



Credit: Alex Jordan, Horsetooth Mountain Open Space

LARIMER COUNTY

2024 REVISED AND 2025 ADOPTED BUDGETS



Table of Contents

GFOA Distinguished Budget Presentation Award

County Manager’s Letter

Larimer County Organizational Chart

Section A – Introduction & Overview

Budget Document Quick Guide.....A-2

Glossary and AcronymsA-3

Helpful Web LinksA-5

Community Profile.....A-6

Vision, Mission Statement, and Guiding PrinciplesA-14

Strategic Plan.....A-15

Short-Term Trends.....A-16

Tax Levy SummaryA-18

Revenue SummaryA-21

Expenditure SummaryA-24

Changes to the Base BudgetA-26

Position Summary ScheduleA-30

Budget Preparation Calendar.....A-33

Public Hearings on the Budget.....A-34

Section B – Financial Information and Policies

Expenditures by Office & Department.....B-2

Office of the AssessorB-3

Behavioral Health ServicesB-4

Board of County Commissioners and County ManagerB-5

Office of the Clerk and Recorder.....B-6

Community Development.....B-7

Office of the Coroner.....B-8

County AttorneyB-9

Community Justice AlternativesB-10

Office of the District AttorneyB-12

Economic and Workforce Development.....B-13

Emergency Management.....	B-14
Engineering.....	B-15
Extension	B-17
Facilities Services	B-18
Financial Services.....	B-19
Fleet Management	B-20
Health and Environment.....	B-21
Human and Economic Health Administration.....	B-22
Human Resources	B-23
Human Services.....	B-24
Information Technology	B-26
Natural Resources	B-27
Non-Departmental.....	B-29
The Ranch	B-30
Road and Bridge	B-31
Office of the Sheriff	B-32
Solid Waste.....	B-34
Office of the Surveyor	B-35
Office of the Treasurer and Public Trustee	B-36
Revenue and Expenditure Summaries	B-37
Department and Fund Structure Matrix.....	B-42
Larimer County Appropriated Funds	B-43
Larimer County Budget Preparation, Management, and Debt Policies	B-46

Section C – Capital Plan and Projects

Capital Improvement Plan.....	C-2
Capital Projects Budget	C-5
Estimated Operating Budget Impacts	C-6
Capital Expansion Projects	C-7
Capital Renewal Projects	C-27
Capital Land & Real Asset Acquisitions	C-56

Section D – Budget by Fund

All Funds.....	D-2
101 – General Fund.....	D-3
102 – Disaster Contingency.....	D-4
105 – Disaster Response.....	D-5
125 – Section 125.....	D-6
200 – Sales Tax.....	D-7
215 – Open Lands.....	D-8
220 – Parks.....	D-9
225 – Pest Control (Weed District).....	D-10
230 – Conservation Trust Fund.....	D-11
240 – The Ranch.....	D-12
245 – Building Inspection.....	D-13
246 – Public Trustee.....	D-14
252 – Road & Bridge.....	D-15
255 – Transportation Expansion.....	D-16
262 – Human Services.....	D-17
265 – Behavioral Health.....	D-18
268 – Developmental Disabilities.....	D-19
270 – Economic and Workforce Development.....	D-20
275 – Community Justice Alternatives.....	D-21
282 – Health & Environment.....	D-22
285 – West Vine Stormwater Basin.....	D-23
290 – Drainage Districts.....	D-24
295 – Improvement Districts.....	D-25
300 – Solid Waste.....	D-26
400 – Assessment Debt.....	D-27
405 – Debt Service.....	D-28
500 – Improvement District Construction.....	D-29
508 – Information Technology Capital.....	D-30
512 – Capital Expenditures.....	D-31
522 – Equipment Replacement.....	D-32
608 – Information Technology.....	D-33

610 – Facilities D-34
612 – Fleet Services D-35
645 – Employee Benefits D-36
672 – Self-Insured Unemployment..... D-37
682 – Self-Insured Risk Management..... D-38

Section E – Budget Adoption Documents

Resolution to Transfer Funds and Amend 2024 Budget E-2
Resolution to Adopt the 2025 Budget and Set Mill Levies..... E-10
Resolution to Appropriate Sums of Money for 2025..... E-11
Resolution to Adopt the 2025 Budget and Set Mill Levies – Other Districts
 Public Improvement District #21 – Solar Ridge..... E-16
 Larimer County Pest District E-18
 Larimer County Public Trustee E-20
 Shared Road..... E-22
 Public Improvement District #79 – Fox Ridge Estates E-24
 Public Improvement District #74 – Eagle Crest..... E-26
 Public Improvement District #73 – Meadows at Rolling Hills..... E-28
 Public Improvement District #72 – Tanager E-30
 Public Improvement District #71 – Rockview Wildflower Ridge E-32
 Public Improvement District #70 – Trappers Point E-34
 Public Improvement District #69 – Crystal View..... E-36
 Public Improvement District #68 – Scenic Ranch Estates E-38
 Public Improvement District #67 – Manor Ridge Estates E-40
 Public Improvement District #66 – Carter Lake Heights E-42
 Public Improvement District #65 – Riviera Estates E-44
 Public Improvement District #64 – Soaring Peaks Ranches E-46
 Public Improvement District #63 – Autumn Creek E-48
 Public Improvement District #62 – Ridgewood Meadows E-50
 Public Improvement District #61 – Little Thompson..... E-52
 Public Improvement District #60 – Smithfield..... E-54
 Public Improvement District #59 – Grasslands E-58
 Public Improvement District #58 – Misty Creek..... E-60

Public Improvement District #57 – Cobblestone Farms	E-62
Public Improvement District #56 – Boyd’s West.....	E-64
Public Improvement District #55 – Storm Mountain	E-66
Public Improvement District #54 – Terry Shores.....	E-68
Public Improvement District #53 – Horseshoe View - North.....	E-70
Public Improvement District #52 – Soldier Canyon Estates	E-72
Public Improvement District #51 – Clydesdale Estates.....	E-74
Public Improvement District #49 – Wagon Wheel.....	E-76
Public Improvement District #48 – Puebla Vista Estates	E-78
Public Improvement District #47 – Park Hill	E-80
Public Improvement District #46 – Koral Heights	E-82
Public Improvement District #45 – Willows	E-84
Public Improvement District #44 – Horseshoe View South	E-86
Public Improvement District #43 – Grayhawk Knolls.....	E-88
Public Improvement District #42 – Cottonwood Shores	E-90
Public Improvement District #41 – The Bluffs	E-92
Public Improvement District #40 – Paragon Estates	E-94
Public Improvement District #39 – Rainbow Lake Estates	E-96
Public Improvement District #38 – Centro Business Park.....	E-98
Public Improvement District #37 – Terry Cove.....	E-100
Public Improvement District #36 – Bonnell West	E-102
Public Improvement District #35 – Bruns.	E-104
Public Improvement District #34 – Mountain Range Shadows.....	E-106
Public Improvement District #33 – Prairie Trails	E-108
Public Improvement District #32 – Charles Heights	E-110
Public Improvement District #31 – Foothills Shadow	E-112
Public Improvement District #30 – Poudre Overlook.....	E-114
Public Improvement District #29 – Vine Drive	E-116
Public Improvement District #28 – Trotwood.....	E-118
Public Improvement District #27 – Crown Point.....	E-120
Public Improvement District #26 – Eagle Ranch Estates	E-122
Public Improvement District #25 – Estes Park Estates	E-124
Public Improvement District #24 – Westridge	E-126
Public Improvement District #23 – Eagle Rock Ranches	E-128

