Imperial Estates during the 2022 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2021.

Section 8. That for the purpose of meeting all **refunds/abatements** applicable to the GID1-Imperial Estates District during the 2022 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2021.

Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:  
a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.  
b. Proprietary funds shall be budgeted on a modified 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 GID1-Imperial Estates totals as follows:

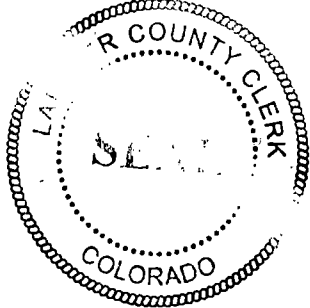
- a. Total amount to be expended during the 2022:  
    Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:  
    Involving Real Property \$0

ADOPTED THIS 15th day of December, 2021.

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

ATTEST:

*Dan Ogden*  
Deputy Clerk to the Board



**GID2-Pinewood Springs**  
**RESOLUTION TO ADOPT 2022 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For GID2-Pinewood Springs, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2022, And Ending On The Last Day Of December, 2022.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 8, 2021, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$12,491,187 for the district for the taxable year 2021;

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

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

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
GID2-Pinewood Springs	13,590	140,983	114,144	40,429

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the GID2-Pinewood Springs for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners, and made a part of the public records of the GID2-Pinewood Springs, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of GID2-Pinewood Springs during the 2022 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 2021.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limit the 2022 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 2021.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the GID2-Pinewood Springs during the 2022 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 2021.

Section 7. That for the purpose of meeting all **debt service expenses** of GID2-Pinewood Springs during the 2022 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2021.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to the GID2-Pinewood Springs District during the 2022 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2021.

Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:  
a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.  
b. Proprietary funds shall be budgeted on a modified 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 GID2-Pinewood Springs totals as follows:

- a. Total amount to be expended during the 2022:  
    Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:  
    Involving Real Property \$0

ADOPTED THIS 15th day of December, 2021.

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

ATTEST:

*Dan Quinn*  
Deputy Clerk to the Board





**GID4-Carriage Hills  
RESOLUTION TO ADOPT 2022 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For GID4-Carriage Hills, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2022, And Ending On The Last Day Of December, 2022.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 8, 2021, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$20,268,037 for the district for the taxable year 2021;

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

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

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
GID4-Carriage Hills	335,634	225,922	144,593	416,963

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the GID4-Carriage Hills for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners, and made a part of the public records of the GID4-Carriage Hills, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of GID4-Carriage Hills during the 2022 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 2021.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limit the 2022 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 2021.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the GID4-Carriage Hills during the 2022 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 2021.

Section 7. That for the purpose of meeting all **debt service expenses** of GID4-Carriage Hills during the 2022 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2021.

Section 8. That for the purpose of meeting all **refunds/abatements** applicable to the GID4-Carriage Hills District during the 2022 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2021.

Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:  
a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.  
b. Proprietary funds shall be budgeted on a modified 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 GID4-Carriage Hills totals as follows:

- a. Total amount to be expended during the 2022:  
    Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:  
    Involving Real Property \$0

ADOPTED THIS 15th day of December, 2021.

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



ATTEST:

Dan Orzoff  
Deputy Clerk to the Board

**GID8-Namaqua Hills  
RESOLUTION TO ADOPT 2022 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For GID8-Namaqua Hills, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2022, And Ending On The Last Day Of December, 2022.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 8, 2021, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$5,268,413 for the district for the taxable year 2021;

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

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

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
GID8-Namaqua Hills	663,364	47,693	18,180	692,877

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the GID8-Namaqua Hills for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners, and made a part of the public records of the GID8-Namaqua Hills, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of GID8-Namaqua Hills during the 2022 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 2021.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limit the 2022 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 2021.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the GID8-Namaqua Hills during the 2022 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 2021.

Section 7. That for the purpose of meeting all **debt service expenses** of GID8-Namaqua Hills during the 2022 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2021.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to the GID8-Namaqua Hills District during the 2022 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2021.

Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:  
a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.  
b. Proprietary funds shall be budgeted on a modified 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 GID8-Namaqua Hills totals as follows:

- a. Total amount to be expended during the 2022:  
    Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:  
    Involving Real Property \$0

ADOPTED THIS 15th day of December, 2021.

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



ATTEST:

Dan Quill  
Deputy Clerk to the Board

**GID1991-1-Arapahoe Pines**  
**RESOLUTION TO ADOPT 2022 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For GID1991-1-Arapahoe Pines, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2022, And Ending On The Last Day Of December, 2022.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 8, 2021, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$645,388 for the district for the taxable year 2021;

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

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

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
GID1991-1-Arapahoe Pines	114,284	20,722	10,881	124,124

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the GID1991-1-Arapahoe Pines for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners, and made a part of the public records of the GID1991-1-Arapahoe Pines, Colorado.

Section 4. That for the purpose of meeting all **general operating expenses** of GID1991-1-Arapahoe Pines during the 2022 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 2021.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limitation the 2022 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 2021.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the GID1991-1-Arapahoe Pines during the 2022 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 2021.

Section 7. That for the purpose of meeting all **debt service expenses** of GID1991-1-Arapahoe Pines during the 2022 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2021.

Section 8. That for the purpose of meeting all **refunds/abatements** applicable to the GID1991-1-Arapahoe Pines District during the 2022 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2021.

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

- a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.
- b. Proprietary funds shall be budgeted on a modified 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 GID1991-1-Arapahoe Pines totals as follows:

- a. Total amount to be expended during the 2022:
  - Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:
  - Involving Real Property \$0

ADOPTED THIS 15th day of December, 2021.

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

ATTEST:

*Jim Quinn*  
 Deputy Clerk to the Board



**GID10-Homestead Estates  
RESOLUTION TO ADOPT 2022 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For GID10-Homestead Estates, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2022, And Ending On The Last Day Of December, 2022.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 8, 2021, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$1,550,420 for the district for the taxable year 2021;

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

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

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
GID10-Homestead Estates	18,304	0	0	18,304

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the GID10-Homestead Estates for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners, and made a part of the public records of the GID10-Homestead Estates, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of GID10-Homestead Estates during the 2022 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 2021.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limitation the 2022 budget year, there is hereby certified a **percentage tax credit of 100%** upon each dollar of the total property taxes due to the district for the taxable year 2021.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the GID10-Homestead Estates during the 2022 budget year, there is hereby levied a **temporary mill levy reduction** (CRS 39-5-121 (SB 93-255)) of **-0.375 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2021.

Section 7. That for the purpose of meeting all **debt service expenses** of GID10-Homestead Estates during the 2022 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2021.

Section 8. That for the purpose of meeting all **refunds/abatements** applicable to the GID10-Homestead Estates District during the 2022 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2021.

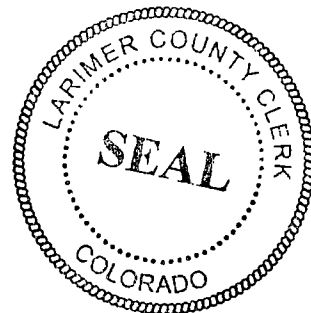
Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:  
a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.  
b. Proprietary funds shall be budgeted on a modified 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 GID10-Homestead Estates totals as follows:

- a. Total amount to be expended during the 2022:  
    Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:  
    Involving Real Property \$0

ADOPTED THIS 15th day of December, 2021.

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



ATTEST:

*D. [Signature]*  
Deputy Clerk to the Board



**GID11-Meadowdale**  
**RESOLUTION TO ADOPT 2022 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For GID11-Meadowdale, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2022, And Ending On The Last Day Of December, 2022.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 8, 2021, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$5,283,254 for the district for the taxable year 2021;

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

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

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
GID11-Meadowdale	2,216	32,923	32,195	2,944

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the GID11-Meadowdale for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners, and made a part of the public records of the GID11-Meadowdale, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of GID11-Meadowdale during the 2022 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 2021.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limitation the 2022 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 2021.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the GID11-Meadowdale during the 2022 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 2021.

Section 7. That for the purpose of meeting all **debt service expenses** of GID11-Meadowdale during the 2022 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2021.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to the GID11-Meadowdale District during the 2022 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2021.

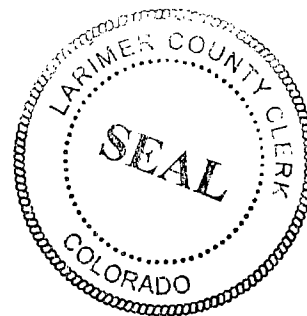
Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:  
a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.  
b. Proprietary funds shall be budgeted on a modified 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 GID11-Meadowdale totals as follows:

- a. Total amount to be expended during the 2022:  
    Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:  
    Involving Real Property \$0

ADOPTED THIS 15th day of December, 2021.

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



ATTEST:

*Dina Ayala*  
Deputy Clerk to the Board

**GID12-Club Estates  
RESOLUTION TO ADOPT 2022 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For GID12-Club Estates, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2022, And Ending On The Last Day Of December, 2022.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 8, 2021, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$1,614,793 for the district for the taxable year 2021;

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

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

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
GID12-Club Estates	211,245	20,790	6,444	225,591

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the GID12-Club Estates for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners, and made a part of the public records of the GID12-Club Estates, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of GID12-Club Estates during the 2022 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 2021.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limit the 2022 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 2021.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the GID12-Club Estates during the 2022 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 2021.

Section 7. That for the purpose of meeting all **debt service expenses** of GID12-Club Estates during the 2022 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2021.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to the GID12-Club Estates District during the 2022 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2021.

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

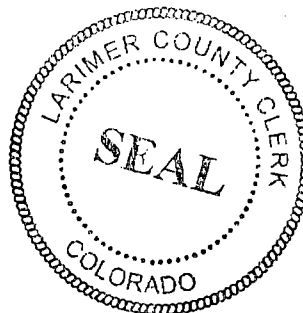
- a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.
- b. Proprietary funds shall be budgeted on a modified 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 GID12-Club Estates totals as follows:

- a. Total amount to be expended during the 2022:  
    Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:  
    Involving Real Property \$0

ADOPTED THIS 15th day of December, 2021.

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



ATTEST:

*Paul Orzell*  
Deputy Clerk to the Board

**GID13A-Red Feather  
RESOLUTION TO ADOPT 2022 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For GID13A-Red Feather, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2022, And Ending On The Last Day Of December, 2022.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 8, 2021, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$3,411,686 for the district for the taxable year 2021;

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

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

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
GID13A-Red Feather	44,651	40,974	21,875	63,750

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the GID13A-Red Feather for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners, and made a part of the public records of the GID13A-Red Feather, Colorado.

Section 4. That for the purpose of meeting all **general operating expenses** of GID13A-Red Feather during the 2022 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 2021.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limitation the 2022 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 2021.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the GID13A-Red Feather during the 2022 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 2021.

Section 7. That for the purpose of meeting all **debt service expenses** of GID13A-Red Feather during the 2022 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2021.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to the GID13A-Red Feather District during the 2022 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2021.

Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:  
a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.  
b. Proprietary funds shall be budgeted on a modified 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 GID13A-Red Feather totals as follows:

- a. Total amount to be expended during the 2022:  
    Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:  
    Involving Real Property \$0

ADOPTED THIS 15th day of December, 2021.

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



ATTEST:

*Dan Quill*  
Deputy Clerk to the Board

**GID14-Little Valley Road  
RESOLUTION TO ADOPT 2022 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For GID14-Little Valley Road, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2022, And Ending On The Last Day Of December, 2022.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 8, 2021, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$7,787,520 for the district for the taxable year 2021;

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

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

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
GID14-Little Valley Road	35,135	128,471	118,411	45,195

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the GID14-Little Valley Road for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners, and made a part of the public records of the GID14-Little Valley Road, Colorado.

Section 4. That for the purpose of meeting all **general operating expenses** of GID14-Little Valley Road during the 2022 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 2021.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limitation the 2022 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 2021.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the GID14-Little Valley Road during the 2022 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 2021.

Section 7. That for the purpose of meeting all **debt service expenses** of GID14-Little Valley Road during the 2022 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2021.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to the GID14-Little Valley Road District during the 2022 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2021.

Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:  
a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.  
b. Proprietary funds shall be budgeted on a modified 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 GID14-Little Valley Road totals as follows:

- a. Total amount to be expended during the 2022:  
    Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:  
    Involving Real Property \$0

ADOPTED THIS 15th day of December, 2021.

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



ATTEST:

*Debra Quill*  
Deputy Clerk to the Board



**GID16-Kitchell Subdivision  
RESOLUTION TO ADOPT 2022 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For GID16-Kitchell Subdivision, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2022, And Ending On The Last Day Of December, 2022.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 8, 2021, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$947,926 for the district for the taxable year 2021;

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

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

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
GID16-Kitchell Subdivision	50,932	9,828	5,780	54,980

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the GID16-Kitchell Subdivision for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners, and made a part of the public records of the GID16-Kitchell Subdivision, Colorado;

Section 4. That for the purpose of meeting all **general operating expenses** of GID16-Kitchell Subdivision during the 2022 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 2021.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limit the 2022 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 2021.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the GID16-Kitchell Subdivision during the 2022 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 2021.

Section 7. That for the purpose of meeting all **debt service expenses** of GID16-Kitchell Subdivision during the 2022 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2021.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to the GID16-Kitchell Subdivision District during the 2022 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2021.

Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:  
a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.  
b. Proprietary funds shall be budgeted on a modified 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 GID16-Kitchell Subdivision totals as follows:

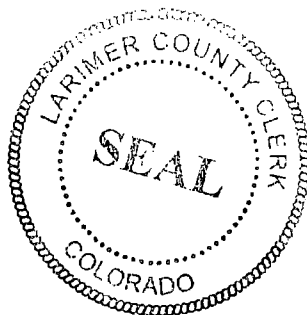
- a. Total amount to be expended during the 2022:  
    Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:  
    Involving Real Property \$0

ADOPTED THIS 15th day of December, 2021.

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

ATTEST:

*Dina Ornel*  
Deputy Clerk to the Board



**GID17-Country Meadows  
RESOLUTION TO ADOPT 2022 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For GID17-Country Meadows, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2022, And Ending On The Last Day Of December, 2022.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 8, 2021, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$3,865,449 for the district for the taxable year 2021;

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

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

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
GID17-Country Meadows	91,743	35,485	12,366	114,862

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the GID17-Country Meadows for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners, and made a part of the public records of the GID17-Country Meadows, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of GID17-Country Meadows during the 2022 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 2021.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limitation the 2022 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 2021.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the GID17-Country Meadows during the 2022 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 2021.

Section 7. That for the purpose of meeting all **debt service expenses** of GID17-Country Meadows during the 2022 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2021.

Section 8. That for the purpose of meeting all **refunds/abateements** applicable to the GID17-Country Meadows District during the 2022 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2021.

Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:  
a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.  
b. Proprietary funds shall be budgeted on a modified 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 GID17-Country Meadows totals as follows:

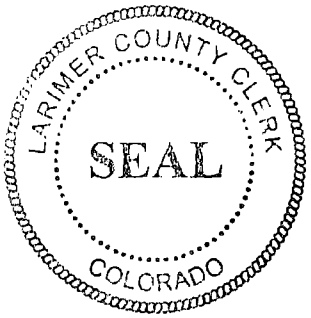
- a. Total amount to be expended during the 2022:  
    Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:  
    Involving Real Property \$0

ADOPTED THIS 15th day of December, 2021.

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

ATTEST:

Dina Ortiz  
Deputy Clerk to the Board



**GID18-Venner Ranch  
RESOLUTION TO ADOPT 2022 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For GID18-Venner Ranch, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2022, And Ending On The Last Day Of December, 2022.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 8, 2021, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$2,223,436 for the district for the taxable year 2021;

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

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

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
GID18-Venner Ranch	36,414	28,816	11,921	53,309

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the GID18-Venner Ranch for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners, and made a part of the public records of the GID18-Venner Ranch, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of GID18-Venner Ranch during the 2022 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 2021.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limitation the 2022 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 2021.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the GID18-Venner Ranch during the 2022 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 2021.

Section 7. That for the purpose of meeting all **debt service expenses** of GID18-Venner Ranch during the 2022 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2021.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to the GID18-Venner Ranch District during the 2022 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2021.

Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:  
a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.  
b. Proprietary funds shall be budgeted on a modified 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 GID18-Venner Ranch totals as follows:

- a. Total amount to be expended during the 2022:
  - Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:
  - Involving Real Property \$0

ADOPTED THIS 15th day of December, 2021.

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

ATTEST:

Dan Orsini  
Deputy Clerk to the Board



**PID19-Highland Hills  
RESOLUTION TO ADOPT 2022 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For PID19-Highland Hills, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2022, And Ending On The Last Day Of December, 2022.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 8, 2021, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$7,248,969 for the district for the taxable year 2021;

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

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

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
PID19-Highland Hills	61,015	94,761	11,817	143,958

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the PID19-Highland Hills for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners, and made a part of the public records of the PID19-Highland Hills, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of PID19-Highland Hills during the 2022 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 2021.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limit the 2022 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 2021.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the PID19-Highland Hills during the 2022 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 2021.

Section 7. That for the purpose of meeting all **debt service expenses** of PID19-Highland Hills during the 2022 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2021.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to the PID19-Highland Hills District during the 2022 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2021.

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

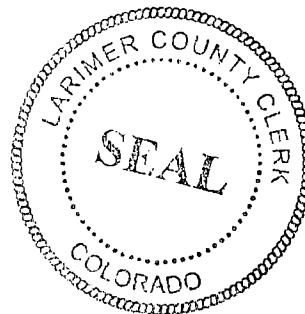
- a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.
- b. Proprietary funds shall be budgeted on a modified 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 PID19-Highland Hills totals as follows:

- a. Total amount to be expended during the 2022:
  - Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:
  - Involving Real Property \$0

ADOPTED THIS 15th day of December, 2021.

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



ATTEST:

*Daniel Smith*  
 Deputy Clerk to the Board



**PID20-Ptarmigan  
RESOLUTION TO ADOPT 2022 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For PID20-Ptarmigan, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2022, And Ending On The Last Day Of December, 2022.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 8, 2021, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$15,998,032 for the district for the taxable year 2021;

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

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

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
PID20-Ptarmigan	548,191	164,140	260,943	451,388

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the PID20-Ptarmigan for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners, and made a part of the public records of the PID20-Ptarmigan, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of PID20-Ptarmigan during the 2022 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 2021.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limit the 2022 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 2021.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the PID20-Ptarmigan during the 2022 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 2021.

Section 7. That for the purpose of meeting all **debt service expenses** of PID20-Ptarmigan during the 2022 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2021.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to the PID20-Ptarmigan District during the 2022 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2021.

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

- a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.
- b. Proprietary funds shall be budgeted on a modified 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 PID20-Ptarmigan totals as follows:

- a. Total amount to be expended during the 2022:
  - Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:
  - Involving Real Property \$0

ADOPTED THIS 15th day of December, 2021.

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

ATTEST:

*Dan Oyler*  
 Deputy Clerk to the Board



**PID21-Solar Ridge  
RESOLUTION TO ADOPT 2022 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For PID21-Solar Ridge, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2022, And Ending On The Last Day Of December, 2022.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 8, 2021, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$3,292,610 for the district for the taxable year 2021;

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

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

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
PID21-Solar Ridge	175,144	62,230	49,149	188,226

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the PID21-Solar Ridge for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners, and made a part of the public records of the PID21-Solar Ridge, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of PID21-Solar Ridge during the 2022 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 2021.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limit the 2022 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 2021.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the PID21-Solar Ridge during the 2022 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 2021.

Section 7. That for the purpose of meeting all **debt service expenses** of PID21-Solar Ridge during the 2022 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2021.

Section 8. That for the purpose of meeting all **refunds/abatements** applicable to the PID21-Solar Ridge District during the 2022 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2021.

Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:  
a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.  
b. Proprietary funds shall be budgeted on a modified 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 PID21-Solar Ridge totals as follows:

- a. Total amount to be expended during the 2022:  
    Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:  
    Involving Real Property \$0

ADOPTED THIS 15th day of December, 2021.

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



ATTEST:

*Dina Ornel*  
Deputy Clerk to the Board

**PID22-Saddleback  
RESOLUTION TO ADOPT 2022 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For PID22-Saddleback, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2022, And Ending On The Last Day Of December, 2022.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 8, 2021, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$1,104,459 for the district for the taxable year 2021;

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

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

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
PID22-Saddleback	48,375	14,654	5,986	57,043

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the PID22-Saddleback for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners, and made a part of the public records of the PID22-Saddleback, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of PID22-Saddleback during the 2022 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 2021.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limit the 2022 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 2021.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the PID22-Saddleback during the 2022 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 2021.

Section 7. That for the purpose of meeting all **debt service expenses** of PID22-Saddleback during the 2022 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2021.

Section 8. That for the purpose of meeting all **refunds/abatements** applicable to the PID22-Saddleback District during the 2022 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2021.

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

- a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.
- b. Proprietary funds shall be budgeted on a modified 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 PID22-Saddleback totals as follows:

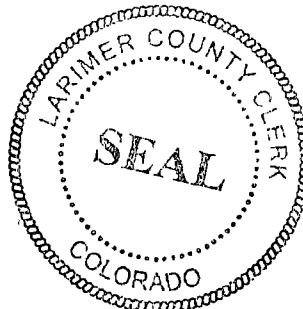
- a. Total amount to be expended during the 2022:
  - Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:
  - Involving Real Property \$0

ADOPTED THIS 15th day of December, 2021.

By: *John H. [Signature]*  
 Chair  
 Board of County Commissioners  
 County of Larimer, State of Colorado

ATTEST:

*[Signature]*  
 Deputy Clerk to the Board



**PID23-Eagle Rock Ranches  
RESOLUTION TO ADOPT 2022 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For PID23-Eagle Rock Ranches, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2022, And Ending On The Last Day Of December, 2022.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 8, 2021, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$956,694 for the district for the taxable year 2021;

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

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

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
PID23-Eagle Rock Ranches	5,791	12,399	15,827	2,363

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the PID23-Eagle Rock Ranches for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners, and made a part of the public records of the PID23-Eagle Rock Ranches, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of PID23-Eagle Rock Ranches during the 2022 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 2021.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limitation the 2022 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 2021.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the PID23-Eagle Rock Ranches during the 2022 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 2021.

Section 7. That for the purpose of meeting all **debt service expenses** of PID23-Eagle Rock Ranches during the 2022 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2021.

Section 8. That for the purpose of meeting all **refunds/abatements** applicable to the PID23-Eagle Rock Ranches District during the 2022 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2021.

Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:  
a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.  
b. Proprietary funds shall be budgeted on a modified 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 PID23-Eagle Rock Ranches totals as follows:

- a. Total amount to be expended during the 2022:  
    Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:  
    Involving Real Property \$0

ADOPTED THIS 15th day of December, 2021.

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

ATTEST:  
*Jim O'Neil*  
Deputy Clerk to the Board





**PID24-Westridge**  
**RESOLUTION TO ADOPT 2022 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For PID24-Westridge, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2022, And Ending On The Last Day Of December, 2022.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 8, 2021, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$3,490,235 for the district for the taxable year 2021;

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

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

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
PID24-Westridge	345,225	35,275	12,452	368,048

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the PID24-Westridge for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners, and made a part of the public records of the PID24-Westridge, Colorado.