Public Improvement District #22 – Saddleback.....	E-130
Public Improvement District #20 – Ptarmigan	E-132
Public Improvement District #19 – Highland Hills.....	E-134
General Improvement District #18 – Venner Ranch.....	E-136
General Improvement District #17 – Country Meadows.....	E-138
General Improvement District #16 – Kitchell Subdivision.....	E-140
General Improvement District #14 – Little Valley Road.....	E-142
General Improvement District #13A – Red Feather	E-144
General Improvement District #12 – Club Estates	E-146
General Improvement District #11 – Meadowdale	E-148
General Improvement District #10 – Homestead Estates	E-150
General Improvement District #1991-1 – Arapahoe Pines.....	E-152
General Improvement District #8 – Namaqua Hills	E-154
General Improvement District #4 – Carriage Hills.....	E-156
General Improvement District #2 – Pinewood Springs.....	E-158
Resolution to Designate Ending 2025 Fund Balances.....	E-160

Section F – Certification of Mill Levies

Resolution to Delegate Signature Authority for Certification of Mill Levies.....	F-2
Certification of Mill Levies For All Tax Districts.....	F-3

Larimer County Board of Commissioners



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

Preparing an annual budget is a critical task for Larimer County. It fosters dialogue and priority-setting across the county's elected leaders and department directors. Its success relies on oversight and collaboration from the Board of County Commissioners, other elected officials, department directors, and staff who invest countless hours in evaluating programs, analyzing data, and preparing proposals. We deeply appreciate everyone's hard work and dedication.

Lorenda Volker, County Manager

Laurie Kadrach, Assistant County Manager

Josh Fudge, Director of Performance, Budget, and Strategy

Matthew Behunin, Budget Team Lead

Alex Jordan, Budget Analyst



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Larimer County
Colorado**

For the Fiscal Year Beginning

January 01, 2024

Christopher P. Morill

Executive Director

LARIMER COUNTY | COUNTY MANAGER

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

December 11, 2024
Board of County Commissioners
Larimer County Residents

SUBJECT: 2024 Revised and 2025 Adopted Budgets

Dear Larimer County Commissioners and Residents,

The County Manager is responsible for presenting the annual budget to the Board of County Commissioners and for ensuring that it aligns with the Board's priorities as well as the longstanding history of conservative revenue forecasting and operating within our means. The 2024 Revised and 2025 Adopted Budgets comply with state laws, budgeting principles, funding requirements, and the Board's guidance.

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

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

Larimer County continues to bear the cost of natural disasters, including increasingly frequent wildfires and floods. To provide a clear comparison of year-to-year expenses, disaster response costs are separated from the County's normal operational budgets. The 2025 Adopted Budget includes funding for mitigation, response, and recovery efforts related to emergencies.

Budget Process and Guidelines

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



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

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

Over the course of nearly two months, the County Manager, Assistant County Manager, and the Office of Performance, Budget, and Strategy meet with each department director and elected official to review submitted budget packets. Funding requests are thoroughly evaluated to ensure they are supported by data, conform to best practices, and respond to resident needs. Larimer County has consistently prioritized maintaining existing programs and infrastructure while supporting equitable and accessible service delivery over introducing new services; a philosophy maintained in the 2025 Adopted Budget.

The 2025 Adopted Budget was developed based on the new, lower property tax assessment rates enacted by the state assembly during the most recent special sessions (SB24-233 and HB24B-1001). As a result, the number of service proposals recommended for funding in 2025 is restricted to those supporting only critical services or programs.

Revenue Highlights

Property Tax: Larimer County's largest General Fund revenue source is property tax. Most of the property tax collected by the County is distributed to other taxing authorities, primarily school districts, with portions also going to municipalities and special districts. Larimer County retains approximately 25% of the total property tax collected. While property taxes are assessed annually, property values are reappraised every two years. New state property tax legislation limits property tax revenue growth to 10.5% per two-year reappraisal cycle, with some exceptions for new construction, property taxes used for disaster recovery, and expiring tax-increment financing districts.

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

Sales Tax: The second-largest revenue source for Larimer County is sales tax. The County collects four dedicated sales taxes that fund specific, voter-approved services. These taxes are restricted in their use and do not directly contribute to the General Fund. Sales tax revenue is projected to remain flat in 2025 due to slower consumer spending, lower inflation, and a shift in preferences from retail goods to services.

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



- A quarter cent (0.25%, 25¢ on \$100) sales tax funds open space, with revenue shared between the County (50%) and its eight municipalities (50%).
- A quarter cent (0.25%, 25¢ on \$100) sales tax funds behavioral health services, with portions of the revenue distributed to mental and behavioral health community service providers. The County completed construction of a behavioral health facility in 2023, with the first patients receiving services in December 2023.
- Another 0.15% (15¢ on \$100) sales tax funds the construction and operation of The Ranch fairgrounds. The County is implementing The Ranch Master Plan, which includes new facilities, improvements to existing structures, and infrastructure upgrades.

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

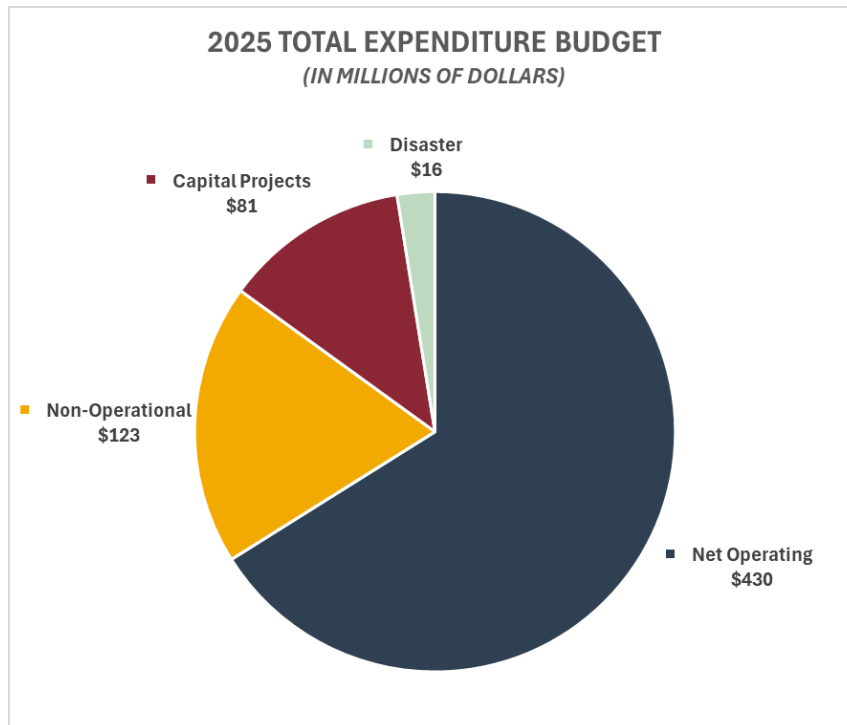
Interest Earnings:

The Treasurer's Office invests County reserves in safe, interest-bearing public funds investments. Interest rates are expected to decline in 2025, which may reduce earnings. However, lower rates are likely to increase recording fee revenues as refinancing and home sales increase. Additionally, Community Development permit revenues are projected to rise as lower interest rates stimulate development. We will continue to closely monitor these trends.

Grants from State and Federal Programs: In recent years, state and federal funding for services such as Human Services, Economic and Workforce Development, Health and Environment, and Community Justice Alternatives saw significant increases due to one-time COVID-19 response and recovery grants. Many of these programs expire in 2024, leading to reduced grant revenues for County programs.

Expense Highlights

Budgeted expenses are categorized into four main areas: operating costs relating to providing services, capital projects that occur during the budget year, disaster recovery costs, and non-operational expenses related to internal charges, transfers in between funds, sales tax administration, and internal services. The following chart provides a snapshot of the percentage allocated to each expense type in the **2025 Budget**.



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

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

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

In accordance with the State Constitution and statutes, the County carries significant responsibility for public safety. The Sheriff's Office provides patrol services in unincorporated rural areas and, under Colorado Revised Statute 30-10-513, is responsible for coordinating fire suppression efforts during

prairie, forest, or wildland fires in unincorporated areas, or when such fires exceed the capacity of local fire protection districts. The 2025 Budget continues to allocate resources toward mitigating future fire damage and assisting homeowners in forested areas in reducing their vulnerability to wildfires and natural disasters.

Community Planning, Infrastructure and Resources: This service category includes the following departments: Community Development, Engineering, Road and Bridge, Solid Waste, Natural Resources, and The Ranch.

Significant capital improvement spending continues within this category as outlined in the 2025 Budget. The Solid Waste Department is continuing to focus on the reduction, reuse, or recycling of materials and increasing the diversion of materials from the landfill. Construction of a new north landfill and, potentially, a modified central transfer station will begin this year as the existing landfill nears capacity. Ongoing discussions with regional partners are focused on ensuring long-standing partnerships remain in place and the financial viability of landfill facilities outlined in the Master Plan is sound. This work expected to continue into 2025.

The budget for The Ranch Events Complex includes continuing to implement a Master Plan for a new phase of development funded by the extension of the dedicated sales tax. Activities completed to date including the construction and opening of the 4-H Youth and Community Arena, expansion of the MAC Equipment Inc. Indoor Arena, RV Hookups to support events at The Ranch, and roadway improvements including construction of Arena Circle. The County intends to use available funds to continue major community capital improvement projects while evaluating opportunities for public-private partnerships that benefit the community in the long term. Emphasis continues to be on streamlining operations and efficiencies, nurturing community partnerships, and evaluating revenue opportunities to ensure long term financial sustainability.

Natural Resources remains committed to emphasizing partnerships and grant opportunities to fund acquisitions and enhancements to the portfolio of properties in their care. In 2025 the department will continue to focus on acquisition and conservation as well as the preservation and maintenance of existing open spaces, while making incremental improvements to both facilities and practices to address growing demands for service by our community. Revenues related to visitor fees have been reduced by the State's vehicle registration *Keep Colorado Wild Park Pass* initiative. The department will focus on methods to increase visitation in this new environment including adopting a more inclusive outreach approach to reach members of our community who may not have had access or exposure to our open spaces in the past.

A significant gap remains between the need for increased capacity on County roads and available funding. A ballot measure that would have levied a 0.15% sales tax (15¢ on every \$100 of retail sales) to fund capital capacity projects for County roads did not receive approval by voters.

Staffing levels within Road and Bridge, Engineering, and Community Development have remained unchanged from the 2023 Adopted Budget. However, Road and Bridge continues to face challenges in recruiting qualified seasonal maintenance workers. The department is actively working with Human Resources to address these hiring difficulties.

Human and Economic Health: This service category encompasses the County's efforts in Human Services, Health and Environment, Economic and Workforce Development, Extension, and Behavioral Health. Programs in these areas rely heavily on federal and state grants, supplemented by matching local property or sales tax dollars. An ongoing challenge in budgeting for these services is the

misalignment between federal, state, and county fiscal years, making it difficult to confirm program funding levels until after the County's budget is adopted.

The 2025 Budget provides for the second year of operational costs for the new behavioral health facility through a contract with SummitStone Health Partners to provide services inside the Acute Care Center at the County's Longview Behavioral Health Campus. This service is supported by a 2018 voter-approved dedicated behavioral health sales tax. The Department of Health and Environment continues their commitment to engage with community partners as they implement the Community Health Improvement Plan and develop strategies to address overall and inclusive community health issues. Their ongoing work as an arm of the Colorado Department of Health and Environment includes addressing environmental issues including inspecting and permitting septic systems, measuring air quality, and conducting restaurant inspections.

The County continues to deliver high-quality services, including food assistance, adult and child protection, childcare assistance, child support enforcement, and Medicaid administration. The Economic and Workforce Development Department remains actively engaged with regional partners, supporting economic development, business initiatives, job seekers, and programs that assist community members with disabilities and veterans.

Larimer County also continues to support community affordable housing in the 2025 Budget through an eviction prevention program, landlord engagement, and working closely with mobile home park owners and residents. In 2025 the County will utilize American Rescue Plan dollars for a one-time gap financing initiative aimed at retaining critical existing affordable housing stock.

Public Records and Information: This service category consists of elected offices, including the Assessor, Clerk and Recorder, and Treasurer and Public Trustee, as well as the County's Public Affairs Office. The 2025 Budget includes funding to conduct these important services including the 2025 property reappraisal, tax administration, motor vehicle licensing, recording, and elections.

The Office of the Treasurer and Public Trustee is continuing to implement a unified credit card processing project in addition to statutory responsibilities and the Assessor's Office is working to review and address a backlog of building permits so they can be appropriately incorporated into property value models. The Public Affairs office continues to focus on community outreach with an emphasis on increased engagement as well as assessing the legislative impacts on County services.

Support Services: This service category includes departments that support public-facing County programs and elected offices, including Human Resources, Information Technology, County Attorney, Facilities, Fleet Services, and Finance. The 2025 Budget allocates funding to ensure these programs operate efficiently and effectively and efficiently meet the needs of their internal customers.

Looking to the Future

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

Population Growth: Population growth is one of the primary drivers of increased demand on County services, including personnel, transportation, and facilities. These pressures are compounded by shifting and aging demographics in Northern Colorado and across the country. Future budgets will need to continue to address facility and equipment obsolescence, data storage and security pressures, and the growing demand for County services including public safety, alternative sentencing, behavioral health, and recovery and community resilience related to natural disasters as residents occupy more remote housing alternatives. Transportation needs may be met if voters approve a ballot measure that would levy a 0.15% sales tax (15¢ on every \$100 of retail sales) to fund capital capacity projects for County roads and support leveraging state, federal, and local partner project funds.

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

Climate Smart and Future Ready: Larimer County continues to prioritize sustainability through public programs, purchasing policies, equipment, and facilities. The County has also been directly impacted by the increasing frequency of natural disasters. To prepare for future disasters, the County has established and maintained a Disaster Contingency Fund, which reserves funds for disaster preparedness, response, recovery, and mitigation. In the event of a major FEMA-qualifying disaster, the County relies on these reserves for temporary and permanent repairs before receiving federal reimbursement, which can take many years. Maintaining sufficient reserves for disaster response and recovery is critical for the community.