Section 4. That for the purpose of meeting all **general operating expenses** of PID24-Westridge during the 2022 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 2021.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limit the 2022 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 2021.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the PID24-Westridge during the 2022 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 2021.

Section 7. That for the purpose of meeting all **debt service expenses** of PID24-Westridge during the 2022 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2021.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to the PID24-Westridge District during the 2022 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2021.

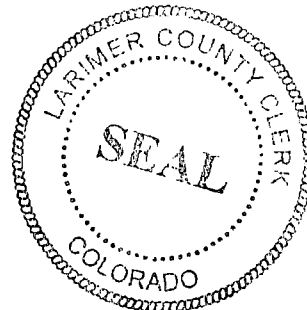
Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:  
a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.  
b. Proprietary funds shall be budgeted on a modified 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 PID24-Westridge totals as follows:

- a. Total amount to be expended during the 2022:  
    Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:  
    Involving Real Property \$0

ADOPTED THIS 15th day of December, 2021.

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



ATTEST:

*D. Orzell*  
Deputy Clerk to the Board

**PID25- Estes Park Estates**  
**RESOLUTION TO ADOPT 2022 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For PID25- Estes Park Estates, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2022, And Ending On The Last Day Of December, 2022.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 8, 2021, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$2,013,614 for the district for the taxable year 2021;

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

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

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
PID25- Estes Park Estates	8,115	33,677	22,245	19,547

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the PID25- Estes Park Estates for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners, and made a part of the public records of the PID25- Estes Park Estates, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of PID25- Estes Park Estates during the 2022 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 2021.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limit the 2022 budget year, there is hereby certified a **percentage tax credit of 21%** upon each dollar of the total property taxes due to the district for the taxable year 2021.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the PID25- Estes Park Estates during the 2022 budget year, there is hereby levied a **temporary mill levy reduction** (CRS 39-5-121 (SB 93-255)) of **-4.151 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2021.

Section 7. That for the purpose of meeting all **debt service expenses** of PID25- Estes Park Estates during the 2022 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2021.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to the PID25- Estes Park Estates District during the 2022 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2021.

Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:  
a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.  
b. Proprietary funds shall be budgeted on a modified 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 PID25- Estes Park Estates totals as follows:

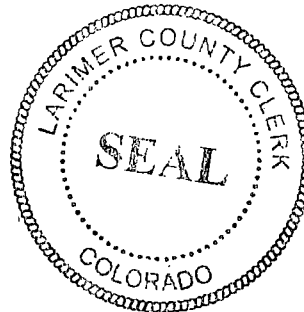
- a. Total amount to be expended during the 2022:  
    Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:  
    Involving Real Property \$0

ADOPTED THIS 15th day of December, 2021.

By: *John P. Golder*  
Chair  
Board of County Commissioners  
County of Larimer, State of Colorado

ATTEST:

*Dan Quinn*  
Deputy Clerk to the Board



**PID26-Eagle Ranch Estates  
RESOLUTION TO ADOPT 2022 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For PID26-Eagle Ranch Estates, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2022, And Ending On The Last Day Of December, 2022.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 8, 2021, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$9,032,330 for the district for the taxable year 2021;

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

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

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
PID26-Eagle Ranch Estates	315,707	99,003	11,600	403,109

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the PID26-Eagle Ranch Estates for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners, and made a part of the public records of the PID26-Eagle Ranch Estates, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of PID26-Eagle Ranch Estates during the 2022 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 2021.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limit the 2022 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 2021.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the PID26-Eagle Ranch Estates during the 2022 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 2021.

Section 7. That for the purpose of meeting all **debt service expenses** of PID26-Eagle Ranch Estates during the 2022 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2021.

Section 8. That for the purpose of meeting all **refunds/abatements** applicable to the PID26-Eagle Ranch Estates District during the 2022 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2021.

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

- a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.
- b. Proprietary funds shall be budgeted on a modified 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 PID26-Eagle Ranch Estates totals as follows:

- a. Total amount to be expended during the 2022:
  - Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:
  - Involving Real Property \$0

ADOPTED THIS 15th day of December, 2021.

By: *Tom Hefalar*  
 Chair  
 Board of County Commissioners  
 County of Larimer, State of Colorado

ATTEST:

*Dan Orzell*  
 Deputy Clerk to the Board



**PID27-Crown Point  
RESOLUTION TO ADOPT 2022 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For PID27-Crown Point, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2022, And Ending On The Last Day Of December, 2022.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 8, 2021, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$761,406 for the district for the taxable year 2021;

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

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

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
PID27-Crown Point	116,244	12,189	5,813	122,621

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the PID27-Crown Point for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners, and made a part of the public records of the PID27-Crown Point, Colorado.

Section 4. That for the purpose of meeting all **general operating expenses** of PID27-Crown Point during the 2022 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 2021.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limitation the 2022 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 2021.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the PID27-Crown Point during the 2022 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 2021.

Section 7. That for the purpose of meeting all **debt service expenses** of PID27-Crown Point during the 2022 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2021.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to the PID27-Crown Point District during the 2022 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2021.

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

- a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.
- b. Proprietary funds shall be budgeted on a modified 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 PID27-Crown Point totals as follows:

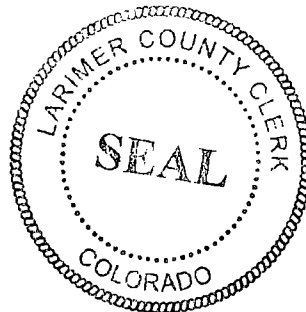
- a. Total amount to be expended during the 2022:
  - Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:
  - Involving Real Property \$0

ADOPTED THIS 15th day of December, 2021.

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

ATTEST:

*Daniel*  
 Deputy Clerk to the Board





**PID28-Trotwood  
RESOLUTION TO ADOPT 2022 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For PID28-Trotwood, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2022, And Ending On The Last Day Of December, 2022.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 8, 2021, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$1,024,616 for the district for the taxable year 2021;

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

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

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
PID28-Trotwood	42,694	10,800	7,320	46,174

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the PID28-Trotwood for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners, and made a part of the public records of the PID28-Trotwood, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of PID28-Trotwood during the 2022 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 2021.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limit the 2022 budget year, there is hereby certified a **percentage tax credit of 57%** upon each dollar of the total property taxes due to the district for the taxable year 2021.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the PID28-Trotwood during the 2022 budget year, there is hereby levied a **temporary mill levy reduction** (CRS 39-5-121 (SB 93-255)) of **-12.843 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2021.

Section 7. That for the purpose of meeting all **debt service expenses** of PID28-Trotwood during the 2022 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2021.

Section 8. That for the purpose of meeting all **refunds/abateements** applicable to the PID28-Trotwood District during the 2022 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2021.

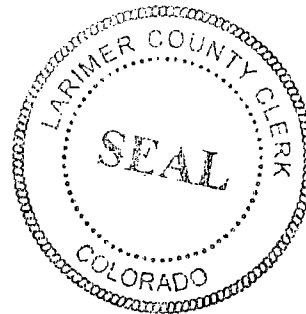
Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:  
a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.  
b. Proprietary funds shall be budgeted on a modified 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 PID28-Trotwood totals as follows:

- a. Total amount to be expended during the 2022:
  - Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:
  - Involving Real Property \$0

ADOPTED THIS 15th day of December, 2021.

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



ATTEST:

*Dan Orsini*  
Deputy Clerk to the Board

**PID29-Vine Drive  
RESOLUTION TO ADOPT 2022 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For PID29-Vine Drive, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2022, And Ending On The Last Day Of December, 2022.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 8, 2021, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$1,095,384 for the district for the taxable year 2021;

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

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

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
PID29-Vine Drive	11,597	12,960	18,164	6,393

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the PID29-Vine Drive for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners, and made a part of the public records of the PID29-Vine Drive, Colorado.

Section 4. That for the purpose of meeting all **general operating expenses** of PID29-Vine Drive during the 2022 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 2021.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limit the 2022 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 2021.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the PID29-Vine Drive during the 2022 budget year, there is hereby levied a **temporary mill levy reduction** (CRS 39-5-121 (SB 93-255)) of **-4.236 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2021.

Section 7. That for the purpose of meeting all **debt service expenses** of PID29-Vine Drive during the 2022 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2021.

Section 8. That for the purpose of meeting all **refunds/abatements** applicable to the PID29-Vine Drive District during the 2022 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2021.

Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:  
a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.  
b. Proprietary funds shall be budgeted on a modified 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 PID29-Vine Drive totals as follows:

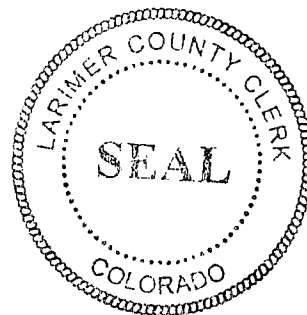
- a. Total amount to be expended during the 2022:  
    Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:  
    Involving Real Property \$0

ADOPTED THIS 15th day of December, 2021.

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

ATTEST:

*D. Orzuel*  
Deputy Clerk to the Board



**PID30-Poudre Overlook  
RESOLUTION TO ADOPT 2022 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For ID30-Poudre Overlook, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2022, And Ending On The Last Day Of December, 2022.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 8, 2021, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$3,695,894 for the district for the taxable year 2021;

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

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

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
ID30-Poudre Overlook	286,789	33,565	8,438	311,916

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the ID30-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 ID30-Poudre Overlook, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of ID30-Poudre Overlook during the 2022 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 2021.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limit the 2022 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 2021.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the ID30-Poudre Overlook during the 2022 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 2021.

Section 7. That for the purpose of meeting all **debt service expenses** of ID30-Poudre Overlook during the 2022 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2021.

Section 8. That for the purpose of meeting all **refunds/abatements** applicable to the ID30-Poudre Overlook District during the 2022 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2021.

Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:  
a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.  
b. Proprietary funds shall be budgeted on a modified 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 ID30-Poudre Overlook totals as follows:

- a. Total amount to be expended during the 2022:
  - Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:
  - Involving Real Property \$0

ADOPTED THIS 15th day of December, 2021.

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



ATTEST:

Debra Ortiz  
Deputy Clerk to the Board

**PID31-Foothills Shadow  
RESOLUTION TO ADOPT 2022 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For PID31-Foothills Shadow, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2022, And Ending On The Last Day Of December, 2022.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 8, 2021, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$861,116 for the district for the taxable year 2021;

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

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

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
PID31-Foothills Shadow	65,266	25,110	12,874	77,502

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the PID31-Foothills Shadow for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners, and made a part of the public records of the PID31-Foothills Shadow, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of PID31-Foothills Shadow during the 2022 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 2021.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limitation the 2022 budget year, there is hereby certified a **percentage tax credit of 78%** upon each dollar of the total property taxes due to the district for the taxable year 2021.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the PID31-Foothills Shadow during the 2022 budget year, there is hereby levied a **temporary mill levy reduction** (CRS 39-5-121 (SB 93-255)) of **-95.904 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2021.

Section 7. That for the purpose of meeting all **debt service expenses** of PID31-Foothills Shadow during the 2022 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2021.

Section 8. That for the purpose of meeting all **refunds/abateements** applicable to the PID31-Foothills Shadow District during the 2022 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2021.

Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:  
a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.  
b. Proprietary funds shall be budgeted on a modified 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 PID31-Foothills Shadow totals as follows:

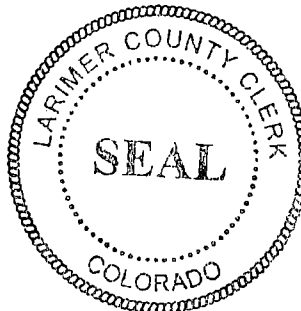
- a. Total amount to be expended during the 2022:  
    Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:  
    Involving Real Property \$0

ADOPTED THIS 15th day of December, 2021.

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

ATTEST:

*Dan Grind*  
Deputy Clerk to the Board





**PID32-Charles Heights  
RESOLUTION TO ADOPT 2022 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For PID32-Charles Heights, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2022, And Ending On The Last Day Of December, 2022.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 8, 2021, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$2,080,244 for the district for the taxable year 2021;

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

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

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
PID32-Charles Heights	19,979	20,103	23,940	16,142

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the PID32-Charles Heights for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners, and made a part of the public records of the PID32-Charles Heights, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of PID32-Charles Heights during the 2022 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 2021.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limit the 2022 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 2021.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the PID32-Charles Heights during the 2022 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 2021.

Section 7. That for the purpose of meeting all **debt service expenses** of PID32-Charles Heights during the 2022 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2021.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to the PID32-Charles Heights District during the 2022 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2021.

Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:  
a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.  
b. Proprietary funds shall be budgeted on a modified 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 PID32-Charles Heights totals as follows:

- a. Total amount to be expended during the 2022:  
    Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:  
    Involving Real Property \$0

ADOPTED THIS 15th day of December, 2021.

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

ATTEST:

*Daniel*  
Deputy Clerk to the Board



**PID33-Prairie Trails  
RESOLUTION TO ADOPT 2022 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For PID33-Prairie Trails, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2022, And Ending On The Last Day Of December, 2022.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 8, 2021, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$2,621,490 for the district for the taxable year 2021;

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

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

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
PID33-Prairie Trails	6,172	84,240	15,616	74,796

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the PID33-Prairie Trails for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners, and made a part of the public records of the PID33-Prairie Trails, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of PID33-Prairie Trails during the 2022 budget year, there is hereby levied a mill levy of **30.004 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2021.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limit the 2022 budget year, there is hereby certified a **percentage tax credit of 1%** upon each dollar of the total property taxes due to the district for the taxable year 2021.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the PID33-Prairie Trails during the 2022 budget year, there is hereby levied a **temporary mill levy reduction** (CRS 39-5-121 (SB 93-255)) of **-0.250 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2021.

Section 7. That for the purpose of meeting all **debt service expenses** of PID33-Prairie Trails during the 2022 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2021.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to the PID33-Prairie Trails District during the 2022 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2021.

Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:  
a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.  
b. Proprietary funds shall be budgeted on a modified 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 PID33-Prairie Trails totals as follows:

- a. Total amount to be expended during the 2022:  
    Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:  
    Involving Real Property \$0

ADOPTED THIS 15th day of December, 2021.

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

ATTEST:  
*D. Quinn*  
Deputy Clerk to the Board



**PID34-Mountain Range Shadows  
RESOLUTION TO ADOPT 2022 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For PID34-Mountain Range Shadows, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2022, And Ending On The Last Day Of December, 2022.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 8, 2021, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$4,616,346 for the district for the taxable year 2021;

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

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

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
PID34-Mountain Range Shadows	379,116	89,742	42,383	426,475

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the PID34-Mountain Range Shadows for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners, and made a part of the public records of the PID34-Mountain Range Shadows, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of PID34-Mountain Range Shadows during the 2022 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 2021.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2022 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 2021.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the PID34-Mountain Range Shadows during the 2022 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 2021.

Section 7. That for the purpose of meeting all **debt service expenses** of PID34-Mountain Range Shadows during the 2022 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2021.

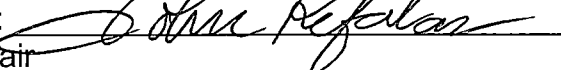
Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to the PID34-Mountain Range Shadows District during the 2022 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2021.

- Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:
- a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.
  - b. Proprietary funds shall be budgeted on a modified 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 PID34-Mountain Range Shadows totals as follows:

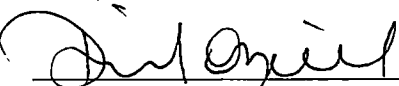
- a. Total amount to be expended during the 2022:
  - Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:
  - Involving Real Property \$0

ADOPTED THIS 15th day of December, 2021.

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



ATTEST:

  
 Deputy Clerk to the Board

**PID35-Bruns**  
**RESOLUTION TO ADOPT 2022 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For PID35-Bruns, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2022, And Ending On The Last Day Of December, 2022.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 8, 2021, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$1,150,339 for the district for the taxable year 2021;

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

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

<u>FUND</u>	<u>Beginning</u> <u>Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated</u> <u>End Balance</u>
PID35-Bruns	106,713	18,148	11,710	113,152

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the PID35-Bruns for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners, and made a part of the public records of the PID35-Bruns, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of PID35-Bruns during the 2022 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 2021.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limitation for the 2022 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 2021.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the PID35-Bruns during the 2022 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 2021.

Section 7. That for the purpose of meeting all **debt service expenses** of PID35-Bruns during the 2022 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2021.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to the PID35-Bruns District during the 2022 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2021.

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

- a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.
- b. Proprietary funds shall be budgeted on a modified 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 PID35-Bruns totals as follows:

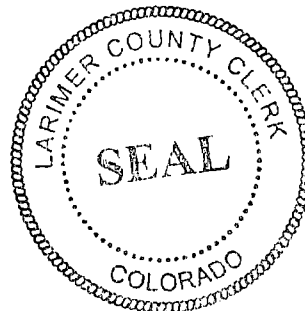
- a. Total amount to be expended during the 2022:
  - Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:
  - Involving Real Property \$0

ADOPTED THIS 15th day of December, 2021.

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

ATTEST:

*D. [Signature]*  
Deputy Clerk to the Board





PID36-Bonnell West  
RESOLUTION TO ADOPT 2022 BUDGET AND SET LEVIES

A Resolution Adopting A Budget And Setting A Mill Levies For PID36-Bonnell West, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2022, And Ending On The Last Day Of December, 2022.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 8, 2021, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$6,296,263 for the district for the taxable year 2021;

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

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

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
PID36-Bonnell West	624,482	78,744	15,750	687,476

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the PID36-Bonnell West for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners, and made a part of the public records of the PID36-Bonnell West, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of PID36-Bonnell West during the 2022 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 2021.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limit the 2022 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 2021.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the PID36-Bonnell West during the 2022 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 2021.

Section 7. That for the purpose of meeting all **debt service expenses** of PID36-Bonnell West during the 2022 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2021.

Section 8. That for the purpose of meeting all **refunds/abateements** applicable to the PID36-Bonnell West District during the 2022 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2021.

Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:  
a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.  
b. Proprietary funds shall be budgeted on a modified 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 PID36-Bonnell West totals as follows:

- a. Total amount to be expended during the 2022:
  - Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:
  - Involving Real Property \$0

ADOPTED THIS 15th day of December, 2021.

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



ATTEST:

*[Signature]*  
Deputy Clerk to the Board

**PID37-Terry Cove  
RESOLUTION TO ADOPT 2022 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For PID37-Terry Cove, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2022, And Ending On The Last Day Of December, 2022.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 8, 2021, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$1,281,979 for the district for the taxable year 2021;

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

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

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
PID37-Terry Cove	37,530	12,418	6,428	43,520

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the PID37-Terry Cove for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners, and made a part of the public records of the PID37-Terry Cove, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of PID37-Terry Cove during the 2022 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 2021.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limit the 2022 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 2021.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the PID37-Terry Cove during the 2022 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 2021.

Section 7. That for the purpose of meeting all **debt service expenses** of PID37-Terry Cove during the 2022 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2021.

Section 8. That for the purpose of meeting all **refunds/abateements** applicable to the PID37-Terry Cove District during the 2022 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2021.

Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:  
a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.  
b. Proprietary funds shall be budgeted on a modified 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 PID37-Terry Cove totals as follows:

- a. Total amount to be expended during the 2022:  
    Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:  
    Involving Real Property \$0

ADOPTED THIS 15th day of December, 2021.

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



ATTEST:

*D. Orm*  
Deputy Clerk to the Board

**PID38-Centro Busin. Park Maintenance  
RESOLUTION TO ADOPT 2022 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For PID38-Centro Busin. Park Maint, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2022, And Ending On The Last Day Of December, 2022.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 8, 2021, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$18,761,351 for the district for the taxable year 2021;

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

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

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
PID38-Centro Busin. Park Maint	181,673	61,448	9,135	233,987

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the PID38-Centro Busin. Park Maint for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners, and made a part of the public records of the PID38-Centro Busin. Park Maint, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of PID38-Centro Busin. Park Maint during the 2022 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 2021.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2022 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 2021.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the PID38-Centro Busin. Park Maint during the 2022 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 2021.

Section 7. That for the purpose of meeting all **debt service expenses** of PID38-Centro Busin. Park Maint during the 2022 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2021.

Section 8. That for the purpose of meeting all **refunds/abatements** applicable to the PID38-Centro Busin. Park Maint District during the 2022 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2021.

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

- a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.
- b. Proprietary funds shall be budgeted on a modified 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 PID38-Centro Busin. Park Maint totals as follows:

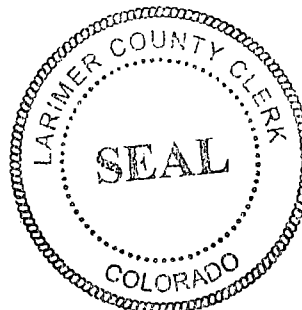
- a. Total amount to be expended during the 2022:
  - Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:
  - Involving Real Property \$0

ADOPTED THIS 15th day of December, 2021.

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

ATTEST:

*D. Oyeir*  
Deputy Clerk to the Board



PID39-Rainbow Lakes Estates  
RESOLUTION TO ADOPT 2022 BUDGET AND SET LEVIES

A Resolution Adopting A Budget And Setting A Mill Levies For PID39-Rainbow Lakes Estates, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2022, And Ending On The Last Day Of December, 2022.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 8, 2021, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$3,997,341 for the district for the taxable year 2021;

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

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

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
PID39-Rainbow Lakes Estates	386,881	43,119	8,975	421,026

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the PID39-Rainbow Lakes Estates for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners, and made a part of the public records of the PID39-Rainbow Lakes Estates, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of PID39-Rainbow Lakes Estates during the 2022 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 2021.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limitation the 2022 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 2021.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the PID39-Rainbow Lakes Estates during the 2022 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 2021.

Section 7. That for the purpose of meeting all **debt service expenses** of PID39-Rainbow Lakes Estates during the 2022 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2021.

Section 8. That for the purpose of meeting all **refunds/abateements** applicable to the PID39-Rainbow Lakes Estates District during the 2022 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2021.

Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:  
a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.  
b. Proprietary funds shall be budgeted on a modified 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 PID39-Rainbow Lakes Estates totals as follows:

- a. Total amount to be expended during the 2022:  
    Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:  
    Involving Real Property \$0

ADOPTED THIS 15th day of December, 2021.

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



ATTEST:

*[Signature]*  
Deputy Clerk to the Board



**PID40-Paragon Estates  
RESOLUTION TO ADOPT 2022 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For PID40-Paragon Estates, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2022, And Ending On The Last Day Of December, 2022.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 8, 2021, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$1,454,890 for the district for the taxable year 2021;

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

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

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
PID40-Paragon Estates	215,170	36,139	68,409	182,900

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the PID40-Paragon Estates for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners, and made a part of the public records of the PID40-Paragon Estates, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of PID40-Paragon Estates during the 2022 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 2021.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limit the 2022 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 2021.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the PID40-Paragon Estates during the 2022 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 2021.

Section 7. That for the purpose of meeting all **debt service expenses** of PID40-Paragon Estates during the 2022 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2021.