Continued Financial Health: Larimer County currently holds a AAA credit rating, a distinction shared by less than 2% of counties nationwide. This rating is based on several factors, including the County's relatively low debt burden, healthy reserve fund balances, and restrained approach to spending on new or increased programming. The 2025 Budget aims to maintain these favorable conditions. Future projects, including The Ranch improvements, the Solid Waste Master Plan, and addressing facility needs, must be carefully managed to maintain the County's credit rating.

Revenue Source Stability: The primary source of discretionary revenue for the County is property tax. In 2022 and 2023 the state legislature passed legislation impacting property assessment rates in response to rapidly rising values – resulting in Proposition HH being placed on the 2023 ballot. After HH was voted down, legislators made additional adjustments to assessment rates. The cumulative impact of legislation passed in 2024 will reduce the County's annual property tax revenue by \$5.4 million. The latest law also subjects local governments to a revenue growth cap of 10.5% per reappraisal cycle.



Funded Budget Requests: Departments and elected offices thoughtfully prepared requests for additional funding. Almost \$12 million in new requests for property tax funding were submitted, largely to increase or maintain existing services. However, revenue constraints allowed for the funding of less than half of these requests. The funding requests in the table below have been included in the 2025 Budget.

Proposed Funded Service Proposals		2025 Proposed Budget
Assessor	Temporary independent appraiser to provide training and consultive services to new or newly promoted staff	\$74,000
Community Development	Increase to cost of Humane Society of Northern Colorado contracted animal control services for 2025	\$66,162
Community Justice Alternatives	Costs related to continuing to provide competency services for criminal justice involved clients.	\$208,551
Engineering	Local match funding to North Front Range Metropolitan Planning Organization (NFRMPO)	\$21,500
Facilities Services	Portion of ongoing maintenance costs at the new Fleet Services facility which also houses Road and Bridge administration	\$107,000
Financial Services	Ongoing costs for comprehensive financial reporting software	\$24,000
Health and Environment	Indirect cost exemption for Women Infant Children (WIC) Program for one year	\$116,683
Human Resources	Outside counsel for collective bargaining support	\$60,500
Human Services	Retain three previously grant-funded case manager/lived-experience navigators providing child abuse prevention services.	\$350,000
Information Technology/ Strategic Plan	Digital accessibility consulting to ensure County web materials are accessible to all, and especially those who are vision impaired.	\$125,000
Sheriff	Increase step plan by 1% and add one step to the top of the certified deputy pay plan to keep compensation competitive based on labor market analysis.	\$1,848,000
The Ranch	Limited-term facilities worker to support CSU Extension activities in the 4-H Youth and Family Arena and McKee building	\$107,626

I would like to extend my appreciation to the departments and elected offices that contributed to the development of the 2024 Revised and 2025 Adopted Budgets. While the future remains somewhat uncertain, I commend our Larimer County leadership team for helping us live within our means. Continued responsible use of taxpayer dollars ensures that public services continue to benefit the community into the future and is a critical element of maintaining resident trust.

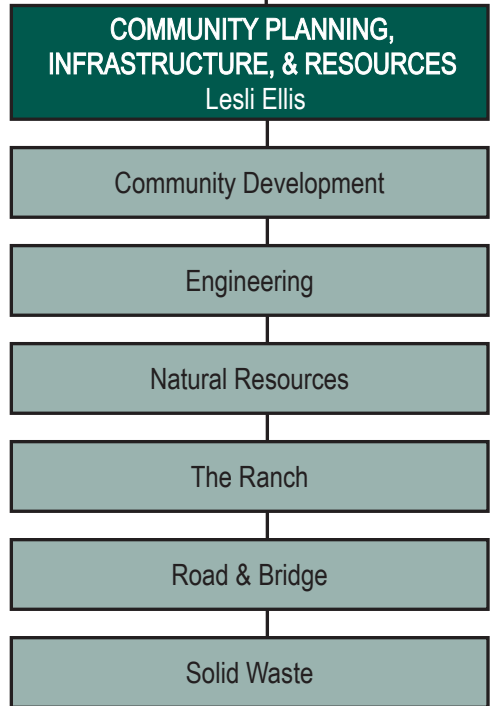
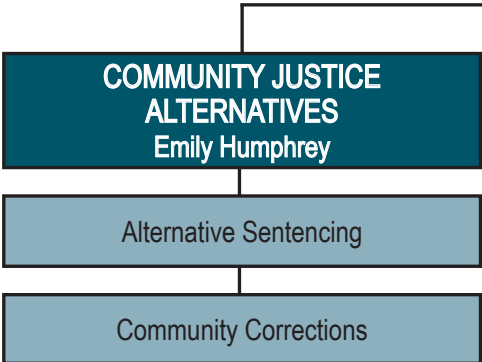
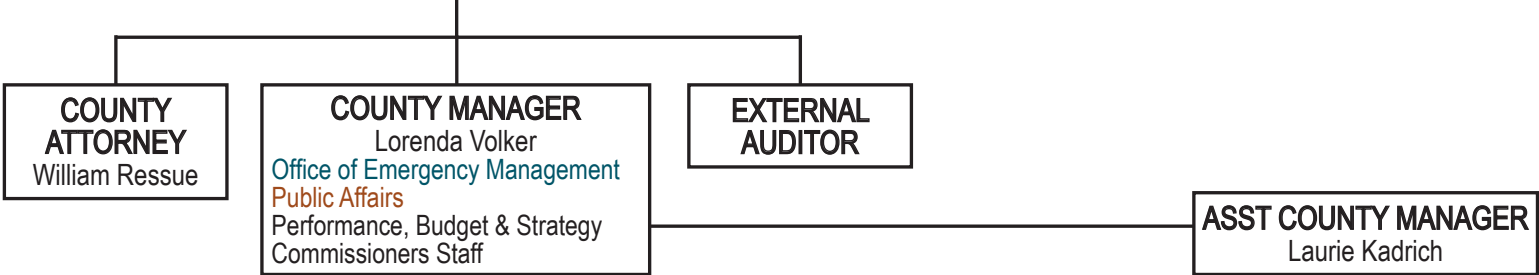
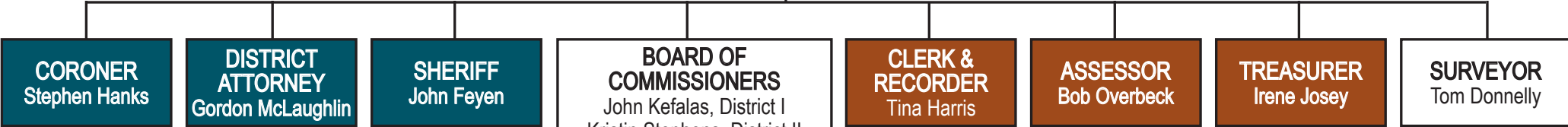
Sincerely,

Lorenda Volker
 County Manager



LARIMER COUNTY ORGANIZATIONAL CHART

Community



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

Section A – Introduction & Overview

Budget Quick Guide

Overview

This document contains the 2024 Revised and 2025 Adopted budgets for Larimer County. The county’s fiscal year is January 1st through December 31st. A guide to some of the most important topics by section is shown below.

County Manager’s Budget Transmittal Letter

This is an executive summary of the major issues impacting Larimer County and some highlights in the budget.

Introduction & Overview SectionA-1

This section provides an overview of Larimer County, including:

- Important factors and trends
- Revenues and expense summaries
- New initiatives
- Changes to authorized positions.

Financial Information & PoliciesB-1

This section provides:

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

Capital Improvements Plan and BudgetC-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 FundD-1

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

Section E – Budget Adoption DocumentsE-1

This section provides the official resolutions needed to formally approve and adopt the budget by a vote of the county commissioners.

Section F – Certification of Mill LeviesF-1

This section shows the mill levy property tax rates for all tax districts within Larimer County boundaries.

Glossary & Acronyms

Overview

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

Adopted Budget:	Budget amounts as originally approved by the Board of County Commissioners at the beginning of the year and to the budget document which consolidates all beginning-of-the-year operating appropriations and new capital projects.
Balanced Budget:	A balanced budget is one where expenditures are less than available revenues, including fund balances.
Capital Outlay:	A category of expenditure generally used for large, one-time purchases related to capital projects. Examples are land, contracts to construct facilities, and vehicles or other equipment with lifespans generally greater than three years.
Capital Project:	Significant one-time projects to replace existing county resources or acquire new assets. The capital projects generally last more than one year and are tracked as part of a rolling five-year Capital Improvement Plan.
Charges for Service:	Fees paid by customers in exchange for county services. An example would be a fee paid to use the landfill.
Capital Improvement Plan:	This rolling five-year plan is made up of budgeted capital expenses and revenues for the coming year plus planned projects for the following four years.
Full Time Equivalent (FTE)	A position that is funded for 2,080 hours in a year, or about 40 hours per week.
Fund:	A fund is a separate accounting entity with its own expenses, revenues, and balance sheet. Funds are used to aid compliance with finance-related legal rules, audits, and ballot or contractual provisions.
Fund Balance:	Accumulated funds or reserves from previous years (Beginning Fund Balance) or the amount of unspent funds left at the end of a year (Ending Fund Balance).
Improvement District:	A taxing unit created within County government for the purpose of installing and maintaining certain public improvements in subdivisions of

Larimer County 2025 Budget

unincorporated Larimer County. More information can be found on [the County Engineer's website](#).

Interfund Transfers:	Transfer of money from one fund to another.
Intergovernmental Revenues:	Revenue from other governments, including Federal, state, or local grants and payments.
Internal Service Fund:	Funds that track services provided from one county department to another. Information Technology, Fleet, and Facilities all have internal service funds.
Licenses & Permits:	Fees paid to engage in county authorized activities, like liquor licenses at restaurants or camping permits at county parks.
Mill Levy:	Refers to property tax rates, which are calculated by multiplying the mill levy rate by the taxable value and dividing by 1,000.
Operating Costs:	An expense category to capture costs incurred through normal operations, such as contracts, utilities, studies, non-capital equipment, food, and fuel. This expense type is distinct from capital outlay, personnel, debt, and non-operational transfers.
Proposed Budget:	The recommended County budget submitted by the County Manager to the Board of County Commissioners by October 15th of each fiscal year.
Revised Budget:	The version of the budget that has been updated to include all changes made to the Adopted Budget.
Specific Ownership Tax:	Taxes paid on vehicles in lieu of personal property tax per State law. Tax values are based on the year of manufacture of the vehicle and the original taxable value which is determined when the vehicle is new and does not change throughout the life of the vehicle.
Unincorporated Areas or Unincorporated Larimer County:	Those portions of the County that are not part of a city or town.

Helpful Links

[Assessor](#)

- [Property Search](#)

[American Rescue Plan Act](#)

[Behavioral Health Services](#)

- [Longview Facility](#)

[Board of County Commissioners](#)

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

[Performance, Budget and Strategy](#)

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

[Building Department](#)

- [Online Customer Portal](#)

[Clerk & Recorder](#)

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

[Code Compliance](#)

[Community Reports](#)

[Coroner](#)

[County Attorney](#)

[Community Justice Alternatives](#)

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

[District Attorney](#)

[Economic and Workforce Development](#)

[Elected Officials](#)

[Emergency Management](#)

[Engineering](#)

[Extension](#)

[Facilities](#)

- [Current Facilities Construction Projects](#)

[Finance](#)

- [Annual Reports & Audits](#)

- [Checks Issued](#)

- [Purchasing; bids and proposals](#)

- [Sales & Use Tax](#)

[Health and Environment](#)

- [Clinical Services](#)

- [Communicable Disease](#)

- [Environmental Health](#)

- [Maternal, Family, and Nutrition Health](#)

- [Restaurant Inspections](#)

[Human Resources](#)

- [Job Opportunities](#)

[Human Services](#)

- [Aging and Adult Services](#)

- [Children, Youth and Family Services](#)

- [Public Benefits](#)

[Information Technology](#)

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

[Natural Resources](#)

- [Boating](#)

- [Reservations](#)

- [Parks, Open Spaces and Trails](#)

- [Trail Conditions](#)

[Performance Measures](#)

[Planning and Land Use Code](#)

[The Ranch](#)

- [County Fair](#)

- [Events Calendar](#)

[Road and Bridge](#)

- [County Road Closures & Delays](#)

[Solid Waste](#)

- [Hazardous Waste](#)

- [Landfill Fees](#)

[Surveyor](#)

[Treasurer and Public Trustee](#)

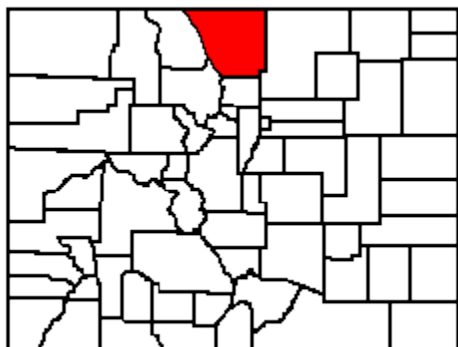
- [Pay Property Taxes](#)

[Veterans Service Office](#)

Larimer County Community Profile

Overview

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



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

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

About Larimer County Government

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

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

Counties have a vast number of other responsibilities, ranging from [weed control](#) to [restaurant inspections](#), virtually all of which are traced to state legislation. In specific instances, such as [liquor licensing](#), [the operation of landfills](#), and [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 contracts, and receive grants and gifts. Counties can incur either revenue debt (based solely upon a specified revenue stream) or general obligation debt, which constitutes a general obligation of the local government to repay the debt. Some counties also enter lease-purchase arrangements (as an alternative to debt financing) to build major facilities. For more information about the structure of counties in Colorado, [please visit Colorado Counties Inc.](#)

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

Elected Officials

Board of County Commissioners



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

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

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

Other Elected Officials

The County's seven other elected officials provide a wide variety of services as required by either the State Constitution or State Statutes. These elected officials and a brief description of the services their offices provide are found below (elected officials as of adoption of the 2025 budget on December 11, 2024):



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.

Tina Harris, 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.

Stephen Hanks, 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.

John Feyen, Sheriff



*Tom Donnelly,
Surveyor*

Surveyor

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



*Irene Josey,
Treasurer*

Treasurer

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

County Government Structure

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

The County's Service Categories are:

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

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

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

Larimer County 2025 Budget

Public Records and Information

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

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

Community Planning, Infrastructure & Resources

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

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

Human and Economic Health

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

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

Public Safety

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

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

Larimer County 2025 Budget

Support Services

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

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

Non-Operational Accounts

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

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

Capital Projects

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

Disaster-Related Expenses

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

Demographic, Economic and Geographical Data



Larimer County has approximately 370,000 residents and is among the fastest growing population in any region in the State of Colorado. 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 for Larimer County](#). The information below on principal employers is taken from the statistical section of the [2022 Annual Comprehensive Financial Report](#).