Section 8. That for the purpose of meeting all **refunds/abatements** applicable to the PID40-Paragon Estates District during the 2022 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2021.

Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:  
a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.  
b. Proprietary funds shall be budgeted on a modified 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 PID40-Paragon Estates totals as follows:

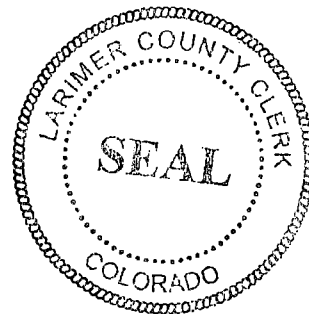
- a. Total amount to be expended during the 2022:  
    Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:  
    Involving Real Property \$0

ADOPTED THIS 15th day of December, 2021.

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

ATTEST:

*D. O'Neil*  
Deputy Clerk to the Board



**PID41-The Bluffs**  
**RESOLUTION TO ADOPT 2022 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For PID41-The Bluffs, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2022, And Ending On The Last Day Of December, 2022.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 8, 2021, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$1,144,223 for the district for the taxable year 2021;

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

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

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
PID41-The Bluffs	217,334	24,715	33,648	208,402

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the PID41-The Bluffs for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners, and made a part of the public records of the PID41-The Bluffs, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of PID41-The Bluffs during the 2022 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 2021.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limit the 2022 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 2021.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the PID41-The Bluffs during the 2022 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 2021.

Section 7. That for the purpose of meeting all **debt service expenses** of PID41-The Bluffs during the 2022 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2021.

Section 8. That for the purpose of meeting all **refunds/abateements** applicable to the PID41-The Bluffs District during the 2022 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2021.

Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:  
a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.  
b. Proprietary funds shall be budgeted on a modified 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 PID41-The Bluffs totals as follows:

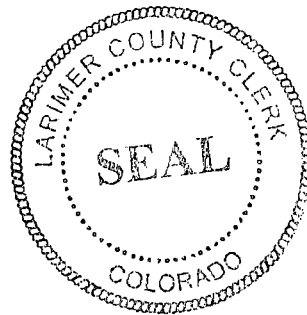
- a. Total amount to be expended during the 2022:  
    Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:  
    Involving Real Property \$0

ADOPTED THIS 15th day of December, 2021.

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

ATTEST:

*D. Daniel*  
Deputy Clerk to the Board



**PID42-Cottonwood Shores  
RESOLUTION TO ADOPT 2022 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For PID42-Cottonwood Shores, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2022, And Ending On The Last Day Of December, 2022.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 8, 2021, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$2,213,024 for the district for the taxable year 2021;

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

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

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
PID42-Cottonwood Shores	134,694	29,881	9,092	155,483

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the PID42-Cottonwood Shores for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners, and made a part of the public records of the PID42-Cottonwood Shores, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of PID42-Cottonwood Shores during the 2022 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 2021.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limit the 2022 budget year, there is hereby certified a **percentage tax credit of 39%** upon each dollar of the total property taxes due to the district for the taxable year 2021.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the PID42-Cottonwood Shores during the 2022 budget year, there is hereby levied a **temporary mill levy reduction** (CRS 39-5-121 (SB 93-255)) of **-7.905 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2021.

Section 7. That for the purpose of meeting all **debt service expenses** of PID42-Cottonwood Shores during the 2022 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2021.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to the PID42-Cottonwood Shores District during the 2022 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2021.

Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:  
a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.  
b. Proprietary funds shall be budgeted on a modified 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 PID42-Cottonwood Shores totals as follows:

- a. Total amount to be expended during the 2022:  
    Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:  
    Involving Real Property \$0

ADOPTED THIS 15th day of December, 2021.

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



ATTEST:

Dan Ayres  
Deputy Clerk to the Board

**PID43-Grayhawk Knolls  
RESOLUTION TO ADOPT 2022 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For PID43-Grayhawk Knolls, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2022, And Ending On The Last Day Of December, 2022.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 8, 2021, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$1,455,520 for the district for the taxable year 2021;

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

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

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
PID43-Grayhawk Knolls	91,855	32,260	9,651	114,464

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the PID43-Grayhawk Knolls for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners, and made a part of the public records of the PID43-Grayhawk Knolls, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of PID43-Grayhawk Knolls during the 2022 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 2021.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limit the 2022 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 2021.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the PID43-Grayhawk Knolls during the 2022 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 2021.

Section 7. That for the purpose of meeting all **debt service expenses** of PID43-Grayhawk Knolls during the 2022 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2021.

Section 8. That for the purpose of meeting all **refunds/abateements** applicable to the PID43-Grayhawk Knolls District during the 2022 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2021.

Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:  
a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.  
b. Proprietary funds shall be budgeted on a modified 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 PID43-Grayhawk Knolls totals as follows:

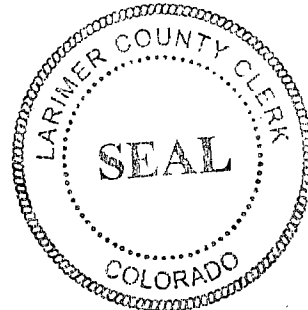
- a. Total amount to be expended during the 2022:  
    Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:  
    Involving Real Property \$0

ADOPTED THIS 15th day of December, 2021.

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

ATTEST:

*D. Ornel*  
Deputy Clerk to the Board





PID44-Horseshoe View - South  
RESOLUTION TO ADOPT 2022 BUDGET AND SET LEVIES

A Resolution Adopting A Budget And Setting A Mill Levies For PID44-Horseshoe View - South, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2022, And Ending On The Last Day Of December, 2022.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 8, 2021, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$2,019,394 for the district for the taxable year 2021;

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

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

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
PID44-Horseshoe View - South	147,549	0	5,100	142,449

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the PID44-Horseshoe View - South for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners, and made a part of the public records of the PID44-Horseshoe View - South, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of PID44-Horseshoe View - South during the 2022 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 2021.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limit the 2022 budget year, there is hereby certified a **percentage tax credit of 100%** upon each dollar of the total property taxes due to the district for the taxable year 2021.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the PID44-Horseshoe View - South during the 2022 budget year, there is hereby levied a **temporary mill levy reduction** (CRS 39-5-121 (SB 93-255)) of **-79.537 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2021.

Section 7. That for the purpose of meeting all **debt service expenses** of PID44-Horseshoe View - South during the 2022 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2021.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to the PID44-Horseshoe View - South District during the 2022 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2021.

Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:  
a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.  
b. Proprietary funds shall be budgeted on a modified 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 PID44-Horseshoe View - South totals as follows:

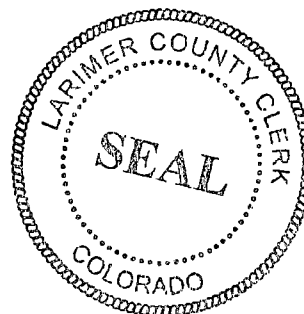
- a. Total amount to be expended during the 2022:  
    Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:  
    Involving Real Property \$0

ADOPTED THIS 15th day of December, 2021.

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

ATTEST:

*Jim Quinn*  
Deputy Clerk to the Board



**PID45-Willows**  
**RESOLUTION TO ADOPT 2022 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For PID45-Willows, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2022, And Ending On The Last Day Of December, 2022.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 8, 2021, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$904,867 for the district for the taxable year 2021;

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

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

<u>FUND</u>	<u>Beginning</u> <u>Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated</u> <u>End Balance</u>
PID45-Willows	51,826	23,125	8,542	66,409

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the PID45-Willows for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners, and made a part of the public records of the PID45-Willows, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of PID45-Willows during the 2022 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 2021.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limit the 2022 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 2021.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the PID45-Willows during the 2022 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 2021.

Section 7. That for the purpose of meeting all **debt service expenses** of PID45-Willows during the 2022 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2021.

Section 8. That for the purpose of meeting all **refunds/abatements** applicable to the PID45-Willows District during the 2022 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2021.

Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:  
a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.  
b. Proprietary funds shall be budgeted on a modified 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 PID45-Willows totals as follows:

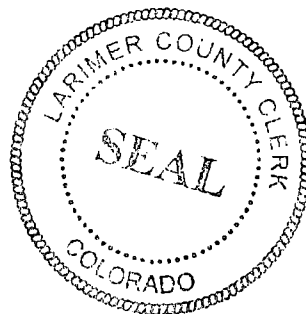
- a. Total amount to be expended during the 2022:  
    Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:  
    Involving Real Property \$0

ADOPTED THIS 15th day of December, 2021.

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

ATTEST:

*[Signature]*  
Deputy Clerk to the Board



**PID46-Koral Heights  
RESOLUTION TO ADOPT 2022 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For PID46-Koral Heights, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2022, And Ending On The Last Day Of December, 2022.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 8, 2021, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$1,496,102 for the district for the taxable year 2021;

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

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

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
PID46-Koral Heights	3,511	17,384	15,659	5,236

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the PID46-Koral Heights for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners, and made a part of the public records of the PID46-Koral Heights, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of PID46-Koral Heights during the 2022 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 2021.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limitation the 2022 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 2021.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the PID46-Koral Heights during the 2022 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 2021.

Section 7. That for the purpose of meeting all **debt service expenses** of PID46-Koral Heights during the 2022 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2021.

Section 8. That for the purpose of meeting all **refunds/abateements** applicable to the PID46-Koral Heights District during the 2022 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2021.

Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:  
a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.  
b. Proprietary funds shall be budgeted on a modified 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 PID46-Koral Heights totals as follows:

- a. Total amount to be expended during the 2022:  
    Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:  
    Involving Real Property \$0

ADOPTED THIS 15th day of December, 2021.

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

ATTEST:

*Dan Ormish*  
Deputy Clerk to the Board



**PID47-Park Hill**  
**RESOLUTION TO ADOPT 2022 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For PID47-Park Hill, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2022, And Ending On The Last Day Of December, 2022.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 8, 2021, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$396,256 for the district for the taxable year 2021;

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

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

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
PID47-Park Hill	10,629	7,173	4,878	12,924

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the PID47-Park Hill for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners, and made a part of the public records of the PID47-Park Hill, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of PID47-Park Hill during the 2022 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 2021.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limit the 2022 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 2021.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the PID47-Park Hill during the 2022 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 2021.

Section 7. That for the purpose of meeting all **debt service expenses** of PID47-Park Hill during the 2022 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2021.

Section 8. That for the purpose of meeting all **refunds/abateements** applicable to the PID47-Park Hill District during the 2022 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2021.

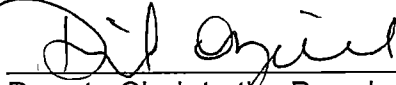
Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:  
a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.  
b. Proprietary funds shall be budgeted on a modified 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 PID47-Park Hill totals as follows:

- a. Total amount to be expended during the 2022:  
    Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:  
    Involving Real Property \$0

ADOPTED THIS 15th day of December, 2021.

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

ATTEST:  
  
Deputy Clerk to the Board





**PID48-Puebla Vista Estates  
RESOLUTION TO ADOPT 2022 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For PID48-Puebla Vista Estates, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2022, And Ending On The Last Day Of December, 2022.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 8, 2021, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$689,790 for the district for the taxable year 2021;

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

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

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
PID48-Puebla Vista Estates	51,273	21,060	7,004	65,329

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the PID48-Puebla Vista Estates for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners, and made a part of the public records of the PID48-Puebla Vista Estates, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of PID48-Puebla Vista Estates during the 2022 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 2021.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limit the 2022 budget year, there is hereby certified a **percentage tax credit of 72%** upon each dollar of the total property taxes due to the district for the taxable year 2021.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the PID48-Puebla Vista Estates during the 2022 budget year, there is hereby levied a **temporary mill levy reduction** (CRS 39-5-121 (SB 93-255)) of **-70.996 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2021.

Section 7. That for the purpose of meeting all **debt service expenses** of PID48-Puebla Vista Estates during the 2022 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2021.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to the PID48-Puebla Vista Estates District during the 2022 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2021.


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

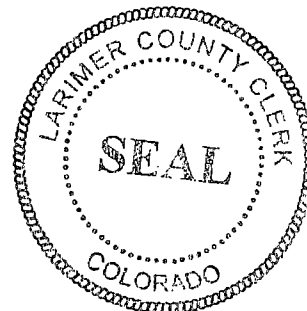
- a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.
- b. Proprietary funds shall be budgeted on a modified 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 PID48-Puebla Vista Estates totals as follows:

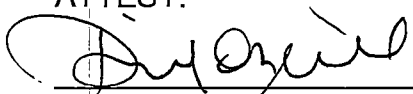
- a. Total amount to be expended during the 2022:  
    Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:  
    Involving Real Property \$0

ADOPTED THIS 15th day of December, 2021.

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



ATTEST:

  
 Deputy Clerk to the Board

**PID49-Wagon Wheel  
RESOLUTION TO ADOPT 2022 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For PID49-Wagon Wheel, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2022, And Ending On The Last Day Of December, 2022.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 8, 2021, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$321,253 for the district for the taxable year 2021;

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

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

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
PID49-Wagon Wheel	3,100	5,816	5,388	3,528

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the PID49-Wagon Wheel for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners, and made a part of the public records of the PID49-Wagon Wheel, Colorado.

Section 4. That for the purpose of meeting all **general operating expenses** of PID49-Wagon Wheel during the 2022 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 2021.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limit the 2022 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 2021.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the PID49-Wagon Wheel during the 2022 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 2021.

Section 7. That for the purpose of meeting all **debt service expenses** of PID49-Wagon Wheel during the 2022 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2021.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to the PID49-Wagon Wheel District during the 2022 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2021.

Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:  
a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.  
b. Proprietary funds shall be budgeted on a modified accrual basis and accounted for on a full accrual basis.

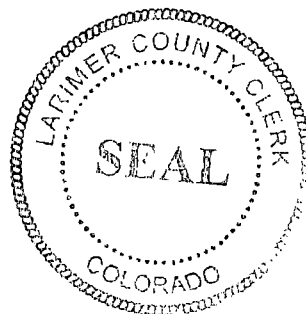
Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for the PID49-Wagon Wheel totals as follows:

- a. Total amount to be expended during the 2022:
  - Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:
  - Involving Real Property \$0

ADOPTED THIS 15th day of December, 2021.

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

ATTEST:  
D. Aguel  
Deputy Clerk to the Board



**PID51-Clydesdale Estates**  
**RESOLUTION TO ADOPT 2022 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For PID51-Clydesdale Estates, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2022, And Ending On The Last Day Of December, 2022.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 8, 2021, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$2,442,531 for the district for the taxable year 2021;

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

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

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
PID51-Clydesdale Estates	48,986	45,889	8,159	86,716

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the PID51-Clydesdale Estates for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners, and made a part of the public records of the PID51-Clydesdale Estates, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of PID51-Clydesdale Estates during the 2022 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 2021.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limitation for the 2022 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 2021.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the PID51-Clydesdale Estates during the 2022 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 2021.

Section 7. That for the purpose of meeting all **debt service expenses** of PID51-Clydesdale Estates during the 2022 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2021.

Section 8. That for the purpose of meeting all **refunds/abateements** applicable to the PID51-Clydesdale Estates District during the 2022 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2021.

Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:  
a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.  
b. Proprietary funds shall be budgeted on a modified 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 PID51-Clydesdale Estates totals as follows:

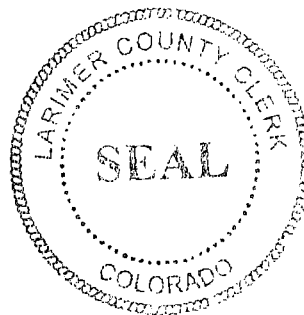
- a. Total amount to be expended during the 2022:  
    Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:  
    Involving Real Property \$0

ADOPTED THIS 15th day of December, 2021.

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

ATTEST:

*[Signature]*  
Deputy Clerk to the Board



**PID52-Soldier Canyon Estates  
RESOLUTION TO ADOPT 2022 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For PID52-Soldier Canyon Estates, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2022, And Ending On The Last Day Of December, 2022.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 8, 2021, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$942,499 for the district for the taxable year 2021;

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

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

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
PID52-Soldier Canyon Estates	15,953	10,550	11,203	15,299

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the PID52-Soldier Canyon Estates for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners, and made a part of the public records of the PID52-Soldier Canyon Estates, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of PID52-Soldier Canyon Estates during the 2022 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 2021.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limit the 2022 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 2021.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the PID52-Soldier Canyon Estates during the 2022 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 2021.

Section 7. That for the purpose of meeting all **debt service expenses** of PID52-Soldier Canyon Estates during the 2022 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2021.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to the PID52-Soldier Canyon Estates District during the 2022 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2021.

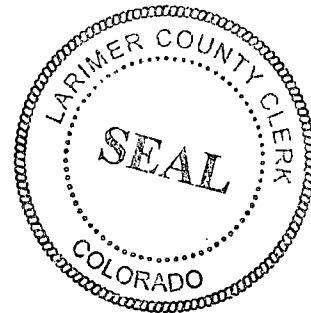
Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:  
a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.  
b. Proprietary funds shall be budgeted on a modified 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 PID52-Soldier Canyon Estates totals as follows:

- a. Total amount to be expended during the 2022:  
    Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:  
    Involving Real Property \$0

ADOPTED THIS 15th day of December, 2021.

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



ATTEST:

*D. [Signature]*  
Deputy Clerk to the Board



PID53-Horseshoe View - North  
RESOLUTION TO ADOPT 2022 BUDGET AND SET LEVIES

A Resolution Adopting A Budget And Setting A Mill Levies For PID53-Horseshoe View - North, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2022, And Ending On The Last Day Of December, 2022.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 8, 2021, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$2,253,229 for the district for the taxable year 2021;

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

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

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
PID53-Horseshoe View - North	26,868	85,313	110,688	1,494

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the PID53-Horseshoe View - North for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners, and made a part of the public records of the PID53-Horseshoe View - North, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of PID53-Horseshoe View - North during the 2022 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 2021.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limit the 2022 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 2021.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the PID53-Horseshoe View - North during the 2022 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 2021.

Section 7. That for the purpose of meeting all **debt service expenses** of PID53-Horseshoe View - North during the 2022 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2021.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to the PID53-Horseshoe View - North District during the 2022 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2021.

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

- a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.
- b. Proprietary funds shall be budgeted on a modified 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 PID53-Horseshoe View - North totals as follows:

- a. Total amount to be expended during the 2022:
  - Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:
  - Involving Real Property \$0

ADOPTED THIS 15th day of December, 2021.

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

ATTEST:

*D. G. [Signature]*  
 Deputy Clerk to the Board



**PID54-Terry Shores**  
**RESOLUTION TO ADOPT 2022 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For PID54-Terry Shores, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2022, And Ending On The Last Day Of December, 2022.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 8, 2021, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$4,495,061 for the district for the taxable year 2021;

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

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

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
PID54-Terry Shores	89,416	36,769	7,451	118,734

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the PID54-Terry Shores for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners, and made a part of the public records of the PID54-Terry Shores, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of PID54-Terry Shores during the 2022 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 2021.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limit the 2022 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 2021.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the PID54-Terry Shores during the 2022 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 2021.

Section 7. That for the purpose of meeting all **debt service expenses** of PID54-Terry Shores during the 2022 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2021.

Section 8. That for the purpose of meeting all **refunds/abatements** applicable to the PID54-Terry Shores District during the 2022 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2021.

Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:  
a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.  
b. Proprietary funds shall be budgeted on a modified accrual basis and accounted for on a full accrual basis.

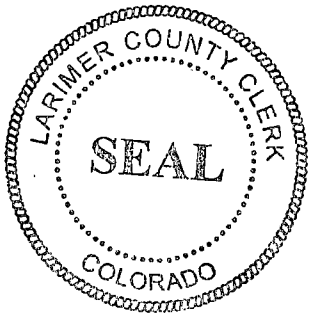
Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for the PID54-Terry Shores totals as follows:

- a. Total amount to be expended during the 2022:  
    Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:  
    Involving Real Property \$0

ADOPTED THIS 15th day of December, 2021.

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

ATTEST:  
*[Signature]*  
Deputy Clerk to the Board



**PID55-Storm Mountain  
RESOLUTION TO ADOPT 2022 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For PID55-Storm Mountain, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2022, And Ending On The Last Day Of December, 2022.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 8, 2021, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$10,763,890 for the district for the taxable year 2021;

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

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

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
PID55-Storm Mountain	29,239	238,284	240,500	27,023

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the PID55-Storm Mountain for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners, and made a part of the public records of the PID55-Storm Mountain, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of PID55-Storm Mountain during the 2022 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 2021.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limit the 2022 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 2021.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the PID55-Storm Mountain during the 2022 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 2021.

Section 7. That for the purpose of meeting all **debt service expenses** of PID55-Storm Mountain during the 2022 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2021.

Section 8. That for the purpose of meeting all **refunds/abatements** applicable to the PID55-Storm Mountain District during the 2022 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2021.

Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:  
a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.  
b. Proprietary funds shall be budgeted on a modified 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 PID55-Storm Mountain totals as follows:

- a. Total amount to be expended during the 2022:  
    Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:  
    Involving Real Property \$0

ADOPTED THIS 15th day of December, 2021.

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

ATTEST:

*[Signature]*  
Deputy Clerk to the Board



**PID56-Boyd's West  
RESOLUTION TO ADOPT 2022 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For PID56-Boyd's West, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2022, And Ending On The Last Day Of December, 2022.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 8, 2021, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$267,980 for the district for the taxable year 2021;

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

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

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
PID56-Boyd's West	19,443	9,859	6,157	23,145

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the PID56-Boyd's West for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners, and made a part of the public records of the PID56-Boyd's West, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of PID56-Boyd's West during the 2022 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 2021.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limit the 2022 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 2021.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the PID56-Boyd's West during the 2022 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 2021.

Section 7. That for the purpose of meeting all **debt service expenses** of PID56-Boyd's West during the 2022 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2021.

Section 8. That for the purpose of meeting all **refunds/abateements** applicable to the PID56-Boyd's West District during the 2022 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2021.

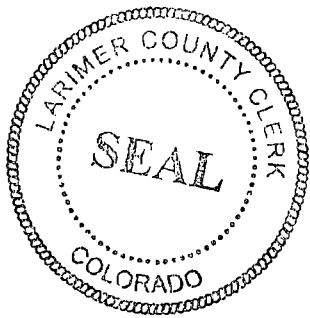
Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:  
a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.  
b. Proprietary funds shall be budgeted on a modified 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 PID56-Boyd's West totals as follows:

- a. Total amount to be expended during the 2022:  
    Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:  
    Involving Real Property \$0

ADOPTED THIS 15th day of December, 2021.

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



ATTEST:  
*Daniel*  
Deputy Clerk to the Board



**PID57-Cobblestone Farms  
RESOLUTION TO ADOPT 2022 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For PID57-Cobblestone Farms, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2022, And Ending On The Last Day Of December, 2022.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 8, 2021, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$598,757 for the district for the taxable year 2021;

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

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

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
PID57-Cobblestone Farms	27,947	16,531	6,602	37,876

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the PID57-Cobblestone Farms for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners, and made a part of the public records of the PID57-Cobblestone Farms, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of PID57-Cobblestone Farms during the 2022 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 2021.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limitation the 2022 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 2021.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the PID57-Cobblestone Farms during the 2022 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 2021.