Photo of the Larimer County Justice Center

Rank	Employer	# of Employees	% of Total County Employment
1	UC Health – Poudre Valley Hospital	9,620	4.79%
2	Colorado State University	7,554	3.76%
3	Poudre School District R-1	4,176	2.08%
4	Thompson School District R2-J	2,476	1.23%
5	City of Fort Collins	2,400	1.19%
6	Larimer County	2,050	1.02%
7	YCMA of the Rockies	1,470	0.73%
8	Woodward Inc.	1,420	0.71%
9	Orthopaedic and Spine Center of the Rockies	1,180	0.59%
10	Avago Technologies US Inc	1,130	0.56%

Larimer County 2025 Budget

Demographic Data	2024 Budget	2025 Budget
Population, Most Recent Estimate	366,778	370,771
Population, percent change Since 2020	2.1%	3.3%
Persons under 5 years, percent	4.3%	4.2%
Persons under 18 years, percent	18.1%	18.0%
Persons 65 years and over, percent	17.5%	17.8%
Female persons, percent	49.9%	50.1%
White alone, percent	91.9%	91.7%
Black or African American alone, percent	1.3%	1.4%
American Indian and Alaska Native alone, percent	1.2%	1.2%
Asian alone, percent	2.5%	2.6%
Native Hawaiian and Other Pacific Islander alone, percent	0.1%	0.1%
Two or More Races, percent	3.0%	3.1%
Hispanic or Latino, percent	12.7%	13.1%
White alone, not Hispanic or Latino, percent	80.9%	80.3%
High school graduate or higher, percent of persons age 25+,	96.3%	96.6%
Bachelor's degree or higher, percent of persons age 25+	50.9%	51.7%
Veterans	18,991	18,601
Housing units	162,052	167,377
Homeownership rate	65.5%	64.3%
Median value of owner-occupied housing units (2021-2025)	\$488,300	\$532,200
Households	164,498	151,571
Persons per household	2.35	2.33
Per capita money income in past 12 months	\$46,676	\$49,323
Median household income	\$87,199	\$91,364
Economic Data	2024 Budget	2025 Budget
Total employer establishments	11,597	11,742
Total employment	129,138	135,516
Total employment, percent change	-3.3%	4.9%
Non-employer establishments	34,495	37,160
Total Healthcare and Social Assistance Receipts (\$1000)	2,304,593	2,304,593
Retail sales (\$1000)	5,893,759	5,893,759
Retail sales per capita	\$17,108	\$17,108
Accommodation and food services sales, (\$1000)	\$1,087,395	\$1,087,395
Building permits	2,572	2,686
Geographic Data	2024 Budget	2025 Budget
Land area in square miles	2,596	2,596
Persons per square mile	138.3	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 *community members today* and in the *future* by:

Being good stewards of public resources.

Promoting innovation, adaptability and committing to continuous improvement.

Providing consistent quality customer service.

Empowering people to take responsibility.

Cultivating inclusive and collaborative partnerships.

Being a fulfilling, enjoyable, and inclusive place to work.

Larimer County Strategic Plan

Overview

In two previous five-year cycles, Larimer County has completed strategic plans. These plans focused on a small number of goals that the County could have a direct effect on or help other partners in their efforts. Implementation of our 2024-2028 Strategic Plan is now under way. We have completed the Community Snapshot (link below), held our Community Leaders Summit, and have surveyed County employees. Once our outreach effort is complete, we will be setting high-level, aspirational goals and specific objectives that contribute towards those goals.

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

Short Term Trends

The 2025 budget is built on a set of key assumptions, serving as the foundation for the county's five-year forecast of revenues and expenses. These assumptions help prioritize services, determine appropriate service levels, and allocate limited financial resources. Adjustments are made throughout the process as new information becomes available. New legislation, changing economic conditions, and projected revenues and expenses are constantly being refined.

The following short-term trends played a critical role in shaping the 2025 budget:

Property Tax Revenues

Property taxes remain Larimer County's largest source of revenue. The most recent reappraisal cycle resulted in record property value increases, which prompted significant property tax legislation during two regular and two special sessions of the state assembly. These legislative changes lowered assessment rates, reduced assessed values, and introduced new property classifications, all of which substantially limit the county's future revenue growth. Going forward, property tax revenues will be forecasted to stay within the new 10.5% revenue growth cap per reassessment cycle. The 2025 reappraisal, impacting budget years 2026 and 2027, is projected to yield total assessed valuation growth of less than 5%.

Sales, Use, and Specific Ownership Taxes

Sales, use, and specific ownership taxes are forecasted to generate \$92.6 million in 2025, representing a modest increase of just over 1% compared to the 2024 Revised Budget. For the first half of 2024, actual sales and use tax collections have trailed budget projections by approximately 2%, reflecting the ongoing shift in consumer spending from goods to services and a decrease in consumer savings. Conversely, specific ownership taxes are anticipated to rise by 3%.

Intergovernmental Revenues

Revenues from federal, state, and local partners are projected to decrease by 22%, primarily due to the end of disaster recovery funds related to the pandemic and wildfire reimbursements. This reduction affects several departments, including Road and Bridge, Human Services, the District Attorney's Office, and Health and Environment. Additionally, the latest state budget forecast predicts leaner years ahead, as state reserves are limited, and sales tax revenues are expected to decline. Since many programs rely on state funding, Larimer County will closely monitor trends in state retail sales and income tax revenues and their impact on intergovernmental revenues.

Personnel

Larimer County uses a data-driven approach to compensation to remain competitive in a tight labor market. Hiring ranges are based on peer pay data, though recruitment and retention challenges remain, particularly in public safety, part-time, and seasonal roles. The 2025 Budget includes a 2% adjustment to salary ranges for most positions, effective January 2025, and a 3% merit-based increase, awarded on employee anniversary dates based on performance. Sworn public safety positions under the county's step plan will receive a 3% base pay increase, with additional step increases tied to years of service. Temporary staff wages and overtime are budgeted according to projected workload demands. Overall, personnel expenses, including benefits and vacancy savings, are expected to rise by 2.4% in 2025.

Operating Expenditures

After years of high inflation, rates are expected to drop below 3% in 2025. However, Larimer County continues to face significant cost increases beyond inflation in areas such as public safety, software, behavioral health contracts, wildland fires, and liability insurance. Another potential risk to operating expenses is the state's poor fiscal situation, which may result in additional costs being shifted to local governments. The Budget Office will continue to monitor these trends closely. Overall, operating expenditures will be 2.8 percent lower in the 2025 Budget than the 2024 Revised Budget.

Capital Outlay

Larimer County will be spending less on capital outlay in the next few years as large facility projects are finally completed. The County will still be investing in The Ranch, solid waste facilities, and road infrastructure, especially if voters approve a new sales tax to increase county road capacity. Funds for purchasing new open spaces and replacing existing equipment and infrastructure will also continue to be included in the budget.