Section 7. That for the purpose of meeting all **debt service expenses** of PID57-Cobblestone Farms during the 2022 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2021.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to the PID57-Cobblestone Farms District during the 2022 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2021.

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

- a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.
- b. Proprietary funds shall be budgeted on a modified 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 PID57-Cobblestone Farms totals as follows:

- a. Total amount to be expended during the 2022:  
    Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:  
    Involving Real Property \$0

ADOPTED THIS 15th day of December, 2021.

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

ATTEST:

*D. J. Quinn*  
 Deputy Clerk to the Board



**PID58-Misty Creek  
RESOLUTION TO ADOPT 2022 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For PID58-Misty Creek, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2022, And Ending On The Last Day Of December, 2022.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 8, 2021, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$606,868 for the district for the taxable year 2021;

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

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

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
PID58-Misty Creek	36,604	13,013	6,368	43,249

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the PID58-Misty Creek for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners, and made a part of the public records of the PID58-Misty Creek, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of PID58-Misty Creek during the 2022 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 2021.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limit the 2022 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 2021.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the PID58-Misty Creek during the 2022 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 2021.

Section 7. That for the purpose of meeting all **debt service expenses** of PID58-Misty Creek during the 2022 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2021.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to the PID58-Misty Creek District during the 2022 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2021.

Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:  
a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.  
b. Proprietary funds shall be budgeted on a modified 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 PID58-Misty Creek totals as follows:

- a. Total amount to be expended during the 2022:  
    Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:  
    Involving Real Property \$0

ADOPTED THIS 15th day of December, 2021.

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

ATTEST:

*[Signature]*  
Deputy Clerk to the Board



**PID59-Grasslands  
RESOLUTION TO ADOPT 2022 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For PID59-Grasslands, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2022, And Ending On The Last Day Of December, 2022.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 8, 2021, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$2,894,854 for the district for the taxable year 2021;

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

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

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
PID59-Grasslands	41,244	107,268	145,651	2,861

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the PID59-Grasslands for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners, and made a part of the public records of the PID59-Grasslands, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of PID59-Grasslands during the 2022 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 2021.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limitation for the 2022 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 2021.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the PID59-Grasslands during the 2022 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 2021.

Section 7. That for the purpose of meeting all **debt service expenses** of PID59-Grasslands during the 2022 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2021.

Section 8. That for the purpose of meeting all **refunds/abatements** applicable to the PID59-Grasslands District during the 2022 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2021.

Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:  
a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.  
b. Proprietary funds shall be budgeted on a modified 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 PID59-Grasslands totals as follows:

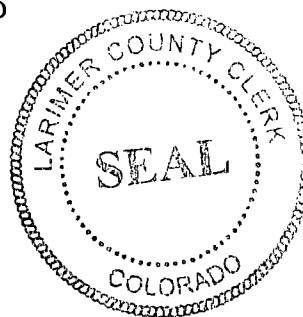
- a. Total amount to be expended during the 2022:  
    Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:  
    Involving Real Property \$0

ADOPTED THIS 15th day of December, 2021.

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

ATTEST:

*[Signature]*  
Deputy Clerk to the Board



**PID60-Smithfield**  
**RESOLUTION TO ADOPT 2022 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For PID60-Smithfield, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2022, And Ending On The Last Day Of December, 2022.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 8, 2021, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$22,962,969 for the district for the taxable year 2021;

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

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

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
PID60-Smithfield	362,898	289,726	231,849	420,775

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the PID60-Smithfield for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners and made a part of the public records of the PID60-Smithfield, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of PID60-Smithfield during the 2022 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 2021.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limit the 2022 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 2021.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the PID60-Smithfield during the 2022 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 2021.

Section 7. That for the purpose of meeting all **debt service expenses** of PID60-Smithfield during the 2022 budget year, there is hereby levied a mill levy of **8.490** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2021.

Section 8. That for the purpose of meeting all **refunds/abatements** applicable to the PID60-Smithfield during the 2022 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2021.

Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:  
a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.  
b. Proprietary funds shall be budgeted on a modified 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 PID60-Smithfield totals as follows:

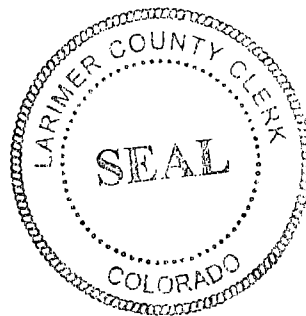
- a. Total amount to be expended during the 2022:
  - Involving Real Property \$218,880
- b. Total maximum payment liability over the entire terms of all agreements:
  - Involving Real Property \$1,840,000

ADOPTED THIS 15th day of December, 2021.

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

ATTEST:

[Signature]  
Deputy Clerk to the Board





**PID61-Little Thompson  
RESOLUTION TO ADOPT 2022 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For PID61-Little Thompson, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2022, And Ending On The Last Day Of December, 2022.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 8, 2021, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$3,892,658 for the district for the taxable year 2021;

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

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

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
PID61-Little Thompson	13,150	61,489	49,099	25,539

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the PID61-Little Thompson for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners, and made a part of the public records of the PID61-Little Thompson, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of PID61-Little Thompson during the 2022 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 2021.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limitation for the 2022 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 2021.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the PID61-Little Thompson during the 2022 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 2021.

Section 7. That for the purpose of meeting all **debt service expenses** of PID61-Little Thompson during the 2022 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2021.

Section 8. That for the purpose of meeting all **refunds/abateements** applicable to the PID61-Little Thompson District during the 2022 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2021.

Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:  
a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.  
b. Proprietary funds shall be budgeted on a modified 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 PID61-Little Thompson totals as follows:

- a. Total amount to be expended during the 2022:  
    Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:  
    Involving Real Property \$0

ADOPTED THIS 15th day of December, 2021.

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

ATTEST:  
*[Signature]*  
Deputy Clerk to the Board



**PID62-Ridgewood Meadows  
RESOLUTION TO ADOPT 2022 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For PID62-Ridgewood Meadows, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2022, And Ending On The Last Day Of December, 2022.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 8, 2021, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$1,290,752 for the district for the taxable year 2021;

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

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

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
PID62-Ridgewood Meadows	204,758	54,216	8,714	250,260

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the PID62-Ridgewood Meadows for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners, and made a part of the public records of the PID62-Ridgewood Meadows, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of PID62-Ridgewood Meadows during the 2022 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 2021.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limit the 2022 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 2021.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the PID62-Ridgewood Meadows during the 2022 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 2021.

Section 7. That for the purpose of meeting all **debt service expenses** of PID62-Ridgewood Meadows during the 2022 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2021.

Section 8. That for the purpose of meeting all **refunds/abatements** applicable to the PID62-Ridgewood Meadows District during the 2022 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2021.

Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:  
a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.  
b. Proprietary funds shall be budgeted on a modified 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 PID62-Ridgewood Meadows totals as follows:

- a. Total amount to be expended during the 2022:  
    Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:  
    Involving Real Property \$0

ADOPTED THIS 15th day of December, 2021.

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

ATTEST:

Debra  
Deputy Clerk to the Board



**PID63-Autumn Creek  
RESOLUTION TO ADOPT 2022 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For PID63-Autumn Creek, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2022, And Ending On The Last Day Of December, 2022.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 8, 2021, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$711,823 for the district for the taxable year 2021;

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

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

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
PID63-Autumn Creek	35,794	19,381	11,792	43,383

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the PID63-Autumn Creek for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners, and made a part of the public records of the PID63-Autumn Creek, Colorado.

Section 4. That for the purpose of meeting all **general operating expenses** of PID63-Autumn Creek during the 2022 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 2021.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limit the 2022 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 2021.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the PID63-Autumn Creek during the 2022 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 2021.

Section 7. That for the purpose of meeting all **debt service expenses** of PID63-Autumn Creek during the 2022 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2021.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to the PID63-Autumn Creek District during the 2022 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2021.

Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:  
a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.  
b. Proprietary funds shall be budgeted on a modified 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 PID63-Autumn Creek totals as follows:

- a. Total amount to be expended during the 2022:  
    Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:  
    Involving Real Property \$0

ADOPTED THIS 15th day of December, 2021.

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

ATTEST:

Debra Quinn  
Deputy Clerk to the Board



PID64-Soaring Peaks Ranches  
RESOLUTION TO ADOPT 2022 BUDGET AND SET LEVIES

A Resolution Adopting A Budget And Setting A Mill Levies For PID64-Soaring Peaks Ranches, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2022, And Ending On The Last Day Of December, 2022.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 8, 2021, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$1,356,147 for the district for the taxable year 2021;

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

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

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
PID64-Soaring Peaks Ranches	79,145	8,641	6,176	81,610

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the PID64-Soaring Peaks Ranches for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners, and made a part of the public records of the PID64-Soaring Peaks Ranches, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of PID64-Soaring Peaks Ranches during the 2022 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 2021.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limit the 2022 budget year, there is hereby certified a **percentage tax credit of 77%** upon each dollar of the total property taxes due to the district for the taxable year 2021.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the PID64-Soaring Peaks Ranches during the 2022 budget year, there is hereby levied a **temporary mill levy reduction** (CRS 39-5-121 (SB 93-255)) of **-19.730 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2021.

Section 7. That for the purpose of meeting all **debt service expenses** of PID64-Soaring Peaks Ranches during the 2022 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2021.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to the PID64-Soaring Peaks Ranches District during the 2022 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2021.

Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:  
a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.  
b. Proprietary funds shall be budgeted on a modified 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 PID64-Soaring Peaks Ranches totals as follows:

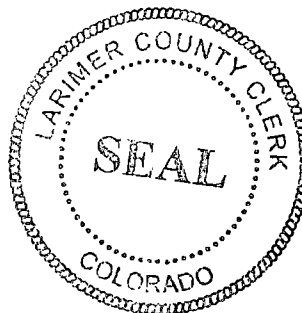
- a. Total amount to be expended during the 2022:
  - Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:
  - Involving Real Property \$0

ADOPTED THIS 15th day of December, 2021.

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

ATTEST:

D. D. [Signature]  
Deputy Clerk to the Board





**PID65-Riviera Estates**  
**RESOLUTION TO ADOPT 2022 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For PID65-Riviera Estates, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2022, And Ending On The Last Day Of December, 2022.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 8, 2021, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$856,736 for the district for the taxable year 2021;

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

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

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
PID65-Riviera Estates	58,808	25,251	7,283	76,775

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the PID65-Riviera Estates for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners, and made a part of the public records of the PID65-Riviera Estates, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of PID65-Riviera Estates during the 2022 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 2021.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limit the 2022 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 2021.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the PID65-Riviera Estates during the 2022 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 2021.

Section 7. That for the purpose of meeting all **debt service expenses** of PID65-Riviera Estates during the 2022 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2021.

Section 8. That for the purpose of meeting all **refunds/abateements** applicable to the PID65-Riviera Estates District during the 2022 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2021.

Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:  
a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.  
b. Proprietary funds shall be budgeted on a modified 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 PID65-Riviera Estates totals as follows:

- a. Total amount to be expended during the 2022:  
    Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:  
    Involving Real Property \$0

ADOPTED THIS 15th day of December, 2021.

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

ATTEST:

*Ant Anzures*  
Deputy Clerk to the Board



**PID66-Carter Lake Heights  
RESOLUTION TO ADOPT 2022 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For PID66-Carter Lake Heights, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2022, And Ending On The Last Day Of December, 2022.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 8, 2021, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$1,299,052 for the district for the taxable year 2021;

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

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

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
PID66-Carter Lake Heights	3,185	25,552	23,203	5,534

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the PID66-Carter Lake Heights for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners, and made a part of the public records of the PID66-Carter Lake Heights, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of PID66-Carter Lake Heights during the 2022 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 2021.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limit the 2022 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 2021.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the PID66-Carter Lake Heights during the 2022 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 2021.

Section 7. That for the purpose of meeting all **debt service expenses** of PID66-Carter Lake Heights during the 2022 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2021.

Section 8. That for the purpose of meeting all **refunds/abateements** applicable to the PID66-Carter Lake Heights District during the 2022 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2021.

Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:  
a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.  
b. Proprietary funds shall be budgeted on a modified 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 PID66-Carter Lake Heights totals as follows:

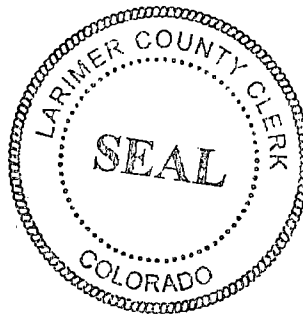
- a. Total amount to be expended during the 2022:  
    Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:  
    Involving Real Property \$0

ADOPTED THIS 15th day of December, 2021.

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

ATTEST:

*D. Quinn*  
Deputy Clerk to the Board



**PID67-Manor Ridge Estates  
RESOLUTION TO ADOPT 2022 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For PID67-Manor Ridge Estates, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2022, And Ending On The Last Day Of December, 2022.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 8, 2021, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$4,780,205 for the district for the taxable year 2021;

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

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

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
PID67-Manor Ridge Estates	351,420	179,406	36,910	493,916

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the PID67-Manor Ridge Estates for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners, and made a part of the public records of the PID67-Manor Ridge Estates, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of PID67-Manor Ridge Estates during the 2022 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 2021.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limitation the 2022 budget year, there is hereby certified a **percentage tax credit of 16%** upon each dollar of the total property taxes due to the district for the taxable year 2021.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the PID67-Manor Ridge Estates during the 2022 budget year, there is hereby levied a **temporary mill levy reduction** (CRS 39-5-121 (SB 93-255)) of **-6.794 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2021.

Section 7. That for the purpose of meeting all **debt service expenses** of PID67-Manor Ridge Estates during the 2022 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2021.

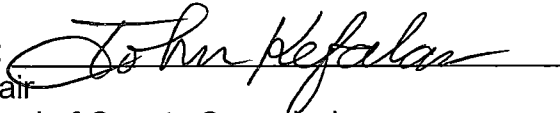
Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to the PID67-Manor Ridge Estates District during the 2022 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2021.

Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:  
a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.  
b. Proprietary funds shall be budgeted on a modified accrual basis and accounted for on a full accrual basis.

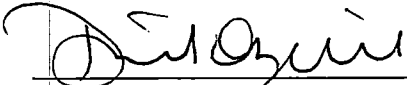
Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for the PID67-Manor Ridge Estates totals as follows:

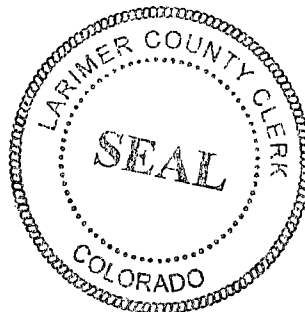
- a. Total amount to be expended during the 2022:  
    Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:  
    Involving Real Property \$0

ADOPTED THIS 15th day of December, 2021.

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

ATTEST:

  
Deputy Clerk to the Board



**PID68-Scenic Ranch Estates  
RESOLUTION TO ADOPT 2022 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For PID68-Scenic Ranch Estates, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2022, And Ending On The Last Day Of December, 2022.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 8, 2021, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$1,069,710 for the district for the taxable year 2021;

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

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

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
PID68-Scenic Ranch Estates	41,412	26,656	6,877	95,338

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the PID68-Scenic Ranch Estates for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners, and made a part of the public records of the PID68-Scenic Ranch Estates, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of PID68-Scenic Ranch Estates during the 2022 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 2021.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limit the 2022 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 2021.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the PID68-Scenic Ranch Estates during the 2022 budget year, there is hereby levied a **temporary mill levy reduction** (CRS 39-5-121 (SB 93-255)) of **-3.927 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2021.

Section 7. That for the purpose of meeting all **debt service expenses** of PID68-Scenic Ranch Estates during the 2022 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2021.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to the PID68-Scenic Ranch Estates District during the 2022 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2021.

Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:  
a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.  
b. Proprietary funds shall be budgeted on a modified 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 PID68-Scenic Ranch Estates totals as follows:

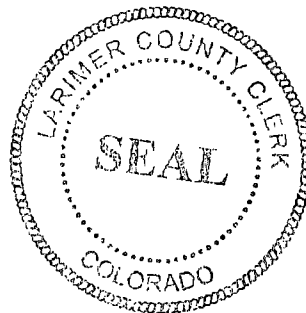
- a. Total amount to be expended during the 2022:  
    Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:  
    Involving Real Property \$0

ADOPTED THIS 15th day of December, 2021.

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

ATTEST:

*[Signature]*  
Deputy Clerk to the Board





**PID69-Crystal View  
RESOLUTION TO ADOPT 2022 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For PID69-Crystal View, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2022, And Ending On The Last Day Of December, 2022.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 8, 2021, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$1,005,176 for the district for the taxable year 2021;

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

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

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
PID69-Crystal View	66,000	103,270	16,835	152,435

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the PID69-Crystal View for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners, and made a part of the public records of the PID69-Crystal View, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of PID69-Crystal View during the 2022 budget year, there is hereby levied a mill levy of 102.982 mills upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2021.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limit the 2022 budget year, there is hereby certified a **percentage tax credit of 8%** upon each dollar of the total property taxes due to the district for the taxable year 2021.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the PID69-Crystal View during the 2022 budget year, there is hereby levied a **temporary mill levy reduction** (CRS 39-5-121 (SB 93-255)) of **-7.854 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2021.

Section 7. That for the purpose of meeting all **debt service expenses** of PID69-Crystal View during the 2022 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2021.

Section 8. That for the purpose of meeting all **refunds/abateements** applicable to the PID69-Crystal View District during the 2022 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2021.

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

- a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.
- b. Proprietary funds shall be budgeted on a modified 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 PID69-Crystal View totals as follows:

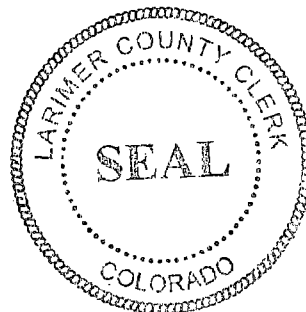
- a. Total amount to be expended during the 2022:
  - Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:
  - Involving Real Property \$0

ADOPTED THIS 15th day of December, 2021.

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

ATTEST:

*[Signature]*  
 Deputy Clerk to the Board



**PID70-Trappers Point  
RESOLUTION TO ADOPT 2022 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For PID70-Trappers Point, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2022, And Ending On The Last Day Of December, 2022.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 8, 2021, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$2,493,527 for the district for the taxable year 2021;

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

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

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
PID70-Trappers Point	22,000	109,070	13,271	117,798

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the PID70-Trappers Point for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners, and made a part of the public records of the PID70-Trappers Point, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of PID70-Trappers Point during the 2022 budget year, there is hereby levied a mill levy of **41.272 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2021.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limit the 2022 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 2021.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the PID70-Trappers Point during the 2022 budget year, there is hereby levied a **temporary mill levy reduction** (CRS 39-5-121 (SB 93-255)) of **-0.771 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2021.

Section 7. That for the purpose of meeting all **debt service expenses** of PID70-Trappers Point during the 2022 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2021.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to the PID70-Trappers Point District during the 2022 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2021.

Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:  
a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.  
b. Proprietary funds shall be budgeted on a modified 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 PID70-Trappers Point totals as follows:

- a. Total amount to be expended during the 2022:  
    Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:  
    Involving Real Property \$0

ADOPTED THIS 15th day of December, 2021.

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

ATTEST:

*D. Aguirre*  
Deputy Clerk to the Board



**ID71-Rockview Wildflower Ridge  
RESOLUTION TO ADOPT 2022 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For ID71-Rockview Wildflower Rdg, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2022, And Ending On The Last Day Of December, 2022.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 8, 2021, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$1,909,385 for the district for the taxable year 2021;

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

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

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
ID71-Rockview Wildflower Rdg	90,000	96,129	11,409	174,720

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the ID71-Rockview Wildflower Rdg for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That 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 ID71-Rockview Wildflower Rdg, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of ID71-Rockview Wildflower Rdg during the 2022 budget year, there is hereby levied a mill levy of **46.616 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2021.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limit the 2022 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 2021.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the ID71-Rockview Wildflower Rdg during the 2022 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 2021.

Section 7. That for the purpose of meeting all **debt service expenses** of ID71-Rockview Wildflower Rdg during the 2022 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2021.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to the ID71-Rockview Wildflower Rdg District during the 2022 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2021.

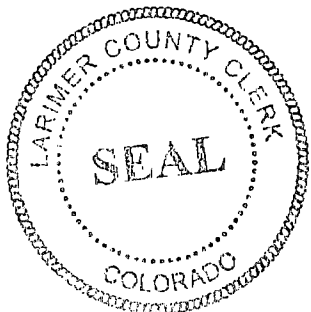
Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:  
a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.  
b. Proprietary funds shall be budgeted on a modified 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 ID71-Rockview Wildflower Rdg totals as follows:

- a. Total amount to be expended during the 2022:  
    Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:  
    Involving Real Property \$0

ADOPTED THIS 15th day of December, 2021.

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



ATTEST:

*[Signature]*  
Deputy Clerk to the Board

**PID73-Meadows at Rolling Hills  
RESOLUTION TO ADOPT 2022 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For PID73-Meadows at Rolling Hills, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2022, And Ending On The Last Day Of December, 2022.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 8, 2021, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$803,003 for the district for the taxable year 2021;

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

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

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
PID73-Meadows at Rolling Hills	21,250	26,994	6,800	41,444

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the PID73-Meadows at Rolling Hills for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners, and made a part of the public records of the PID73-Meadows at Rolling Hills, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of PID73-Meadows at Rolling Hills during the 2022 budget year, there is hereby levied a mill levy of 31.993 mills upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2021.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limit the 2022 budget year, there is hereby certified a **percentage tax credit of 3%** upon each dollar of the total property taxes due to the district for the taxable year 2021.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the PID73-Meadows at Rolling Hills during the 2022 budget year, there is hereby levied a **temporary mill levy reduction** (CRS 39-5-121 (SB 93-255)) of **-0.867 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2021.

Section 7. That for the purpose of meeting all **debt service expenses** of PID73-Meadows at Rolling Hills during the 2022 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2021.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to the PID73-Meadows at Rolling Hills District during the 2022 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2021.

Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:  
a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.  
b. Proprietary funds shall be budgeted on a modified 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 PID73-Meadows at Rolling Hills totals as follows:

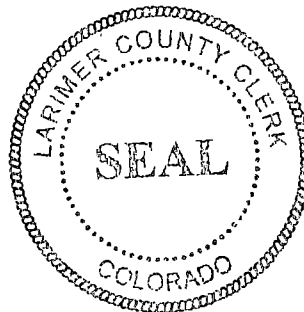
- a. Total amount to be expended during the 2022:  
    Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:  
    Involving Real Property \$0

ADOPTED THIS 15th day of December, 2021.

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

ATTEST:

*Dick*  
Deputy Clerk to the Board





**PID74 - Eagle Crest  
RESOLUTION TO ADOPT 2022 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For PID74 - Eagle Crest, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2022, And Ending On The Last Day Of December, 2022.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 8, 2021, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$1,309,341 for the district for the taxable year 2021;

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

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

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
PID74 - Eagle Crest	0	70,200	4,700	65,500

Section 2. That the budget as submitted, amended, and herein above summarized by fund, be approved and adopted as the budget of the PID74 - Eagle Crest for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners, and made a part of the public records of the PID74 - Eagle Crest, Colorado.

Section 4. That for the purpose of meeting all general operating expenses of PID74 - Eagle Crest during the 2022 budget year, there is hereby levied a mill levy of 52.367 mills upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2021.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limit the 2022 budget year, there is hereby certified a **percentage tax credit of 5%** upon each dollar of the total property taxes due to the district for the taxable year 2021.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the PID74 - Eagle Crest during the 2022 budget year, there is hereby levied a **temporary mill levy reduction** (CRS 39-5-121 (SB 93-255)) of **-2.724 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2021.

Section 7. That for the purpose of meeting all **debt service expenses** of PID74 - Eagle Crest during the 2022 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2021.

Section 8. That for the purpose of meeting all **refunds/abatements** applicable to the PID74 - Eagle Crest District during the 2022 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2021.

Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:  
a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.  
b. Proprietary funds shall be budgeted on a modified 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 PID74 - Eagle Crest totals as follows:

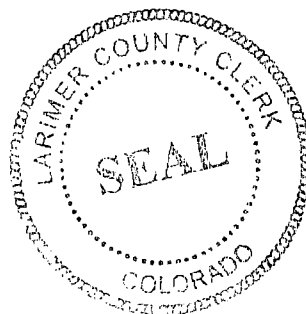
- a. Total amount to be expended during the 2022:  
    Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:  
    Involving Real Property \$0

ADOPTED THIS 15th day of December, 2021.

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

ATTEST:

*Dina Oyler*  
Deputy Clerk to the Board



**Larimer County Pest Control District  
RESOLUTION TO ADOPT 2022 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting A Mill Levies For The Larimer County Pest Control District, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2022, And Ending On The Last Day Of December, 2022.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 8, 2021, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$5,688,855,512 for the district for the taxable year 2021;

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

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

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
225 – Pest Control District	\$1,622,986	\$1,359,686	\$1,353,805	\$1,628,867

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 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 , Colorado.

Section 4. That for the purpose of meeting all **general operating expenses** of the Larimer County Pest Control District during the 2022 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 2021.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limitation for the 2022 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 2021.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the Larimer County Pest Control District during the 2022 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 2021.

Section 7. That for the purpose of meeting all **debt service expenses** of the Larimer County Pest Control District during the 2022 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2021.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to the Larimer County Pest Control District during the 2022 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2021.

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

- a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.
- b. Proprietary funds shall be budgeted on a modified 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 2022:
  - Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:
  - Involving Real Property \$0

ADOPTED THIS 15th day of December, 2021.

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



ATTEST:

*D. Quinn*  
 Deputy Clerk to the Board

Larimer County Public Trustee  
RESOLUTION TO ADOPT 2022 BUDGET AND SET LEVIES

A Resolution Adopting A Budget And Setting A Mill Levies For the Larimer County Public Trustee, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2022, And Ending On The Last Day Of December, 2022.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 8, 2021, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$6,806,487,249 for the district for the taxable year 2021;

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

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

<u>FUND</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
246 – Public Trustee	\$866,179	\$386,300	\$269,392	\$983,087

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 the Larimer County Public Trustee during the 2022 budget year; there is hereby levied a mill levy of 0.000 mills upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2021.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limitation the 2022 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 2021.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of the Larimer County Public Trustee during the 2022 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 2021.

Section 7. That for the purpose of meeting all **debt service expenses** of the Larimer County Public Trustee during the 2022 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2021.

Section 8. That for the purpose of meeting all **refunds/abateements** applicable to the Larimer County Public Trustee during the 2022 budget year, there is hereby levied a mill levy of **0.000** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2021.

Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:  
a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.  
b. Proprietary funds shall be budgeted on a modified 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:

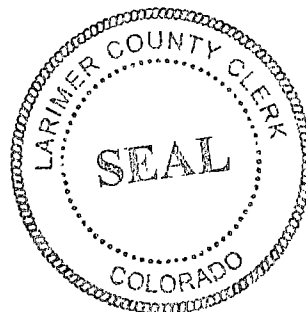
- a. Total amount to be expended during the 2022:  
    Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:  
    Involving Real Property \$0

ADOPTED THIS 15th day of December, 2021.

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

ATTEST:

*Paul Gruel*  
Deputy Clerk to the Board



**COUNTY OF LARIMER  
RESOLUTION TO APPROPRIATE SUMS OF MONEY FOR 2022**

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, 2022, AND ENDING ON THE LAST DAY OF DECEMBER, 2022.

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 2022 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 15th day of December, 2021.

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



ATTEST:

*[Signature]*  
Deputy Clerk to the Board

## 2022 Appropriation of Funds by Spending Agency

<u>Rollup Fund and Spending Agency</u>	<u>2022 Spending Agency Appropriation</u>
101 General, Climate Change Impact, and Natural Disaster Fund	
Assessor	\$4,945,252
Clerk & Recorder	\$11,857,410
Community Planning, Infrastructure & Resources	\$8,899,831
Coroner	\$1,977,535
County Manager	\$51,838,344
Criminal Justice Services	\$11,346,770
District Attorney	\$10,799,678
Financial Services	\$2,944,521
Human and Economic Health Services	\$2,013,420
Information Technology	\$11,732,532
Sheriff	\$72,856,446
Surveyor	\$9,643
Treasurer	\$1,721,635
General, Climate Change Impact, and Natural Disaster Fund Memo Total:	\$192,943,017
125 Section 125 Fund	
County Manager	\$27,000
Section 125 Fund Memo Total:	\$27,000
200 Sales Tax Fund	
Financial Services	\$10,500,485
Sales Tax Fund Memo Total:	\$10,500,485
215 Natural Resources Fund	
Community Planning, Infrastructure & Resources	\$15,502,121
Natural Resources Fund Memo Total:	\$15,502,121
220 Parks Fund	
Community Planning, Infrastructure & Resources	\$6,247,183
Parks Fund Memo Total:	\$6,247,183
225 Weed District Fund	
Community Planning, Infrastructure & Resources	\$1,353,805
Weed District Fund Memo Total:	\$1,353,805
230 Conservation Trust Fund	
Community Planning, Infrastructure & Resources	\$96,465
Conservation Trust Fund Memo Total:	\$96,465
240 The Ranch Fund	
Community Planning, Infrastructure & Resources	\$46,789,601
The Ranch Fund Memo Total:	\$46,789,601



**Rollup Fund and Spending Agency****2022 Spending Agency Appropriation**

245 Building Inspections Fund		
Community Planning, Infrastructure & Resources		\$3,147,510
	Building Inspections Fund Memo Total:	<u>\$3,147,510</u>
246 Public Trustee Fund		
Office of the Treasurer		\$269,392
	Public Trustee Fund Memo Total:	<u>\$269,392</u>
252 Road and Bridge Fund		
Community Planning, Infrastructure & Resources		\$56,436,350
	Road and Bridge Fund Memo Total:	<u>\$56,436,350</u>
255 Transportation Expansion Fund		
Community Planning, Infrastructure & Resources		\$3,573,555
	Transportation Expansion Fund Memo Total:	<u>\$3,573,555</u>
262 Human Services Fund		
Human and Economic Health Services		\$55,847,769
	Human Services Fund Memo Total:	<u>\$55,847,769</u>
265 Behavioral Health Fund		
Human and Economic Health Services		\$39,328,757
	Human Services Fund Memo Total:	<u>\$39,328,757</u>
268 Developmental Disabilities Fund		
County Manager		\$5,104,865
	Developmental Disabilities Fund Memo Total:	<u>\$5,104,865</u>
270 Workforce Center Fund		
Human and Economic Health Services		\$6,205,623
	Workforce Center Fund Memo Total:	<u>\$6,205,623</u>
275 Criminal Justice Services Fund		
Criminal Justice Services		\$11,732,501
	Criminal Justice Services Fund Memo Total:	<u>\$11,732,501</u>
282 Health and Environment Fund		
Human and Economic Health Services		\$14,613,822
	Health and Environment Fund Memo Total:	<u>\$14,613,822</u>
285 West Vine Stormwater Basin Fund		
Community Planning, Infrastructure & Resources		\$8,080
	West Vine Stormwater Basin Fund Memo Total:	<u>\$8,080</u>
290 Drainage Fund		
Community Planning, Infrastructure & Resources		\$147,517
	Drainage Fund Memo Total:	<u>\$147,517</u>

**Rollup Fund and Spending Agency****2022 Spending Agency Appropriation**

295 General & Public Improvement Districts Fund		
Community Planning, Infrastructure & Resources		\$2,418,237
General & Public Improvement Districts Fund Memo Total:		<u>\$2,418,237</u>
300 Solid Waste Fund		
Community Planning, Infrastructure & Resources		\$41,562,485
Solid Waste Fund Memo Total:		<u>\$41,562,485</u>
400 Assessment Debt Fund		
Community Planning, Infrastructure & Resources		\$343,940
Assessment Debt Fund Memo Total:		<u>\$343,940</u>
405 Debt Service Fund		
Financial Services		\$5,931,250
Debt Service Fund Memo Total:		<u>\$5,931,250</u>
500 Improvement District Fund		
Community Planning, Infrastructure & Resources		\$96,859
Assessment Debt Fund Memo Total:		<u>\$96,859</u>
508 Information Technology Capital Projects Fund		
Information Technology		\$4,781,488
Information Technology Capital Projects Fund Memo Total:		<u>\$4,781,488</u>
512 Facilities Capital Expenditures Fund		
County Manager		\$58,500,000
Facilities Capital Expenditures Fund Memo Total:		<u>\$58,500,000</u>
522 Replacement Fund		
Clerk & Recorder		\$37,590
Community Planning, Infrastructure & Resources		\$12,075
Coroner		\$11,000
County Manager		\$25,250
Human and Economic Health Services		\$22,360
Sheriff		<u>\$473,848</u>
Replacement Fund Memo Total:		\$582,123
608 Information Management Fund		
Information Technology Management		\$5,145,289
Information Technology Management Fund Memo Total:		<u>\$5,145,289</u>

**Rollup Fund and Spending Agency****2022 Spending Agency Appropriation**

610 Facilities Management Fund		
County Manager		<u>\$11,206,024</u>
	Facilities Management Fund Memo Total:	<u>\$11,206,024</u>
612 Fleet Services Fund		
County Manager		<u>\$15,174,868</u>
	Fleet Services Fund Memo Total:	<u>\$15,174,868</u>
645 Self-Insured Employee Benefits Fund		
County Manager		<u>\$29,988,037</u>
	Self-Insured Employee Benefits Fund Memo Total:	<u>\$29,988,037</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>\$3,867,602</u>
	Self-Insured Risk Management Fund Memo Total:	<u>\$3,867,602</u>
<b><u>Report Total (Memo Only):</u></b>		<b><u>\$649,728,620</u></b>

**COUNTY OF LARIMER  
RESOLUTION TO DESIGNATE ENDING 2022 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 2022, AND ENDING ON THE LAST DAY OF DECEMBER 2022.

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 2022 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 15<sup>th</sup> day of December, 2021.

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



ATTEST:

D. Ormiston  
Deputy Clerk to the Board

## Designations of 2022 Budgeted Ending Fund Balances by Fund

Fund Type/Fund Name	Reserved for Emergencies	Designated for Capital Outlay	Designated for Working Capital	Future Programs & Services	Unassigned/ Unrestricted	TOTAL 2022 Ending Fund Balance
<b>CAPITAL PROJECTS</b>						
500 Improvement District Const	\$0	\$0	\$0	\$326,465	\$0	\$326,465
508 Information Technology Capital	\$0	\$3,494,900	\$0	\$0	\$0	\$3,494,900
512 Capital Expenditures	\$0	\$16,846,982	\$0	\$0	\$0	\$16,846,982
522 Replacement	\$0	\$3,944,447	\$0	\$0	\$0	\$3,944,447
<b>Subtotal - Capital Projects</b>	<b>\$0</b>	<b>\$24,286,329</b>	<b>\$0</b>	<b>\$326,465</b>	<b>\$0</b>	<b>\$24,612,794</b>
<b>DEBT SERVICE</b>						
400 Assessment Debt	\$0	\$0	\$0	\$1,356,908	\$0	\$1,356,908
<b>Subtotal - Debt Service</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,356,908</b>	<b>\$0</b>	<b>\$1,356,908</b>
<b>ENTERPRISE</b>						
300 Solid Waste	\$0	\$0	\$0	\$2,417,153	\$0	\$2,417,153
<b>Subtotal - Enterprise</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,417,153</b>	<b>\$0</b>	<b>\$2,417,153</b>
<b>GENERAL FUND</b>						
101 General	\$9,375,000	\$0	\$17,700,000	\$10,035,922	\$0	\$37,110,922
102 Climate Change Impact				\$12,000,000		
105 Natural Disaster	\$0	\$0	\$0	\$84,784,254	\$5,551,602	\$90,335,856
<b>Subtotal - General Fund</b>	<b>\$9,375,000</b>	<b>\$0</b>	<b>\$17,700,000</b>	<b>\$106,820,176</b>	<b>\$5,551,602</b>	<b>\$139,446,778</b>
<b>INTERNAL SERVICE</b>						
608 Info Tech Operating	\$0	\$880,556	\$0	\$439,720	\$0	\$1,320,276
610 Facilities Management	\$0	\$1,092,000	\$611,886	\$4,767,085	\$0	\$6,470,971
612 Fleet Services	\$0	\$4,886,123	\$2,009,031	\$0	\$0	\$6,895,154
645 Employee Benefits	\$0	\$0	\$0	\$10,138,901	\$0	\$10,138,901
672 Unemployment	\$0	\$0	\$0	\$1,507,032	\$0	\$1,507,032
682 Risk Management	\$0	\$0	\$518,326	\$8,785,917	\$0	\$9,304,243
<b>Subtotal - Internal Service</b>	<b>\$0</b>	<b>\$6,858,679</b>	<b>\$3,139,243</b>	<b>\$25,638,655</b>	<b>\$0</b>	<b>\$35,636,577</b>
<b>SPECIAL REVENUE</b>						
125 Section 125	\$0	\$0	\$0	\$160,964	\$0	\$160,964
200 Sales Tax	\$0	\$0	\$0	\$5,171,886	\$0	\$5,171,886
215 Natural Resources	\$0	\$0	\$0	\$13,418,501	\$0	\$13,418,501
220 Parks	\$0	\$0	\$0	\$2,269,719	\$0	\$2,269,719
225 Weed District	\$48,866	\$1,417,118	\$162,883	\$0	\$0	\$1,628,867
230 Conservation Trust Fund	\$0	\$0	\$0	\$4,031,628	\$0	\$4,031,628
240 The Ranch	\$0	\$0	\$0	\$4,557,166	\$0	\$4,557,166
245 Building Inspections	\$0	\$0	\$3,157,846	\$427,199	\$0	\$3,585,045
246 Public Trustee	\$0	\$0	\$57,875	\$925,212	\$0	\$983,087
252 Road and Bridge	\$0	\$0	\$6,365,844	\$1,697,557	\$0	\$8,063,401
255 Transportation Expansion	\$0	\$0	\$0	\$3,002,479	\$0	\$3,002,479
262 Human Services	\$0	\$0	\$11,200,000	\$5,783,501	\$0	\$16,983,501
265 Behavioral Health	\$0	\$0	\$0	\$22,185,948	\$0	\$22,185,948
270 Workforce Center	\$0	\$0	\$0	\$961,106	\$0	\$961,106
275 Criminal Justice Services	\$0	\$50,000	\$771,961	\$500,407	\$0	\$1,322,368
282 Health and Environment	\$0	\$0	\$0	\$2,869,987	\$0	\$2,869,987
285 West Vine Stormwater	\$0	\$0	\$0	\$751,781	\$0	\$751,781
290 Drainage	\$0	\$0	\$0	\$506,283	\$0	\$506,283
295 Improvement District	\$0	\$0	\$0	\$9,529,104	\$0	\$9,529,104
<b>SUBTOTAL - Special Revenue</b>	<b>\$48,866</b>	<b>\$1,467,118</b>	<b>\$21,716,409</b>	<b>\$78,750,428</b>	<b>\$0</b>	<b>\$101,982,821</b>
<b>TOTAL - ALL FUNDS</b>	<b>\$9,423,866</b>	<b>\$32,612,126</b>	<b>\$42,555,652</b>	<b>\$215,309,785</b>	<b>\$5,551,602</b>	<b>\$305,453,031</b>

**RESOLUTION GRANTING SIGNATURE AUTHORITY TO THE BUDGET DIRECTOR FOR CERTIFICATION OF MILL LEVIES TO COUNTY ASSESSOR AND VARIOUS STATE ENTITIES**

WHEREAS, the Board of County Commissioners is required to annually certify to the County Assessor and various entities of the State of Colorado the amounts to be levied against taxable property in Larimer County; and

WHEREAS, this certification is in the form of a Certification of Mill Levy report containing the mill levies of each taxing district of Larimer County; and,

WHEREAS, the Budget Office, within the County Manager Department, gathers and organizes this report for the Board of County Commissioners; and

WHEREAS, Colorado Revised Statutes 39-1-111 (1-3) and 39-1-111.5(3) allow the Board of County Commissioners to delegate the certification and submission of mill levies to the County Assessor and to various State entities.

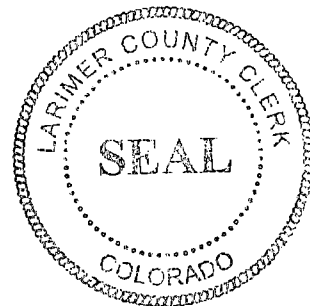
NOW, THEREFORE, BE IT RESOLVED, BY THE BOARD OF COUNTY COMMISSIONERS OF THE COUNTY OF LARIMER, COLORADO:

Section 1. That the Budget Director, within the County Manager Department, is granted authority to sign the Certification of Mill Levy report and to submit it to the County Assessor and necessary state entities for property tax year 2021, collection in 2022.

ADOPTED THIS 15<sup>th</sup> day of December, 2021.

BOARD OF COUNTY COMMISSIONERS OF LARIMER COUNTY, COLORADO

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



ATTEST:

*[Signature]*  
Deputy Clerk to the Board

Approved As-To Form:

*[Signature]*  
County Attorney

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## **Section F - 2022 Certification of Mill Levies**



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**2022 Budget Year (2021 Tax Year)  
Certification of Levies and Revenue  
by Larimer County**

**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. Per 39-1-111 (1-3) and 39-1-111.5(3), the Board of County Commissioners has delegated certification and submission of the 2022 Budget Year Certification of Levies and Revenues (see attached resolution).

**Distribution:**

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Property Tax Administrator	1 copy	c/o Dept of Local Affairs, 1313 Sherman St. #419, Denver, Co 80203
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Division of Local Gov't	1 copy	c/o Dept of Local Affairs, 1313 Sherman St. #521, Denver, Co 80203
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Colo. Dept of Education	1 copy	Attn: Public School Finance Unit, 201 E. Colfax Ave. #508, Denver, Co 80203
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County Assessor	1 copy	
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County Commissioner	1 copy	
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Prepared by Josh Fudge, Budget Director  
Phone - 970-498-7017

## Larimer County Certification of Valuation and Revenue

Certification:


State of Colorado )

) SS:

County of Larimer )

Having been delegated the responsibility by 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.

Signed on the 17th day of December, 2021.



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Larimer County Budget Director

## 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	185,448,841	9.636	1,786,985	-	-	-	-	-	-	0.020	3,709	-	-	-	-	9.656	1,790,694
Yes	Town of Estes Park	253,393,298	1.822	461,683	-	-	-	-	-	-	-	-	-	-	-	-	1.822	461,683
Yes	City of Fort Collins	3,040,825,426	9.797	29,790,967	-	-	-	-	-	-	-	-	-	-	-	-	9.797	29,790,967
Yes	City of Loveland	1,543,709,844	9.564	14,764,041	-	-	-	-	-	-	-	-	-	-	-	-	9.564	14,764,041
Yes	Town of Timnath	166,010,084	6.688	1,110,275	-	-	-	-	-	-	-	-	-	-	-	-	6.688	1,110,275
Yes	Town of Wellington	132,809,676	12.439	1,652,020	-	-	0.657	87,256	-	-	-	-	-	-	-	-	13.096	1,739,276
Yes	Town of Windsor	182,178,605	12.030	2,191,609	-	-	-	-	-	-	-	-	-	-	-	-	12.030	2,191,609
Yes	Town of Johnstown	178,610,298	23.947	4,277,181	-	-	-	-	-	-	-	-	-	-	-	-	23.947	4,277,181
	<b>Sub-Total</b>			<b>56,034,760</b>		<b>0</b>		<b>87,256</b>		<b>0</b>		<b>3,709</b>		<b>0</b>		<b>0</b>		<b>56,125,725</b>

### 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	545,212	6.299	3,434	-	-	-	-	-	-	0.043	23	-	-	-	-	6.342	3,458
	<b>Sub-Total</b>			<b>3,434</b>		<b>0</b>		<b>0</b>		<b>0</b>		<b>23</b>		<b>0</b>		<b>0</b>		<b>3,458</b>

### County Districts

Rec'd	Taxing Authority Name	Total Assessed Value	Gen Levy	Gen Revenue	Temp Credit Levy	Temp Credit Revenue	Bond Redem Levy	Bond Redem Revenue	Cont Oblig Levy	Cont Oblig Revenue	Abate Refnd Levy	Abate Refnd Revenue	Tax Cred Levy	Tax Cred Revenue	Cap Exp Levy	Cap Exp Revenue	Tot Levy	Tot Revenue
Yes	Larimer County - Developmentally Disabled	7,205,668,579	0.750	5,404,251	-	-	-	-	-	-	-	-	-	-	-	-	0.750	5,404,251

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 - Fair	7,205,668,579	-		-		-		-		-		-		-		-	0
Yes	Larimer County - General Fund	7,205,668,579	18.901	136,194,342	-		-		-		0.104	749,390	-		-		19.005	136,943,731
Yes	Larimer County - Health & Environment	7,205,668,579	0.648	4,669,273	-		-		-		-		-		-		0.648	4,669,273
Yes	Larimer County - Road and Bridge	7,205,668,579	0.493	3,552,395	-		-		-		-		-		-		0.493	3,552,395
Yes	Larimer County - Social Services	7,205,668,579	1.529	11,017,467	-		-		-		-		-		-		1.529	11,017,467
	<b>Sub-Total</b>			<b>160,837,728</b>		<b>0</b>		<b>0</b>		<b>0</b>		<b>749,390</b>		<b>0</b>		<b>0</b>		<b>161,587,118</b>

### Downtown Development Authority Districts

Rec'd	Taxing Authority Name	Total Assessed Value	Gen Levy	Gen Revenue	Temp Credit Levy	Temp Credit Revenue	Bond Redem Levy	Bond Redem Revenue	Cont Oblig Levy	Cont Oblig Revenue	Abate Refnd Levy	Abate Refnd Revenue	Tax Cred Levy	Tax Cred Revenue	Cap Exp Levy	Cap Exp Revenue	Tot Levy	Tot Revenue
Yes	Fort Collins Downtown Dev. Auth	217,841,337	5.000	1,089,207	-		-		-		-		-		-		5.000	1,089,207
Yes	Loveland Downtown Dev. Auth	58,801,672	-		-		-		-		-		-		-		-	0
	<b>Sub-Total</b>			<b>1,089,207</b>		<b>0</b>		<b>0</b>		<b>0</b>		<b>0</b>		<b>0</b>		<b>0</b>		<b>1,089,207</b>