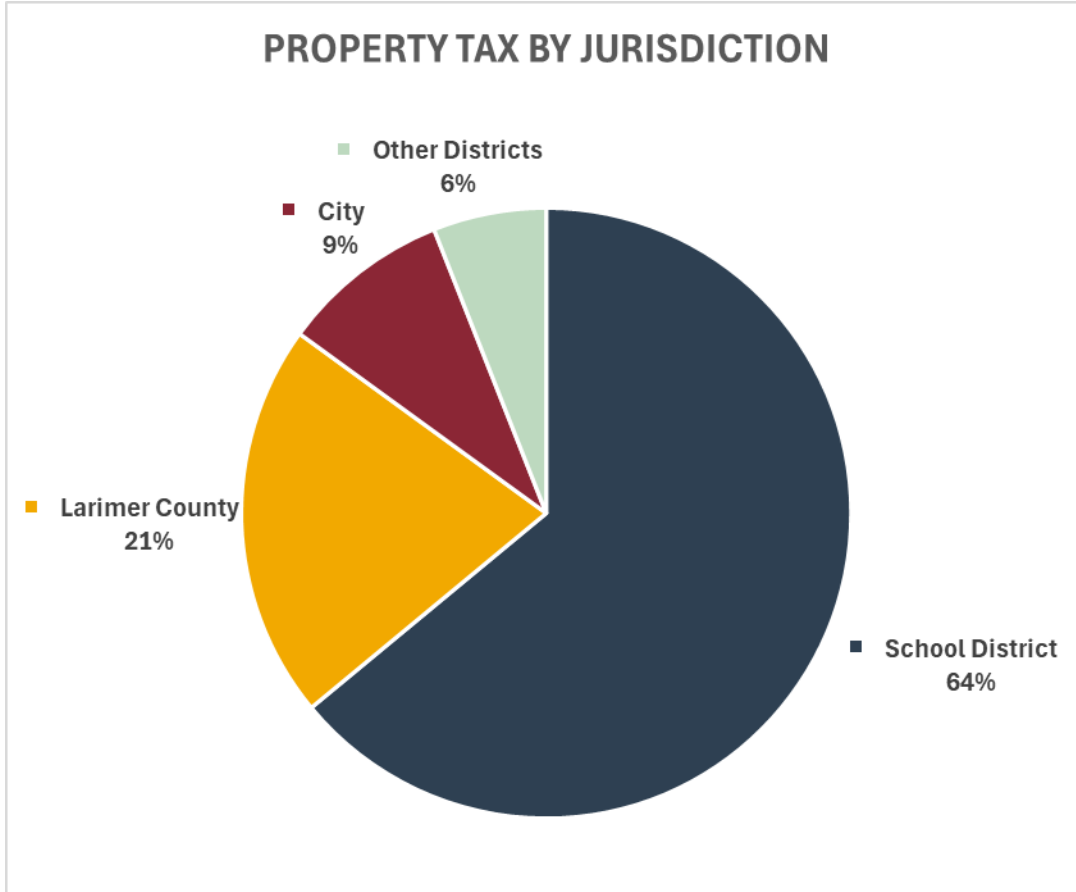
Certificates of Participation

Larimer County continues to benefit from low financing costs due to its AAA bond rating. Annual financing costs for the certificates of participation used to fund the jail improvement project will remain around \$6 million through 2035.

Tax Levy Summary

County Share of Property Tax Levy

The county receives less than a quarter of a typical property tax bill. This pie chart shows the breakdown, which will vary for individual households depending on where a property is located.



Assessed Value Summary

Property taxes are calculated by multiplying a mill levy rate to every \$1,000 of taxable value. The 2025 Budget is based on the following property values supplied by the Office of the County Assessor.

Table 1: Larimer County Assessed Values (In Millions)

Category	2023	2024	2025	% Change 2024 to 2025
Total Assessed Value	\$7,368	\$9,170	\$9,100	-0.76%
TIF Value	\$406	\$479	\$492	2.71%
NET ASSESSED VALUE	\$6,962	\$8,691	\$8,608	-0.96%
Actual Values				
New Construction	\$1,198	\$1,907	\$1,204	-36.86%
TOTAL ACTUAL VALUE	\$70,570	\$90,839	\$91,809	1.07%

Larimer County 2025 Property Taxes (excludes Pest and Improvement Districts)

- **Property tax revenue will increase by 2.4% percent in 2025.** This is a non-reappraisal year, but property tax revenue is still impacted by the value of new construction added to the tax roll, changes to the value of oil and gas properties, and the end of a temporary mill levy credit. Property taxes remain Larimer County’s largest source of revenue.
- **Larimer County will continue the current operating mill levy of 21.571 mills.** This mill levy (which has been the same since 1992) excludes any abatement levy authorized under Colorado law to regain lost revenue due to abatements and refunds.
- **Larimer County will also levy 0.140 mills** to recover \$1,208,655 in revenue lost from abatements and refunds of property taxes as permitted by state law.
- **Larimer County will continue to include the citizen-initiated tax of 0.750 mills to serve those with developmental disabilities.** Approved by the voters in November 2001, this tax contributes \$6,460,000 to the operation of Foothills Gateway in 2025.
- **2025 Larimer County Government Mill Levy:**
 - Larimer County Operating Mill Levy 21.571
 - State Abatement Mill Levy 0.140
 - **TOTAL County Operations Mill Levy:** **21.711**
 - Foothills Gateway Levy 0.750
 - GRAND TOTAL Mill Levy: 22.461
 - Change from 2024: 0.716

The property tax impact on the owner of a \$550,000 home (taxable value of \$33,500) would be about \$745 in 2025. This includes taxes on the county base operating mill levy (21.571), the state abatement mill levy (0.140), and the Foothills Gateway mill levy (0.750).

Three-Year Comparisons

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

Table 2: Property Tax Revenues By Fund				
Fund	2023 Actual	2024 Adopted	2025 Proposed	% Change 2024 to 2025
101 – General	\$130.60	\$160.76	\$164.02	2%
252 – Road & Bridge	\$3.52	\$3.57	\$3.68	3%
262 – Human Services	\$11.96	\$12.18	\$12.94	6%
282 – Health & Environment	\$4.63	\$4.92	\$5.10	4%
TOTAL County Services	\$150.71	\$181.43	\$185.73	2%
268 – Foothills Gateway	\$5.21	\$6.30	\$6.46	3%
268 – Foothills Gateway Total	\$5.21	\$6.30	\$6.46	3%
GRAND TOTAL	\$155.92	\$187.73	\$192.19	2%

Larimer County 2025 Budget

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

Table 3: Mill Levy Comparison				
Fund	2023	2024	2025 Budget	% Change 2024 to 2025
101 – General	18.678	19.219	19.049	-1%
282 – Health & Environment	0.666	0.542	0.592	9%
252 – Road & Bridge	0.496	0.411	0.427	4%
262 – Human Services	1.529	1.399	1.503	7%
Base Mill Levy (Limited by Law)	21.571	21.571	21.571	0%
Less: Temporary (One-Time) Tax Credit	0.000	-0.632	0.000	-100%
Plus: Abatements & Refunds Levy	0.115	0.056	0.140	150%
TOTAL For County Services	21.686	20.995	21.711	3%
268 – Foothills Gateway	0.75	0.75	0.750	0%
COUNTY GRAND TOTAL	22.436	21.745	22.461	3%

Revenue Summary

Overview

The 2025 Budget includes nearly \$501 million in external revenues, which is a decrease of \$18 million over the 2024 Revised Budget. External revenues include property taxes, sales taxes, use taxes, intergovernmental revenues, external charges for services, grants, interest earnings, licenses, permits, and other miscellaneous revenues. There are also \$136 million in internal revenues in the 2025 Budget, including transfers between funds and interdepartmental charges for services. These are increasing by \$7 million over the 2024 Revised Budget.