### Fire Districts

Rec'd	Taxing Authority Name	Total Assessed Value	Gen Levy	Gen Revenue	Temp Credit Levy	Temp Credit Revenue	Bond Redem Levy	Bond Redem Revenue	Cont Oblig Levy	Cont Oblig Revenue	Abate Refnd Levy	Abate Refnd Revenue	Tax Cred Levy	Tax Cred Revenue	Cap Exp Levy	Cap Exp Revenue	Tot Levy	Tot Revenue
Yes	Estes Valley Fire Protection District	398,442,345	1.958	780,150	-		-		-		-		-		-		1.958	780,150
Yes	Front Range Fire Rescue Fire Protection District	9,784,176	9.559	93,527	-		-		-		-		-		2.000	19,568	11.559	113,095
Yes	Allenspark Fire Protection District	6,861,372	7.507	51,508	-		-		-		0.026	178	-		-		7.533	51,687
Yes	Berthoud Fire Protection District	292,577,924	12.585	3,682,093	-		-		-		0.037	10,825	-		1.243	363,674	13.865	4,056,593
Yes	Loveland Rural Fire Protection District	502,520,698	8.708	4,375,950	-		-		-		0.028	14,071	-		-		8.736	4,390,021

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	Pinewood Springs Fire Protection District	14,762,223	8.778	129,583	-		-		-		-		-		-		8.778	129,583
Yes	Poudre Canyon Fire Protection District	9,534,904	21.142	201,587	-		-		-		-		-		-		21.142	201,587
Yes	Poudre Valley Fire Protection District	786,457,757	10.639	8,367,124	-		-		-		-		-		-		10.639	8,367,124
Yes	Red Feather Lakes Fire Protection District	19,098,919	12.112	231,326	-		-		-		-		-		-		12.112	231,326
Yes	Wellington Fire Protection District	201,357,095	14.999	3,020,155	-		-		-		0.071	14,296	-		-		15.070	3,034,451
Yes	Windsor - Severance Fire Protection District	214,805,723	7.750	1,664,744	-		0.244	52,413	-		-		-		-		7.994	1,717,157
Yes	Lyons Fire Protection District	16,441,143	11.330	186,278	-0.441	-7,251	0.850	13,975	-		0.010	164	-		-		11.749	193,167
Yes	Glacier View Fire Protection District	28,548,122	10.500	299,755	-		-		1.150	32,830	-		-		-		11.650	332,586
Yes	Crystal Lakes Fire Protection District	28,561,856	5.000	142,809	-		4.000	114,247	-		-		-		-		9.000	257,057
Yes	Livermore Fire Protection District	25,554,420	6.522	166,666	-		-		-		-		-		-		6.522	166,666
	<b>Sub-Total</b>			<b>23,393,257</b>		<b>-7,251</b>		<b>180,635</b>		<b>32,830</b>		<b>39,535</b>		<b>0</b>		<b>383,243</b>		<b>24,022,249</b>

### 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	442,788,371	7.505	3,323,127	-		-		-		-		-		-		7.505	3,323,127
Yes	Health District Of Northern Larimer Co.	4,243,907,851	2.167	9,196,548	-		-		-		-		-		-		2.167	9,196,548
Yes	Thompson Valley Health Services District	2,518,972,358	1.757	4,425,834	-		-		-		-		-		-		1.757	4,425,834
	<b>Sub-Total</b>			<b>16,945,509</b>		<b>0</b>		<b>0</b>		<b>0</b>		<b>0</b>		<b>0</b>		<b>0</b>		<b>16,945,509</b>

### Improvement Districts

Rec'd	Taxing Authority Name	Total Assessed Value	Gen Levy	Gen Revenue	Temp Credit Levy	Temp Credit Revenue	Bond Redem Levy	Bond Redem Revenue	Cont Oblig Levy	Cont Oblig Revenue	Abate Refnd Levy	Abate Refnd Revenue	Tax Cred Levy	Tax Cred Revenue	Cap Exp Levy	Cap Exp Revenue	Tot Levy	Tot Revenue
Yes	Fort Collins G.I.D. No. 1	120,788,456	4.924	594,762	-	-	-	-	-	-	-	-	-	-	-	-	4.924	594,762
Yes	Larimer County P.I.D. No. 27 Crown Point	761,406	56.844	43,281	-42.021	-31,995	-	-	-	-	-	-	-	-	-	-	14.823	11,286
Yes	Larimer County P.I.D. No. 32 Charles Height	2,080,244	8.948	18,614	-	-	-	-	-	-	-	-	-	-	-	-	8.948	18,614
Yes	Larimer County P.I.D. No. 35 Bruns	1,150,339	104.222	119,891	-89.614	-103,086	-	-	-	-	-	-	-	-	-	-	14.608	16,804
Yes	Larimer County P.I.D. No. 36 Bonnel West	6,296,263	13.580	85,503	-2.000	-12,593	-	-	-	-	-	-	-	-	-	-	11.580	72,911
Yes	Larimer County G.I.D. No. 1 Imperial Estates	7,105,984	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	Larimer County G.I.D. No. 2 Pinewood Springs	12,491,187	10.000	124,912	-	-	-	-	-	-	-	-	-	-	-	-	10.000	124,912
Yes	Larimer County G.I.D. No. 4 Carriage Hills	20,268,037	10.000	202,680	-	-	-	-	-	-	-	-	-	-	-	-	10.000	202,680
Yes	Larimer County G.I.D. No. 6 Shideler Subdivision	1,468,865	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	Larimer County G.I.D. No. 8 Namaqua Hills	5,268,413	8.382	44,160	-	-	-	-	-	-	-	-	-	-	-	-	8.382	44,160
Yes	Larimer County G.I.D. No. 10 Homestead Estates	1,550,420	0.375	581	-	-	-	-	-	-	-	-	-0.375	-581	-	-	-	0
Yes	Larimer County G.I.D. No. 11 Meadowdale Hills	5,283,254	5.770	30,484	-	-	-	-	-	-	-	-	-	-	-	-	5.770	30,484
Yes	Larimer County G.I.D. No. 1991-1 Arapahoe Pines	645,388	40.204	25,947	-10.475	-6,760	-	-	-	-	-	-	-	-	-	-	29.729	19,187
Yes	Larimer County G.I.D. No. 13A Red Feather Lakes	3,411,686	11.660	39,780	-	-	-	-	-	-	-	-	-	-	-	-	11.660	39,780
Yes	Larimer County G.I.D. No. 14 Little Valley Road	7,787,520	15.000	116,813	-	-	-	-	-	-	-	-	-	-	-	-	15.000	116,813
Yes	Larimer County G.I.D. No. 12 Club Estates	1,614,793	25.000	40,370	-12.500	-20,185	-	-	-	-	-	-	-	-	-	-	12.500	20,185
Yes	Larimer County G.I.D. No. 15 Skyview South	4,129,890	10.000	41,299	-	-	-	-	-	-	-	-	-	-	-	-	10.000	41,299
Yes	Larimer County G.I.D. No. 16 Kitchell Sub	947,926	9.600	9,100	-	-	-	-	-	-	-	-	-	-	-	-	9.600	9,100
Yes	Larimer County G.I.D. No. 17 Country Meadows	3,865,449	8.500	32,856	-	-	-	-	-	-	-	-	-	-	-	-	8.500	32,856
Yes	Larimer County G.I.D. No. 18 Venner Ranch Estates	2,223,436	19.000	42,245	-7.000	-15,564	-	-	-	-	-	-	-	-	-	-	12.000	26,681

Rec'd	Taxing Authority Name	Total Assessed Value	Gen Levy	Gen Revenue	Temp Credit Levy	Temp Credit Revenue	Bond Redem Levy	Bond Redem Revenue	Cont Oblig Levy	Cont Oblig Revenue	Abate Refnd Levy	Abate Refnd Revenue	Tax Cred Levy	Tax Cred Revenue	Cap Exp Levy	Cap Exp Revenue	Tot Levy	Tot Revenue
Yes	Loveland General Improvement District 1	34,511,751	2.684	92,630	-	-	-	-	-	-	-	-	-	-	-	-	2.684	92,630
Yes	Larimer County P.I.D. No. 19 Highland Hills	7,248,969	12.104	87,742	-	-	-	-	-	-	-	-	-	-	-	-	12.104	87,742
Yes	Larimer County P.I.D. No. 20 Ptarmigan	15,998,032	11.785	188,537	-2.285	-36,556	-	-	-	-	-	-	-	-	-	-	9.500	151,981
Yes	Larimer County P.I.D. No. 21 Solar Ridge	3,292,610	17.500	57,621	-	-	-	-	-	-	-	-	-	-	-	-	17.500	57,621
Yes	Larimer County P.I.D. No. 22 Saddleback	1,104,459	12.400	13,695	-	-	-	-	-	-	-	-	-	-	-	-	12.400	13,695
Yes	Larimer County P.I.D. No. 24 Westridge	3,490,235	9.358	32,662	-	-	-	-	-	-	-	-	-	-	-	-	9.358	32,662
Yes	Larimer County P.I.D. No. 28 Trotwood	1,024,616	22.603	23,159	-12.843	-13,159	-	-	-	-	-	-	-	-	-	-	9.760	10,000
Yes	Larimer County P.I.D. No. 29 Vine Drive	1,095,384	15.191	16,640	-4.236	-4,640	-	-	-	-	-	-	-	-	-	-	10.955	12,000
Yes	Larimer County P.I.D. No. 30 Poudre Overlook	3,695,894	12.457	46,040	-4.048	-14,961	-	-	-	-	-	-	-	-	-	-	8.409	31,079
Yes	Larimer County P.I.D. No. 23 Eagle Rock Ranches	956,694	15.000	14,350	-3.000	-2,870	-	-	-	-	-	-	-	-	-	-	12.000	11,480
Yes	Larimer County P.I.D. No. 25 Estes Park Estates	2,013,614	19.637	39,541	-4.151	-8,359	-	-	-	-	-	-	-	-	-	-	15.486	31,183
Yes	Larimer County P.I.D. No. 26 Eagle Ranch Estates	9,032,330	10.149	91,669	-	-	-	-	-	-	-	-	-	-	-	-	10.149	91,669
Yes	Larimer County P.I.D. No. 31 Foothills Shadow	861,116	122.904	105,835	-95.904	-82,584	-	-	-	-	-	-	-	-	-	-	27.000	23,250
Yes	Larimer County P.I.D. No. 33 Prairie Trails	2,621,490	30.004	78,655	-0.250	-655	-	-	-	-	-	-	-	-	-	-	29.754	78,000
Yes	Larimer County P.I.D. No. 34 Mtn. Range Shadows	4,616,346	21.067	97,253	-3.067	-14,158	-	-	-	-	-	-	-	-	-	-	18.000	83,094
Yes	Larimer County P.I.D. No. 38 Centro Business Park	18,761,351	3.061	57,428	-	-	-	-	-	-	-	-	-	-	-	-	3.061	57,428
Yes	Larimer County P.I.D. No. 40 Paragon Estates	1,454,890	32.856	47,802	-9.856	-14,339	-	-	-	-	-	-	-	-	-	-	23.000	33,462
Yes	Larimer County P.I.D. No. 37 Terry Cove	1,281,979	8.969	11,498	-	-	-	-	-	-	-	-	-	-	-	-	8.969	11,498
Yes	Larimer County P.I.D. No. 41 The Bluffs	1,144,223	33.090	37,862	-13.090	-14,978	-	-	-	-	-	-	-	-	-	-	20.000	22,884
Yes	Larimer County P.I.D. No. 42 Cottonwood Shores	2,213,024	20.407	45,161	-7.905	-17,494	-	-	-	-	-	-	-	-	-	-	12.502	27,667



Rec'd	Taxing Authority Name	Total Assessed Value	Gen Levy	Gen Revenue	Temp Credit Levy	Temp Credit Revenue	Bond Redem Levy	Bond Redem Revenue	Cont Oblig Levy	Cont Oblig Revenue	Abate Refnd Levy	Abate Refnd Revenue	Tax Cred Levy	Tax Cred Revenue	Cap Exp Levy	Cap Exp Revenue	Tot Levy	Tot Revenue
Yes	Larimer County P.I.D. No. 39 Rainbow Lakes Estates	3,997,341	9.988	39,925	-	-	-	-	-	-	-	-	-	-	-	-	9.988	39,925
Yes	Larimer County P.I.D. No. 43 Grayhawk Knolls	1,455,520	20.522	29,870	-	-	-	-	-	-	-	-	-	-	-	-	20.522	29,870
Yes	Larimer County P.I.D. No. 46 Koral Heights	1,496,102	10.759	16,097	-	-	-	-	-	-	-	-	-	-	-	-	10.759	16,097
Yes	Larimer County P.I.D. No. 47 Park Hill	396,256	16.762	6,642	-	-	-	-	-	-	-	-	-	-	-	-	16.762	6,642
Yes	Larimer County P.I.D. No. 48 Puebla Vista Estates	689,790	99.266	68,473	-70.996	-48,972	-	-	-	-	-	-	-	-	-	-	28.270	19,500
Yes	Larimer County P.I.D. No. 49 Wagon Wheel	321,253	16.762	5,385	-	-	-	-	-	-	-	-	-	-	-	-	16.762	5,385
Yes	Larimer County P.I.D. No. 51 Clydsedale Estates	2,442,531	17.396	42,490	-	-	-	-	-	-	-	-	-	-	-	-	17.396	42,490
Yes	Larimer County P.I.D. 44 Horseshoe View Est South	2,019,394	79.537	160,617	-79.537	-160,617	-	-	-	-	-	-	-	-	-	-	-	0
Yes	Larimer County P.I.D. 52 Soldier Canyon Estates	942,499	10.364	9,768	-	-	-	-	-	-	-	-	-	-	-	-	10.364	9,768
Yes	Larimer County P.I.D. 53 Horseshoe View Est North	2,253,229	35.058	78,994	-	-	-	-	-	-	-	-	-	-	-	-	35.058	78,994
Yes	Larimer County P.I.D. 54 Terry Shores	4,495,061	14.286	64,216	-6.712	-30,171	-	-	-	-	-	-	-	-	-	-	7.574	34,046
Yes	Larimer County P.I.D. 45 Willows	904,867	44.017	39,830	-20.354	-18,418	-	-	-	-	-	-	-	-	-	-	23.663	21,412
Yes	Larimer County P.I.D. 55 Storm Mountain	10,763,890	20.000	215,278	-	-	-	-	-	-	-	-	-	-	-	-	20.000	215,278
Yes	Larimer County P.I.D. 56 Boyds West	267,980	112.215	30,071	-78.150	-20,943	-	-	-	-	-	-	-	-	-	-	34.065	9,129
Yes	Larimer County P.I.D. 57 Cobblestone Farms	598,757	25.564	15,307	-	-	-	-	-	-	-	-	-	-	-	-	25.564	15,307
Yes	Larimer County P.I.D. 58 Misty Creek	606,868	19.854	12,049	-	-	-	-	-	-	-	-	-	-	-	-	19.854	12,049
Yes	Larimer County P.I.D. 59 Grasslands	2,894,854	34.310	99,322	-	-	-	-	-	-	-	-	-	-	-	-	34.310	99,322
Yes	Larimer County P.I.D. 60 Smithfield	22,962,969	3.610	82,896	-	-	8.490	194,956	-	-	-	-	-	-	-	-	12.100	277,852
Yes	Larimer County P.I.D NO. 62 Ridgewood Meadows	1,290,752	38.892	50,200	-	-	-	-	-	-	-	-	-	-	-	-	38.892	50,200
Yes	LARIMER COUNTY P.I.D. NO. 61 LITTLE THOMPSON	3,892,658	14.626	56,934	-	-	-	-	-	-	-	-	-	-	-	-	14.626	56,934

Rec'd	Taxing Authority Name	Total Assessed Value	Gen Levy	Gen Revenue	Temp Credit Levy	Temp Credit Revenue	Bond Redem Levy	Bond Redem Revenue	Cont Oblig Levy	Cont Oblig Revenue	Abate Refnd Levy	Abate Refnd Revenue	Tax Cred Levy	Tax Cred Revenue	Cap Exp Levy	Cap Exp Revenue	Tot Levy	Tot Revenue
Yes	Larimer County PID 63 Autumn Creek	711,823	25.210	17,945	-	-	-	-	-	-	-	-	-	-	-	-	25.210	17,945
Yes	Larimer County PID 64 Soaring Peaks Ranches	1,356,147	25.630	34,758	-19.730	-26,757	-	-	-	-	-	-	-	-	-	-	5.900	8,001
Yes	Larimer County PID 65 Riviera Estates	856,736	27.290	23,380	-	-	-	-	-	-	-	-	-	-	-	-	27.290	23,380
Yes	Larimer County PID 66 Carter Lake Heights	1,299,052	18.213	23,660	-	-	-	-	-	-	-	-	-	-	-	-	18.213	23,660
Yes	TOWN OF TIMNATH TIMNATH LANDING GID	2,722,159	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	LARIMER COUNTY P.I.D. NO. 67 MANOR RIDGE ESTATES	4,780,205	41.545	198,594	-6.794	-32,477	-	-	-	-	-	-	-	-	-	-	34.751	166,117
Yes	LARIMER COUNTY P.I.D. NO. 68 SCENIC RANCH ESTATES	1,069,710	27.000	28,882	-3.927	-4,201	-	-	-	-	-	-	-	-	-	-	23.073	24,681
Yes	LARIMER COUNTY P.I.D. NO. 69 CRYSTAL VIEW	1,005,176	102.982	103,515	-7.854	-7,895	-	-	-	-	-	-	-	-	-	-	95.128	95,620
Yes	LARIMER COUNTY P.I.D. NO. 70 TRAPPERS POINT	2,493,527	41.272	102,913	-0.771	-1,923	-	-	-	-	-	-	-	-	-	-	40.501	100,990
Yes	LARIMER CO P.I.D. NO. 71 ROCKVIEW WILDFLOWER RIDGE	1,909,385	46.616	89,008	-	-	-	-	-	-	-	-	-	-	-	-	46.616	89,008
Yes	LARIMER CO P.I.D. NO. 73 MEADOWS AT ROLLING HILLS	803,003	31.993	25,690	-0.867	-696	-	-	-	-	-	-	-	-	-	-	31.126	24,994
Yes	LARIMER COUNTY P.I.D. NO 74 EAGLE CREST	1,309,341	52.367	68,566	-2.724	-3,567	-	-	-	-	-	-	-	-	-	-	49.643	65,000
	<b>Sub-Total</b>			<b>4,640,335</b>		<b>-771,571</b>		<b>194,956</b>		<b>0</b>		<b>0</b>		<b>-581</b>		<b>0</b>		<b>4,063,138</b>

**Library Districts**

Rec'd	Taxing Authority Name	Total Assessed Value	Gen Levy	Gen Revenue	Temp Credit Levy	Temp Credit Revenue	Bond Redem Levy	Bond Redem Revenue	Cont Oblig Levy	Cont Oblig Revenue	Abate Refnd Levy	Abate Refnd Revenue	Tax Cred Levy	Tax Cred Revenue	Cap Exp Levy	Cap Exp Revenue	Tot Levy	Tot Revenue
Yes	Estes Valley Public Library District	442,741,067	4.520	2,001,190	-	-	-	-	-	-	0.024	10,626	-	-	-	-	4.544	2,011,815
Yes	Red Feather Mountain Library	77,496,335	4.750	368,108	-	-	-	-	-	-	-	-	-	-	-	-	4.750	368,108
Yes	Berthoud Community Library District	290,174,162	2.400	696,418	-	-	-	-	-	-	-	-	-	-	-	-	2.400	696,418

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 River Public Library District	4,047,417,586	3.000	12,142,253	-	-	-	-	-	-	0.017	68,806	-	-	-	-	3.017	12,211,059
Yes	Lyons Regional Library District	15,956,398	5.850	93,345	-	-	-	-	-	-	0.004	64	-	-	-	-	5.854	93,409
	<b>Sub-Total</b>			<b>15,301,313</b>		<b>0</b>		<b>0</b>		<b>0</b>		<b>79,496</b>		<b>0</b>		<b>0</b>		<b>15,380,809</b>

**Metropolitan Districts**

Rec'd	Taxing Authority Name	Total Assessed Value	Gen Levy	Gen Revenue	Temp Credit Levy	Temp Credit Revenue	Bond Redem Levy	Bond Redem Revenue	Cont Oblig Levy	Cont Oblig Revenue	Abate Refnd Levy	Abate Refnd Revenue	Tax Cred Levy	Tax Cred Revenue	Cap Exp Levy	Cap Exp Revenue	Tot Levy	Tot Revenue
Yes	Thompson Crossing Metropolitan District No. 1	145	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	Thompson Crossing Metropolitan District No. 2	75,600,262	4.647	351,314	-	-	15.353	1,160,691	-	-	-	-	-	-	-	-	20.000	1,512,005
Yes	Thompson Crossing Metropolitan District No. 3	1,486	90.518	135	-	-	-	-	-	-	-	-	-	-	-	-	90.518	135
Yes	Van De Water Metropolitan District No. 1	20	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	Van De Water Metropolitan District No. 2	26,506,829	-	-	-	-	43.902	1,163,703	6.453	171,049	-	-	-	-	-	-	50.355	1,334,751
Yes	Van De Water Metropolitan District No. 3	11,091,909	-	-	-	-	33.547	372,100	6.453	71,576	-	-	-	-	-	-	40.000	443,676
Yes	Windsor Highlands Metropolitan District No. 1	6,930,958	5.566	38,578	-	-	27.832	192,902	-	-	-	-	-	-	-	-	33.398	231,480
Yes	Windsor Highlands Metropolitan District No. 2	7,863,745	5.566	43,770	-	-	33.398	262,633	-	-	-	-	-	-	-	-	38.964	306,403
Yes	Windsor Highlands Metropolitan District No. 3	7,918,650	5.566	44,075	-	-	33.398	264,467	-	-	-	-	-	-	-	-	38.964	308,542
Yes	Windsor Highlands Metropolitan District No. 4	12,154,001	5.566	67,649	-	-	33.398	405,919	-	-	-	-	-	-	-	-	38.964	473,568
Yes	Windsor Highlands Metropolitan District No. 5	0	5.566	-	-	-	33.398	-	-	-	-	-	-	-	-	-	38.964	0
Yes	Centerra Metropolitan District No. 1	5,662,865	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	Centerra Metropolitan District No. 2	123,667,365	-	-	-	-	34.214	4,231,155	17.986	2,224,281	-	-	-	-	-	-	52.200	6,455,436
Yes	Centerra Metropolitan District No. 3	49,803	-	-	-	-	5.000	249	-	-	-	-	-	-	-	-	5.000	249

Rec'd	Taxing Authority Name	Total Assessed Value	Gen Levy	Gen Revenue	Temp Credit Levy	Temp Credit Revenue	Bond Redem Levy	Bond Redem Revenue	Cont Oblig Levy	Cont Oblig Revenue	Abate Refnd Levy	Abate Refnd Revenue	Tax Cred Levy	Tax Cred Revenue	Cap Exp Levy	Cap Exp Revenue	Tot Levy	Tot Revenue
Yes	Centerra Metropolitan District No. 4	123,667,365	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	Waterfront Metropolitan District	9,228,898	4.000	36,916	-	-	-	-	31.000	286,096	-	-	-	-	-	-	35.000	323,011
Yes	Loveland Midtown Metropolitan District	5,512,650	24.492	135,016	-	-	20.039	110,468	-	-	-	-	-	-	-	-	44.531	245,484
Yes	Centerra Metropolitan District No. 5	18,350,132	-	-	-	-	15.000	275,252	-	-	-	-	-	-	-	-	15.000	275,252
Yes	Thompson Crossing Metropolitan District No. 4	24,032,014	28.718	690,151	-	-	53.541	1,286,698	-	-	-	-	-	-	-	-	82.259	1,976,849
Yes	Thompson Crossing Metropolitan District No. 5	4,911	26.718	131	-	-	63.986	314	-	-	-	-	-	-	-	-	90.704	445
Yes	Thompson Crossing Metropolitan District No. 6	5,143,877	30.718	158,010	-	-	46.957	241,541	-	-	-	-	-	-	-	-	77.675	399,551
Yes	Highpointe Vista Metropolitan District No. 2	17,910,760	20.785	372,275	-	-	18.000	322,394	-	-	-	-	-	-	-	-	38.785	694,669
Yes	Deer Meadows Metropolitan District	3,659,592	11.132	40,739	-	-	55.664	203,708	-	-	-	-	-	-	-	-	66.796	244,446
Yes	Grove Metropolitan District No. 1	38	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	Grove Metropolitan District No. 2	1,902	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	Grove Metropolitan District No. 3	12,228	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	Timnath Lakes Metropolitan District No. 1	2,566,026	-	-	-	-	50.000	128,301	-	-	-	-	-	-	-	-	50.000	128,301
Yes	Timnath Lakes Metropolitan District No. 2	65,517	25.000	1,638	-	-	-	-	-	-	-	-	-	-	-	-	25.000	1,638
Yes	Timnath Lakes Metropolitan District No. 3	238	50.000	12	-	-	-	-	-	-	-	-	-	-	-	-	50.000	12
Yes	Serratoga Falls Metropolitan District No. 1	135,254	11.133	1,506	-	-	-	-	-	-	-	-	-	-	-	-	11.133	1,506
Yes	Serratoga Falls Metropolitan District No. 2	4,091,183	40.529	165,812	-	-	15.135	61,920	-	-	-	-	-	-	-	-	55.664	227,732
Yes	Serratoga Falls Metropolitan District No. 3	7,166,229	11.133	79,782	-	-	44.531	319,119	-	-	-	-	-	-	-	-	55.664	398,901
Yes	South Timnath Metropolitan District No. 1	388,561	-	-	-	-	15.586	6,056	1.113	432	-	-	-	-	-	-	16.699	6,489
Yes	South Timnath Metropolitan District No. 2	24,594,542	-	-	-	-	38.965	958,326	-	-	-	-	-	-	-	-	38.965	958,326

Rec'd	Taxing Authority Name	Total Assessed Value	Gen Levy	Gen Revenue	Temp Credit Levy	Temp Credit Revenue	Bond Redem Levy	Bond Redem Revenue	Cont Oblig Levy	Cont Oblig Revenue	Abate Refnd Levy	Abate Refnd Revenue	Tax Cred Levy	Tax Cred Revenue	Cap Exp Levy	Cap Exp Revenue	Tot Levy	Tot Revenue
Yes	Johnstown North Metropolitan District No. 1	29	-		-		-		-		-		-		-		-	0
Yes	Johnstown North Metropolitan District No. 2	16,311,497	-		-		14.595	238,066	10.405	169,721	-		-		-		25.000	407,787
Yes	Johnstown North Metropolitan District No. 3	7,481	-		-		14.595	109	10.405	78	-		-		-		25.000	187
Yes	Timnath Ranch Metropolitan District No. 1	2,890,528	10.376	29,992	-		36.315	104,970	-		-		-		-		46.691	134,962
Yes	Timnath Ranch Metropolitan District No. 2	21,338,739	-		-		38.771	827,324	11.077	236,369	-		-		-		49.848	1,063,693
Yes	Timnath Ranch Metropolitan District No. 3	242,153	-		-		25.000	6,054	10.000	2,422	-		-		-		35.000	8,475
Yes	Timnath Ranch Metropolitan District No. 4	4,648,233	-		-		25.000	116,206	10.000	46,482	-		-		-		35.000	162,688
Yes	Centerra Metropolitan District No. 2 Bond	3,923,919	-		-		9.108	35,739	-		-		-		-		9.108	35,739
Yes	Sundance At Daubert Farm Metropolitan District	14,614	-		-		-		-		-		-		-		-	0
Yes	The Lakes At Centerra Metropolitan District No. 1	2,465	-		-		-		-		-		-		-		-	0
Yes	The Lakes At Centerra Metropolitan District No. 2	13,492,295	-		-		61.293	826,983	16.716	225,537	-		-		-		78.009	1,052,520
Yes	The Lakes At Centerra Metropolitan District No. 3	7,871,991	-		-		59.510	468,462	16.230	127,762	-		-		-		75.740	596,225
Yes	Wildwing Metropolitan District No. 1	145	-		-		-		-		-		-		-		-	0
Yes	Wildwing Metropolitan District No. 2	8,038,011	-		-		42.682	343,078	12.749	102,477	-		-		-		55.431	445,555
Yes	Cascade Ridge Metropolitan District	585,797	5.566	3,261	-		55.664	32,608	5.564	3,259	-		-		-		66.794	39,128
Yes	Waterfall Metropolitan District No. 1	9,547,115	10.000	95,471	-		35.000	334,149	-		-		-		-		45.000	429,620
Yes	Berthoud-Heritage Metropolitan District No. 1	76,624	-		-		-		-		-		-		-		-	0
Yes	Berthoud-Heritage Metropolitan District No. 2	12,289,969	-		-		52.027	639,410	15.608	191,822	-		-		-		67.635	831,232
Yes	Berthoud-Heritage Metropolitan District No. 3	11,653	-		-		-		50.000	583	-		-		-		50.000	583
Yes	Berthoud-Heritage Metropolitan District No. 4	3,808,294	-		-		37.975	144,620	16.275	61,980	-		-		-		54.250	206,600

Rec'd	Taxing Authority Name	Total Assessed Value	Gen Levy	Gen Revenue	Temp Credit Levy	Temp Credit Revenue	Bond Redem Levy	Bond Redem Revenue	Cont Oblig Levy	Cont Oblig Revenue	Abate Refnd Levy	Abate Refnd Revenue	Tax Cred Levy	Tax Cred Revenue	Cap Exp Levy	Cap Exp Revenue	Tot Levy	Tot Revenue
Yes	Berthoud-Heritage Metropolitan District No. 5	37,401	-		-		-		50.000	1,870	-		-		-		50.000	1,870
Yes	Berthoud-Heritage Metropolitan District No. 6	3,082,488	-		-		51.644	159,192	15.493	47,757	-		-		-		67.137	206,949
Yes	Berthoud-Heritage Metropolitan District No. 7	399,752	-		-		-		20.000	7,995	-		-		-		20.000	7,995
Yes	Berthoud-Heritage Metropolitan District No. 8	3,208,587	-		-		51.167	164,174	15.350	49,252	-		-		-		66.517	213,426
Yes	Berthoud-Heritage Metropolitan District No. 9	11,785	-		-		-		50.000	589	-		-		-		50.000	589
Yes	Windsor Highlands Metropolitan District No. 6	7,179,673	5.000	35,898	-		34.000	244,109	-		-		-		-		39.000	280,007
Yes	Lakeview Metropolitan District	352,543	60.000	21,153	-		-		-		-		-		-		60.000	21,153
Yes	Harmony Technology Park Metro District	30,805,114	2.000	61,610	-		25.000	770,128	-		-		-		-		27.000	831,738
Yes	Centerra Metropolitan District No. 2 Res Debt	5,662,681	-		-		17.862	101,147	-		-		-		-		17.862	101,147
Yes	Prairiestar Metropolitan District No. 1	10	-		-		-		-		-		-		-		-	0
Yes	Prairiestar Metropolitan District No. 2	14,817,787	11.132	164,952	-		38.964	577,360	-		-		-		-		50.096	742,312
Yes	Prairiestar Metropolitan District No. 3	668	10.000	7	-		25.000	17	-		-		-		-		35.000	23
Yes	Prairiestar Metropolitan District No. 4	10	-		-		-		-		-		-		-		-	0
Yes	Foothills Metropolitan District	32,558,349	15.000	488,375	-		50.363	1,639,736	-		-		-		-		65.363	2,128,111
Yes	Encore On 34 Metropolitan District NO.1	10	-		-		-		-		-		-		-		-	0
Yes	Encore On 34 Metropolitan District NO.2	3,375,760	-		-		-		50.000	168,788	-		-		-		50.000	168,788
Yes	Encore On 34 Metropolitan District NO.3	22,913	-		-		-		33.000	756	-		-		-		33.000	756
Yes	Southwest Timnath Metropolitan District NO.1	0	-		-		55.664		-		-		-		-		55.664	0
Yes	Southwest Timnath Metropolitan District NO. 2	3,992,310	-		-		55.664	222,228	-		-		-		-		55.664	222,228
Yes	Southwest Timnath Metropolitan District NO.3	1,896,358	-		-		55.664	105,559	-		-		-		-		55.664	105,559

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	Southwest Timnath Metropolitan District NO.4	3,121,296	-		-		55.664	173,744	-		-		-		-		55.664	173,744
Yes	Brands Metropolitan District NO 1	12	39.000	0	-		-		-		-		-		-		39.000	0
Yes	Brands Metropolitan District NO 2	2,410,728	-		-		39.000	94,018	-		-		-		-		39.000	94,018
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	786,461	-		-		-		39.000	30,672	-		-		-		39.000	30,672
Yes	Brands East Metropolitan District NO. 3	7,406,804	-		-		-		43.171	319,759	-		-		-		43.171	319,759
Yes	Brands East Metropolitan District NO. 4	4,292,739	-		-		30.000	128,782	-		-		-		-		30.000	128,782
Yes	Heritage Ridge Metropolitan District	12,951,461	15.000	194,272	-		55.664	720,930	-		-		-		-		70.664	915,202
Yes	Wildwing Metropolitan District NO. 3	4,802,669	-		-		42.776	205,439	12.777	61,364	-		-		-		55.553	266,803
Yes	Wildwing Metropolitan District NO. 4	5,425,368	-		-		41.079	222,869	12.270	66,569	-		-		-		53.349	289,438
Yes	Wildwing Metropolitan District NO. 5	1,335,076	-		-		38.957	52,011	11.636	15,535	-		-		-		50.593	67,546
Yes	Johnstown Plaza Metropolitan District No. 2	18,616,967	11.598	215,920	-		15.000	279,255	-		-		-		-		26.598	495,174
Yes	East Fossil Creek Ranch Metropolitan Dist NO. 1	0	-		-		-		-		-		-		-		-	0
Yes	East Fossil Creek Ranch Metropolitan Dist NO. 2	459,172	43.418	19,936	-		-		-		-		-		-		43.418	19,936
Yes	Lee Farm Metropolitan District NO. 1	10	-		-		-		-		-		-		-		-	0
Yes	Lee Farm Metropolitan District NO. 2	293,463	65.000	19,075	-		-		-		-		-		-		65.000	19,075
Yes	Lee Farm Metropolitan District NO. 3	229,825	65.000	14,939	-		-		-		-		-		-		65.000	14,939
Yes	Lee Farm Metropolitan District NO. 4	194,271	65.000	12,628	-		-		-		-		-		-		65.000	12,628

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	Hammond Farm Metropolitan District NO. 1	145	-		-		-		-		-		-		-		-	0
Yes	Hammond Farm Metropolitan District NO. 2	8,536,001	16.699	142,543	-		55.664	475,148	-		-		-		-		72.363	617,691
Yes	Hammond Farm Metropolitan District NO. 3	16,060	16.699	268	-		-		55.664	894	-		-		-		72.363	1,162
Yes	Hammond Farm Metropolitan District NO. 4	1,086,035	15.000	16,291	-		-		50.000	54,302	-		-		-		65.000	70,592
Yes	Thompson Crossing Metropolitan District NO. 2 Bond	18,900,843	-		-		4.668	88,229	-		-		-		-		4.668	88,229
Yes	Foundry Loveland Metropolitan District	8,647,858	20.771	179,625	-		5.193	44,908	25.963	224,524	-		-		-		51.927	449,057
Yes	HARMONY I-25 METRO DISTRICT NO. 1	577,543	-		-		-		-		-		-		-		-	0
Yes	HARMONY I-25 METRO DISTRICT NO. 2	900,761	-		-		-		-		-		-		-		-	0
Yes	HARMONY I-25 METRO DISTRICT NO. 3	17,139	-		-		-		-		-		-		-		-	0
Yes	WILDWING METRO DISTRICT NO. 1 BOND	19,601,270	-		-		-		-		-		-		-		-	0
Yes	Mulberry Frontage Metro District	8,251	-		-		-		-		-		-		-		-	0
Yes	Brands West Metro District No. 1	10	39.000	0	-		-		-		-		-		-		39.000	0
Yes	Brands West Metro District No. 2	2,649	39.000	103	-		-		-		-		-		-		39.000	103
Yes	Brands West Metro District No. 3	1,281	39.000	50	-		-		-		-		-		-		39.000	50
Yes	Brands West Metro District No. 4	671	20.000	13	-		-		-		-		-		-		20.000	13
Yes	Windsor Highlands Metro District No. 7	2,311,326	5.566	12,865	-		37.851	87,486	-		-		-		-		43.417	100,351
Yes	Windsor Highlands Metro District No. 8	1,020,032	5.566	5,677	-		37.851	38,609	-		-		-		-		43.417	44,287
Yes	Windsor Highlands Metro District No. 9	14,712	5.566	82	-		37.851	557	-		-		-		-		43.417	639
Yes	Windsor Highlands Metro District No. 10	76,157	5.566	424	-		37.851	2,883	-		-		-		-		43.417	3,307
Yes	Windsor Highlands Metro District No. 11	102,823	-		-		-		-		-		-		-		-	0



Rec'd	Taxing Authority Name	Total Assessed Value	Gen Levy	Gen Revenue	Temp Credit Levy	Temp Credit Revenue	Bond Redem Levy	Bond Redem Revenue	Cont Oblig Levy	Cont Oblig Revenue	Abate Refnd Levy	Abate Refnd Revenue	Tax Cred Levy	Tax Cred Revenue	Cap Exp Levy	Cap Exp Revenue	Tot Levy	Tot Revenue
Yes	The Villages at Johnstown Metro District No. 1	168	-		-		-		-		-		-		-		-	0
Yes	The Villages at Johnstown Metro District No. 2	441	-		-		-		-		-		-		-		-	0
Yes	The Villages at Johnstown Metro District No. 3	256,777	10.000	2,568	-		40.000	10,271	-		-		-		-		50.000	12,839
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	44,044	-		-		-		-		-		-		-		-	0
Yes	Trailside Metro District No. 2	2,599,076	-		-		40.185	104,444	10.046	26,110	-		-		-		50.231	130,554
Yes	Trailside Metro District No. 3	2,057,896	-		-		40.160	82,645	10.040	20,661	-		-		-		50.200	103,306
Yes	Trailside Metro District No. 4	191,458	-		-		40.000	7,658	10.000	1,915	-		-		-		50.000	9,573
Yes	Trailside Metro District No. 5	145	-		-		15.000	2	3.000	0	-		-		-		18.000	3
Yes	Ptarmigan West Metro District No. 1	2,523	-		-		-		-		-		-		-		-	0
Yes	Ptarmigan West Metro District No. 2	1,431,832	5.566	7,970	-		37.851	54,196	-		-		-		-		43.417	62,166
Yes	Ptarmigan West Metro District No. 3	545,439	20.000	10,909	-		-		-		-		-		-		20.000	10,909
Yes	Gateway at Prospect Metro District No. 1	4,054	-		-		-		-		-		-		-		-	0
Yes	Gateway at Prospect Metro District No. 2	5,242	-		-		-		-		-		-		-		-	0
Yes	Gateway at Prospect Metro District No. 3	183	-		-		-		-		-		-		-		-	0
Yes	Gateway at Prospect Metro District No. 4	183	-		-		-		-		-		-		-		-	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	Gateway at Prospect Metro District No. 5	183	-		-		-		-		-		-		-		-	0
Yes	Gateway at Prospect Metro District No. 6	183	-		-		-		-		-		-		-		-	0
Yes	Gateway at Prospect Metro District No. 7	183	-		-		-		-		-		-		-		-	0
Yes	SW Prospect I25 Metro District No. 1	7,699	-		-		-		-		-		-		-		-	0
Yes	SW Prospect I25 Metro District No. 2	107	-		-		-		-		-		-		-		-	0
Yes	SW Prospect I25 Metro District No. 3	107	-		-		-		-		-		-		-		-	0
Yes	SW Prospect I25 Metro District No. 4	107	-		-		-		-		-		-		-		-	0
Yes	SW Prospect I25 Metro District No. 5	107	-		-		-		-		-		-		-		-	0
Yes	SW Prospect I25 Metro District No. 6	107	-		-		-		-		-		-		-		-	0
Yes	SW Prospect I25 Metro District No. 7	107	-		-		-		-		-		-		-		-	0
Yes	Rudolph Farms Metro District No 1	5,413	-		-		-		-		-		-		-		-	0
Yes	Rudolph Farms Metro District No 2	196	-		-		-		-		-		-		-		-	0
Yes	Rudolph Farms Metro District No. 3	196	-		-		-		-		-		-		-		-	0
Yes	Rudolph Farms Metro District No. 4	196	-		-		-		-		-		-		-		-	0
Yes	Rudolph Farms Metro District No. 5	196	-		-		-		-		-		-		-		-	0
Yes	Rudolph Farms Metro District No. 6	196	-		-		-		-		-		-		-		-	0
Yes	I-25/Prospect Interchange Metro District	154,128	7.500	1,156	-		-		-		-		-		-		7.500	1,156
Yes	ROSE FARM ACRES METROPOLITAN DISTRICT	3,290,632	17.010	55,974	-		55.033	181,093	-		-		-		-		72.043	237,067
Yes	PARKSIDE METROPOLITAN DISTRICT	2,626,230	16.698	43,853	-		55.664	146,186	-		-		-		-		72.362	190,039
Yes	CENTERRA 2 FLATS	779,156	-		-		24.165	18,828	-		-		-		-		24.165	18,828

Rec'd	Taxing Authority Name	Total Assessed Value	Gen Levy	Gen Revenue	Temp Credit Levy	Temp Credit Revenue	Bond Redem Levy	Bond Redem Revenue	Cont Oblig Levy	Cont Oblig Revenue	Abate Refnd Levy	Abate Refnd Revenue	Tax Cred Levy	Tax Cred Revenue	Cap Exp Levy	Cap Exp Revenue	Tot Levy	Tot Revenue
Yes	BERTHOUD-HERITAGE METRO DISTRICT NO. 10	86,219	-		-		51.273	4,421	15.382	1,326	-		-		-		66.655	5,747
Yes	BERTHOUD-HERITAGE METRO DISTRICT NO. 11	4,616	-		-		-		-		-		-		-		-	0
Yes	Berthoud-Heritage Metro Dist No.12	23	-		-		-		-		-		-		-		-	0
Yes	BERTHOUD-HERITAGE METRO DISTRICT NO. 13	23	-		-		-		-		-		-		-		-	0
Yes	BERTHOUD-HERITAGE METRO DISTRICT NO. 14	23	-		-		-		-		-		-		-		-	0
Yes	BERTHOUD-HERITAGE METRO DISTRICT NO. 15	23	-		-		-		-		-		-		-		-	0
Yes	BERTHOUD-HERITAGE METRO DISTRICT NO. 16	23	-		-		-		-		-		-		-		-	0
Yes	BERTHOUD-HERITAGE METRO DISTRICT NO. 17	194,309	-		-		-		-		-		-		-		-	0
Yes	EAGLE BROOK MEADOWS METRO DISTRICT NO. 1	9,889	15.000	148	-		50.000	494	-		-		-		-		65.000	643
Yes	EAGLE BROOK MEADOWS METRO DISTRICT NO. 2	3,999,523	15.000	59,993	-		50.000	199,976	-		-		-		-		65.000	259,969
Yes	EAGLE BROOK MEADOWS METRO DISTRICT NO. 3	11,144	15.000	167	-		50.000	557	-		-		-		-		65.000	724
Yes	WATERS EDGE METRO DISTRICT NO. 1	15	50.348	1	-		-		-		-		-		-		50.348	1
Yes	WATERS EDGE METRO DISTRICT NO. 2	463,013	10.069	4,662	-		40.279	18,650	-		-		-		-		50.348	23,312
Yes	WATERS EDGE METRO DISTRICT NO. 3	10	-		-		-		-		-		-		-		-	0
Yes	WATERS EDGE METRO DISTRICT NO. 4	10	-		-		-		-		-		-		-		-	0
Yes	WATERS EDGE METRO DISTRICT NO. 5	10	-		-		-		-		-		-		-		-	0
Yes	WEST BOYD METRO DISTRICT NO. 1	0	-		-		-		-		-		-		-		-	0
Yes	WEST BOYD METRO DISTRICT NO. 2	31,181	-		-		-		25.000	780	-		-		-		25.000	780
Yes	WEST BOYD METRO DISTRICT NO. 3	6,739	-		-		-		25.000	168	-		-		-		25.000	168

Rec'd	Taxing Authority Name	Total Assessed Value	Gen Levy	Gen Revenue	Temp Credit Levy	Temp Credit Revenue	Bond Redem Levy	Bond Redem Revenue	Cont Oblig Levy	Cont Oblig Revenue	Abate Refnd Levy	Abate Refnd Revenue	Tax Cred Levy	Tax Cred Revenue	Cap Exp Levy	Cap Exp Revenue	Tot Levy	Tot Revenue
Yes	BERTHOUD 160 METRO DISTRICT	16,734	17.000	284	-	-	-	-	-	-	-	-	-	-	-	-	17.000	284
Yes	SERRATOGA FALLS METRO DISTRICT NO. 3 DEBT BOND	135,254	-	-	-	-	44.531	6,023	-	-	-	-	-	-	-	-	44.531	6,023
Yes	MONTAVA METRO DISTRICT NO. 1	2,071	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	MONTAVA METRO DISTRICT NO. 2	2,071	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	MONTAVA METRO DISTRICT NO. 3	2,071	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	MONTAVA METRO DISTRICT NO. 4	2,071	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	MONTAVA METRO DISTRICT NO. 5	2,071	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	MONTAVA METRO DISTRICT NO. 6	2,071	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	MONTAVA METRO DISTRICT NO. 7	2,071	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	NORTHFIELD METRO DISTRICT NO. 1	10	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	NORTHFIELD METRO DISTRICT NO. 2	105,734	10.000	1,057	-	-	40.000	4,229	-	-	-	-	-	-	-	-	50.000	5,287
Yes	NORTHFIELD METRO DISTRICT NO. 3	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	KINSTON METRO DISTRICT NO. 1	15	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	KINSTON METRO DISTRICT NO. 2	22,452	-	-	-	-	62.000	1,392	15.000	337	-	-	-	-	-	-	77.000	1,729
Yes	KINSTON METRO DISTRICT NO. 3	3,445	-	-	-	-	62.000	214	15.000	52	-	-	-	-	-	-	77.000	265
Yes	KINSTON METRO DISTRICT NO. 4	1,532	-	-	-	-	62.000	95	15.000	23	-	-	-	-	-	-	77.000	118
Yes	KINSTON METRO DISTRICT NO. 5	13,396	-	-	-	-	62.000	831	15.000	201	-	-	-	-	-	-	77.000	1,031
Yes	KINSTON METRO DISTRICT NO. 6	15	-	-	-	-	-	-	25.000	0	-	-	-	-	-	-	25.000	0
Yes	KINSTON METRO DISTRICT NO. 7	15	-	-	-	-	-	-	25.000	0	-	-	-	-	-	-	25.000	0
Yes	KINSTON METRO DISTRICT NO. 8	15	-	-	-	-	-	-	25.000	0	-	-	-	-	-	-	25.000	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	KINSTON METRO DISTRICT NO. 9	487	-		-		-		25.000	12	-		-		-		25.000	12
Yes	KINSTON METRO DISTRICT NO. 10	1,270	-		-		27.786	35	15.000	19	-		-		-		42.786	54
Yes	SAVANNAFOURTH2020 BOND	63,325	-		-		31.584	2,000	-		-		-		-		31.584	2,000
Yes	RWFLATS2019 BOND	5,359,571	-		-		34.734	186,159	-		-		-		-		34.734	186,159
Yes	TIMNATH LAKES METROPOLITAN DISTRICT NO. 4	238	50.000	12	-		-		-		-		-		-		50.000	12
Yes	TIMNATH LAKES METROPOLITAN DISTRICT NO. 5	238	50.000	12	-		-		-		-		-		-		50.000	12
Yes	TIMNATH LAKES METROPOLITAN DISTRICT NO. 6	238	-		-		-		-		-		-		-		-	0
Yes	AIRPARK NORTH METROPOLITAN DISTRICT NO. 1	81	10.000	1	-		-		-		-		-		-		10.000	1
Yes	AIRPARK NORTH METROPOLITAN DISTRICT NO. 2	574	10.000	6	-		-		-		-		-		-		10.000	6
Yes	AIRPARK NORTH METROPOLITAN DISTRICT NO. 3	687	10.000	7	-		-		-		-		-		-		10.000	7
Yes	AIRPARK NORTH METROPOLITAN DISTRICT NO. 4	607	10.000	6	-		-		-		-		-		-		10.000	6
Yes	HIGH PLAINS METROPOLITAN DISTRICT NO. 1	111,298	-		-		-		-		-		-		-		-	0
Yes	High Plains Metropolitan District #2	98,567	-		-		-		-		-		-		-		-	0
Yes	RESERVOIRS EDGE METROPOLITAN DISTRICT	6,319	10.000	63	-		-		50.000	316	-		-		-		60.000	379
Yes	FISHER FARM METROPOLITAN DISTRICT NO. 1	353	10.000	4	-		-		40.000	14	-		-		-		50.000	18
Yes	FISHER FARM METROPOLITAN DISTRICT NO. 2	13,305	10.000	133	-		-		40.000	532	-		-		-		50.000	665
Yes	FISHER FARM METROPOLITAN DISTRICT NO. 3	22,887	10.000	229	-		-		40.000	915	-		-		-		50.000	1,144
Yes	FISHER FARM METROPOLITAN DISTRICT NO. 4	4,933	10.000	49	-		-		40.000	197	-		-		-		50.000	247
	<b>Sub-Total</b>			<b>4,152,205</b>		<b>0</b>		<b>23,714,615</b>		<b>5,026,134</b>		<b>0</b>		<b>0</b>		<b>0</b>		<b>32,892,953</b>

**Pest Districts**

Rec'd	Taxing Authority Name	Total Assessed Value	Gen Levy	Gen Revenue	Temp Credit Levy	Temp Credit Revenue	Bond Redem Levy	Bond Redem Revenue	Cont Oblig Levy	Cont Oblig Revenue	Abate Refnd Levy	Abate Refnd Revenue	Tax Cred Levy	Tax Cred Revenue	Cap Exp Levy	Cap Exp Revenue	Tot Levy	Tot Revenue
Yes	Larimer County Pest Control	6,060,005,873	0.142	860,521	-	-	-	-	-	-	-	-	-	-	-	-	0.142	860,521
	<b>Sub-Total</b>			<b>860,521</b>		<b>0</b>		<b>0</b>		<b>0</b>		<b>0</b>		<b>0</b>		<b>0</b>		<b>860,521</b>

**Recreation & Conservation Districts**

Rec'd	Taxing Authority Name	Total Assessed Value	Gen Levy	Gen Revenue	Temp Credit Levy	Temp Credit Revenue	Bond Redem Levy	Bond Redem Revenue	Cont Oblig Levy	Cont Oblig Revenue	Abate Refnd Levy	Abate Refnd Revenue	Tax Cred Levy	Tax Cred Revenue	Cap Exp Levy	Cap Exp Revenue	Tot Levy	Tot Revenue
Yes	Estes Valley Recreation And Park	442,295,439	3.399	1,503,362	-0.326	-144,188	2.963	1,310,521	-	-	0.033	14,596	-	-	-	-	6.069	2,684,291
Yes	Thompson Rivers Park And Recreation District	274,721	3.594	987	-	-	-	-	-	-	-	-	-	-	-	-	3.594	987
Yes	Longmont Conservation District	1,929,106	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	ESTES VALLEY REC & PARK DIST COMMUNITY CENTER BOND	1,438,507	-	-	-	-	2.963	4,262	-	-	-	-	-	-	-	-	2.963	4,262
	<b>Sub-Total</b>			<b>1,504,350</b>		<b>-144,188</b>		<b>1,314,784</b>		<b>0</b>		<b>14,596</b>		<b>0</b>		<b>0</b>		<b>2,689,541</b>

**Sanitation Districts**

Rec'd	Taxing Authority Name	Total Assessed Value	Gen Levy	Gen Revenue	Temp Credit Levy	Temp Credit Revenue	Bond Redem Levy	Bond Redem Revenue	Cont Oblig Levy	Cont Oblig Revenue	Abate Refnd Levy	Abate Refnd Revenue	Tax Cred Levy	Tax Cred Revenue	Cap Exp Levy	Cap Exp Revenue	Tot Levy	Tot Revenue
Yes	Boxelder Sanitation District	348,927,445	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	Cherry Hills Sanitation District	70,372,594	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	Estes Park Sanitation District	128,013,495	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	South Fort Collins Sanitation District	1,083,422,210	0.500	541,711	-	-	-	-	-	-	-	-	-	-	-	-	0.500	541,711
Yes	Upper Thompson Sanitation District	241,967,676	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
	<b>Sub-Total</b>			<b>541,711</b>		<b>0</b>		<b>0</b>		<b>0</b>		<b>0</b>		<b>0</b>		<b>0</b>		<b>541,711</b>

### School Districts

Rec'd	Taxing Authority Name	Total Assessed Value	Gen Levy	Gen Revenue	Temp Credit Levy	Temp Credit Revenue	Bond Redem Levy	Bond Redem Revenue	Cont Oblig Levy	Cont Oblig Revenue	Abate Refnd Levy	Abate Refnd Revenue	Tax Cred Levy	Tax Cred Revenue	Cap Exp Levy	Cap Exp Revenue	Tot Levy	Tot Revenue
Yes	St. Vrain Valley RE1-J School District	16,294,426	40.590	661,391	-1.005	-16,376	17.550	285,967	-		0.223	3,634	-		-		57.358	934,616
Yes	Poudre R-1 School District	4,173,638,157	42.645	177,984,799	-		11.236	46,894,998	-		0.326	1,360,606	-		-		54.207	226,240,404
Yes	Thompson R2-J School District	2,572,251,062	40.315	103,700,302	-3.640	-9,362,994	7.790	20,037,836	-		0.123	316,387	-		-		44.588	114,691,530
Yes	Estes Park School District	442,939,727	27.193	12,044,860	-		3.550	1,572,436	-		0.148	65,555	-		-		30.891	13,682,851
Yes	Johnstown - Milliken RE5-J School District	545,207	36.385	19,837	-7.586	-4,136	22.028	12,010	-		0.057	31	-		-		50.884	27,742
	<b>Sub-Total</b>			<b>294,411,189</b>		<b>-9,383,506</b>		<b>68,803,247</b>		<b>0</b>		<b>1,746,213</b>		<b>0</b>		<b>0</b>		<b>355,577,143</b>

### 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	110,237,537	-		-		-		-		-		-		-		-	0
	<b>Sub-Total</b>			<b>0</b>		<b>0</b>		<b>0</b>		<b>0</b>		<b>0</b>		<b>0</b>		<b>0</b>		<b>0</b>

### 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	601,027,180	-		-		-		-		-		-		-		-	0
Yes	Fort Collins - Loveland Water District	1,099,776,380	-		-		1.500	1,649,665	-		-		-		-		1.500	1,649,665
Yes	Little Thompson Water District	690,688,573	-		-		-		-		-		-		-		-	0
Yes	North Carter Lake Water District	5,729,413	7.100	40,679	-		-		-		-		-		-		7.100	40,679
Yes	North Weld County Water District	30,234,073	-		-		-		-		-		-		-		-	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	Northern Colorado Water Cons. District	6,903,997,324	-		-		-		1.000	6,903,997	-		-		-		1.000	6,903,997
Yes	Pinewood Springs Water District	11,177,709	-		-		-		20.435	228,416	-		-		-		20.435	228,416
Yes	Spring Canyon Water & Sanitation District	19,910,719	3.519	70,066	-		-		-		-		-		-		3.519	70,066
Yes	St. Vrain & Left Hand Water Cons District	5,207,214	1.406	7,321	-		-		-		-		-		-		1.406	7,321
Yes	Sunset Water District	5,762,007	-		-		-		-		-		-		-		-	0
Yes	West Fort Collins Water District	58,168,127	-		-		-		-		-		-		-		-	0
	<b>Sub-Total</b>			<b>118,066</b>			<b>0</b>			<b>1,649,665</b>			<b>0</b>		<b>0</b>			<b>8,900,144</b>

**Timnath Urban Renewal Authority - Tax Increment Financing Breakdown**

Name	Total Assessed Value	Total Mill	Timnath Urban Renewal Authority Valuation	Revenue Attributable to TIF
Poudre R-1 School District	4,173,638,157	54.207	107,245,902	5,813,479
Timnath Lakes Metropolitan District No. 1	2,566,026	50.000	2,521,408	126,070
Timnath Lakes Metropolitan District No. 3	238	50.000	234	12
TIMNATH LAKES METROPOLITAN DISTRICT NO. 4	238	50.000	234	12
TIMNATH LAKES METROPOLITAN DISTRICT NO. 5	238	50.000	234	12
Timnath Ranch Metropolitan District No. 2	21,338,739	49.848	20,568,180	1,025,283
Timnath Ranch Metropolitan District No. 1	2,890,528	46.691	2,826,716	131,982
South Timnath Metropolitan District No. 2	24,594,542	38.965	23,726,859	924,517
Timnath Ranch Metropolitan District No. 3	242,153	35.000	237,614	8,316
Timnath Ranch Metropolitan District No. 4	4,648,233	35.000	4,572,224	160,028



Name	Total Assessed Value	Total Mill	Timnath Urban Renewal Authority Valuation	Revenue Attributable to TIF
Timnath Lakes Metropolitan District No. 2	65,517	25.000	64,552	1,614
Larimer County	7,205,668,579	22.425	107,245,902	2,404,989
South Timnath Metropolitan District No. 1	388,561	16.699	380,892	6,361
Poudre Valley Fire Protection District	786,457,757	10.639	107,020,175	1,138,588
Windsor - Severance Fire Protection District	214,805,723	7.994	225,727	1,804
Town of Timnath	166,010,084	6.688	107,245,902	717,261
Poudre River Public Library District	4,047,417,586	3.017	107,245,902	323,561
Health District Of Northern Larimer Co.	4,243,907,851	2.167	107,245,902	232,402
Fort Collins - Loveland Water District	1,099,776,380	1.500	107,139,493	160,709
Northern Colorado Water Cons. District	6,903,997,324	1.000	107,245,902	107,246
South Fort Collins Sanitation District	1,083,422,210	0.500	104,914,048	52,457
Larimer County Pest Control	6,060,005,873	0.142	104,743,071	14,874
Timnath Urban Renewal Authority	110,237,537	-	107,245,902	0
Boxelder Sanitation District	348,927,445	-	2,048,077	0
TOWN OF TIMNATH TIMNATH LANDING GID	2,722,159	-	2,659,330	0
TIMNATH LAKES METROPOLITAN DISTRICT NO. 6	238	-	234	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	2,572,251,062	44.588	5,468,718	243,839

Name	Total Assessed Value	Total Mill	Block 41- Finleys Add Urban Renewal Plan Valuation	Revenue Attributable to TIF
Larimer County	7,205,668,579	22.425	5,468,718	122,636
City of Loveland	1,543,709,844	9.564	5,468,718	52,303
Loveland General Improvement District 1	34,511,751	2.684	5,327,810	14,300
Thompson Valley Health Services District	2,518,972,358	1.757	5,468,718	9,609
Northern Colorado Water Cons. District	6,903,997,324	1.000	5,468,718	5,469
Larimer County Pest Control	6,060,005,873	0.142	5,304,562	753
Blk 41 - Finleys Add URP	5,742,088	-	5,468,718	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	4,173,638,157	54.207	60,115,321	3,258,671
Larimer County	7,205,668,579	22.425	60,115,321	1,348,086
City of Fort Collins	3,040,825,426	9.797	120,230,642	1,177,900
Fort Collins Downtown Dev. Auth	217,841,337	5.000	60,115,321	300,577
Fort Collins G.I.D. No. 1	120,788,456	4.924	60,027,980	295,578
Poudre River Public Library District	4,047,417,586	3.017	60,115,321	181,368
Health District Of Northern Larimer Co.	4,243,907,851	2.167	60,115,321	130,270
Northern Colorado Water Cons. District	6,903,997,324	1.000	60,115,321	60,115
Larimer County Pest Control	6,060,005,873	0.142	49,901,969	7,086
Boxelder Sanitation District	348,927,445	-	3,301,997	0

Name	Total Assessed Value	Total Mill	Fort Collins Downtown Development Authority Valuation	Revenue Attributable to TIF
East Larimer County Water District	601,027,180	-	11,795,896	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	4,173,638,157	54.207	32,677,009	1,771,323
Larimer County	7,205,668,579	22.425	32,677,009	732,782
City of Fort Collins	3,040,825,426	9.797	32,677,009	320,137
Poudre River Public Library District	4,047,417,586	3.017	32,677,009	98,587
Health District Of Northern Larimer Co.	4,243,907,851	2.167	32,677,009	70,811
Northern Colorado Water Cons. District	6,903,997,324	1.000	32,677,009	32,677
Larimer County Pest Control	6,060,005,873	0.142	30,980,707	4,399
Cherry Hills Sanitation District	70,372,594	-	15,089	0
East Larimer County Water District	601,027,180	-	9,604,767	0
North College Avenue Urban Renewal Authority	61,020,051	-	32,677,009	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	8,647,858	51.927	1,390,054	72,181
Thompson R2-J School District	2,572,251,062	44.588	8,434,630	376,083
Larimer County	7,205,668,579	22.425	8,434,630	189,147

Name	Total Assessed Value	Total Mill	Loveland Urban Renewal Authority Valuation	Revenue Attributable to TIF
City of Loveland	1,543,709,844	9.564	8,434,630	80,669
Loveland General Improvement District 1	34,511,751	2.684	4,281,981	11,493
Thompson Valley Health Services District	2,518,972,358	1.757	8,434,630	14,820
Northern Colorado Water Cons. District	6,903,997,324	1.000	8,434,630	8,435
Larimer County Pest Control	6,060,005,873	0.142	7,982,275	1,133
Loveland Downtown Dev. Auth	58,801,672	-	8,086,992	0
Loveland Urban Renewal Authority	52,718,493	-	8,434,630	0

**US34 Urban Renewal Authority - Tax Increment Financing Breakdown**

Name	Total Assessed Value	Total Mill	US34 Urban Renewal Authority Valuation	Revenue Attributable to TIF
KINSTON METRO DISTRICT NO. 2	22,452	77.000	2,440	188
KINSTON METRO DISTRICT NO. 3	3,445	77.000	2,887	222
KINSTON METRO DISTRICT NO. 4	1,532	77.000	118	9
Centerra Metropolitan District No. 2	123,667,365	52.200	122,344,083	6,386,361
Van De Water Metropolitan District No. 2	26,506,829	50.355	1,770,540	89,156
Thompson R2-J School District	2,572,251,062	44.588	155,656,828	6,940,427
KINSTON METRO DISTRICT NO. 10	1,270	42.786	1,261	54
RWFLATS2019 BOND	5,359,571	34.734	5,320,946	184,818
CENTERRA 2 FLATS	779,156	24.165	718,090	17,353
Larimer County	7,205,668,579	22.425	155,656,828	3,490,604

Name	Total Assessed Value	Total Mill	US34 Urban Renewal Authority Valuation	Revenue Attributable to TIF
Centerra Metropolitan District No. 2 Res Debt	5,662,681	17.862	5,546,007	99,063
Centerra Metropolitan District No. 5	18,350,132	15.000	18,216,897	273,253
City of Loveland	1,543,709,844	9.564	155,656,828	1,488,702
Centerra Metropolitan District No. 2 Bond	3,923,919	9.108	1,380,231	12,571
Centerra Metropolitan District No. 3	49,803	5.000	5,886	29
Thompson Valley Health Services District	2,518,972,358	1.757	155,656,828	273,489
Northern Colorado Water Cons. District	6,903,997,324	1.000	155,656,828	155,657
Larimer County Pest Control	6,060,005,873	0.142	145,117,956	20,607
Little Thompson Water District	690,688,573	-	115,652,226	0
Centerra Metropolitan District No. 1	5,662,865	-	5,546,439	0
Centerra Metropolitan District No. 4	123,667,365	-	122,344,083	0
US 34/Crossroads Corridor Renewal Plan	156,935,979	-	155,656,828	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	4,173,638,157	54.207	7,713,781	418,141
Larimer County	7,205,668,579	22.425	7,713,781	172,982
City of Fort Collins	3,040,825,426	9.797	7,713,781	75,572
Poudre River Public Library District	4,047,417,586	3.017	7,713,781	23,272
Health District Of Northern Larimer Co.	4,243,907,851	2.167	7,713,781	16,716

Name	Total Assessed Value	Total Mill	Midtown Urban Renewal Authority South Prospect Valuation	Revenue Attributable to TIF
Northern Colorado Water Cons. District	6,903,997,324	1.000	7,713,781	7,714
Larimer County Pest Control	6,060,005,873	0.142	7,315,919	1,039
Midtown URA Prospect South	19,011,926	-	7,713,781	0

**Midtown URA Foothills Mall - Tax Increment Financing Breakdown**

Name	Total Assessed Value	Total Mill	Midtown URA Foothills Mall Valuation	Revenue Attributable to TIF
Foothills Metropolitan District	32,558,349	65.363	21,018,629	1,373,841
Poudre R-1 School District	4,173,638,157	54.207	21,019,191	1,139,387
Larimer County	7,205,668,579	22.425	21,019,191	471,355
City of Fort Collins	3,040,825,426	9.797	21,019,191	205,925
Poudre River Public Library District	4,047,417,586	3.017	21,019,191	63,415
Health District Of Northern Larimer Co.	4,243,907,851	2.167	21,019,191	45,549
Northern Colorado Water Cons. District	6,903,997,324	1.000	21,019,191	21,019
Larimer County Pest Control	6,060,005,873	0.142	19,001,506	2,698
Midtown URA Foothills Mall	32,565,286	-	21,019,191	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	8,647,858	51.927	127,900	6,641
Thompson R2-J School District	2,572,251,062	44.588	833,749	37,175

Name	Total Assessed Value	Total Mill	Loveland Downtown Development Authority Valuation	Revenue Attributable to TIF
Larimer County	7,205,668,579	22.425	833,749	18,697
City of Loveland	1,543,709,844	9.564	833,749	7,974
Loveland General Improvement District 1	34,511,751	2.684	393,626	1,056
Thompson Valley Health Services District	2,518,972,358	1.757	833,749	1,465
Northern Colorado Water Cons. District	6,903,997,324	1.000	833,749	834
Larimer County Pest Control	6,060,005,873	0.142	786,854	112
Loveland Downtown Dev. Auth	58,801,672	-	833,749	0
Loveland Urban Renewal Authority	52,718,493	-	744,089	0

**College and Drake URA - Tax Increment Financing Breakdown**

Name	Total Assessed Value	Total Mill	College and Drake URA Valuation	Revenue Attributable to TIF
Poudre R-1 School District	4,173,638,157	54.207	16,201	878
Larimer County	7,205,668,579	22.425	16,201	363
City of Fort Collins	3,040,825,426	9.797	16,201	159
Poudre River Public Library District	4,047,417,586	3.017	16,201	49
Health District Of Northern Larimer Co.	4,243,907,851	2.167	16,201	35
Northern Colorado Water Cons. District	6,903,997,324	1.000	16,201	16
Larimer County Pest Control	6,060,005,873	0.142	15,542	2
COLLEGE AND DRAKE URBAN RENEWAL PLAN	3,472,627	-	16,201	0

**RESOLUTION GRANTING SIGNATURE AUTHORITY TO THE BUDGET DIRECTOR FOR CERTIFICATION OF MILL LEVIES TO COUNTY ASSESSOR AND VARIOUS STATE ENTITIES**

WHEREAS, the Board of County Commissioners is required to annually certify to the County Assessor and various entities of the State of Colorado the amounts to be levied against taxable property in Larimer County; and

WHEREAS, this certification is in the form of a Certification of Mill Levy report containing the mill levies of each taxing district of Larimer County; and,

WHEREAS, the Budget Office, within the County Manager Department, gathers and organizes this report for the Board of County Commissioners; and

WHEREAS, Colorado Revised Statutes 39-1-111 (1-3) and 39-1-111.5(3) allow the Board of County Commissioners to delegate the certification and submission of mill levies to the County Assessor and to various State entities.

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

Section 1. That the Budget Director, within the County Manager Department, is granted authority to sign the Certification of Mill Levy report and to submit it to the County Assessor and necessary state entities for property tax year 2021, collection in 2022.

ADOPTED THIS 15<sup>th</sup> day of December, 2021.

BOARD OF COUNTY COMMISSIONERS OF LARIMER COUNTY, COLORADO

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



ATTEST:

*[Signature]*  
Deputy Clerk to the Board

Approved As-To Form:

*[Signature]*  
County Attorney