There are \$637 million total revenues in the 2025 budget to fund \$700 million in expenses, resulting in a one-time use of fund balance of nearly \$63 million. This drawdown is planned: reserves will be used to fund major one-time capital expenditures and spend down disaster recovery reserves.

Overall, 2025 budgeted revenues are slightly lower than the 2024 Revised Budget: \$637 million vs \$647 million.

Balanced Budget

The Larimer County 2024 Revised and 2025 Budgets are balanced. All expenditures are covered by revenues and available fund balance. Excess reserves are invested by the Office of the County Treasurer and Public Trustee to earn interest.

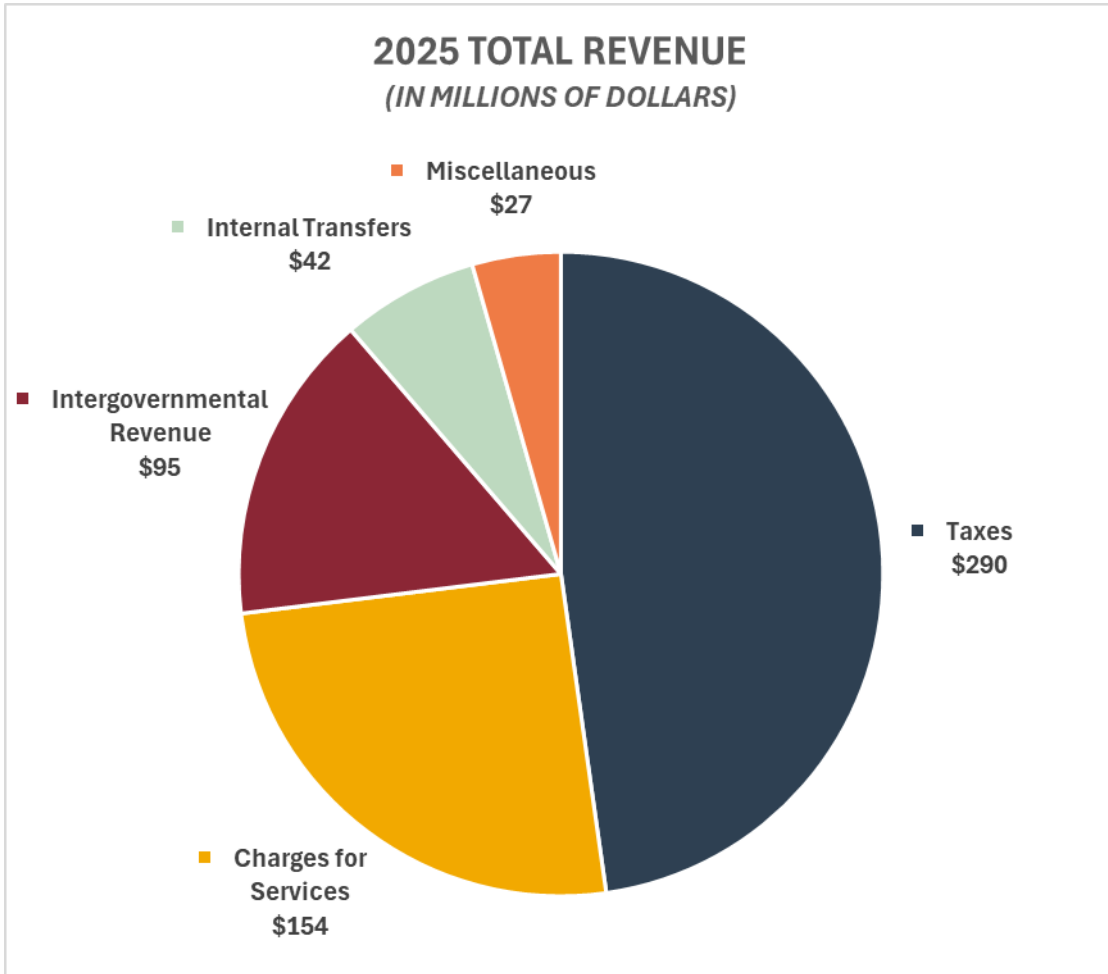
Table 4: Balanced Budget		
Account Type	2024 Revised	2025 Budget
Beginning Fund Balance	\$384,289,677	\$315,453,723
+	+	+
Revenues	\$647,366,282	\$637,020,200
-	-	-
Expenses	\$716,202,236	\$700,201,352
=	=	=
Ending Fund Balance	\$315,453,723	\$252,272,571

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’s revenue sources are grouped into taxes (property, sales and use), charges for services, intergovernmental revenues, and other miscellaneous revenues. The amount of each of these is shown in following pie chart:



Revenue Analysis by Category

Taxes

Property tax revenues are projected to increase by \$4.6 million in the 2025 Adopted Budget, driven by value added from new construction and the expiration of a temporary mill levy credit. This figure includes all property taxes and assessments collected on behalf of Foothills Gateway, the Weed District, and improvement districts.

Approximately \$6.5 million in property taxes will be collected and passed through to the Foothills Gateway facility for individuals with intellectual and developmental disabilities, which is roughly the same amount as in 2024.

Sales and use tax revenues are budgeted at nearly \$80 million for 2025, which is similar to what was budgeted in 2024. Larimer County’s sales tax revenues are dedicated to the following specific, voter-approved purposes:

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

Sales tax revenues are expected to remain flat in 2025. Motor vehicle use taxes are projected to decline by 2%, while building use taxes are expected to rise by about 6%, as falling interest rates likely leads to more development activity.

Specific Ownership Taxes are budgeted to increase by approximately 3% in 2025, reaching \$12.8 million.

Charges for Services

Charges for services include various licenses, permits, fees, and internal and external payments for public services provided by Larimer County. Key revenue sources in this category include landfill fees, park entrance fees, camping permits, building permits, and event fees at The Ranch.

The largest revenue increases from 2024 to 2025 are in landfill fees and charges to SummitStone Health Partners (due to an adjustment to the behavioral health contract). The largest decrease will be in election fees charged to local governments, with 2025 being an off year in the election cycle. Internal charges for IT support, facilities services, and self-funded insurance programs are also expected to rise.

Overall, this broad revenue category is budgeted to increase by 12%, from \$127 million in the 2024 Revised Budget to \$142 million in the 2025 Budget.

Intergovernmental

Intergovernmental revenues are expected to decrease by nearly \$31 million, from \$126 million in 2024 to \$95 million in the 2025 Budget. The decline is largely due to the conclusion of major federal pandemic, flood, and other disaster recovery grants, which will not be budgeted in 2025. However, contract revenues from local municipal governments receiving police services from the Office of the Sheriff are expected to increase as those communities grow.

Internal Transfers

Internal transfers help allocate funds within and between departments to cover replacement programs, local grant matches, facility costs, and capital projects. Internal transfers are maintained from the 2024 Revised to the 2025 Budget despite the end of one-time transfers into the disaster contingency fund and behavioral health funds due to the budgeting of an Emergency Services Building capital project in the construction fund, which will be funded on a cash basis using transferred reserves from other funds.

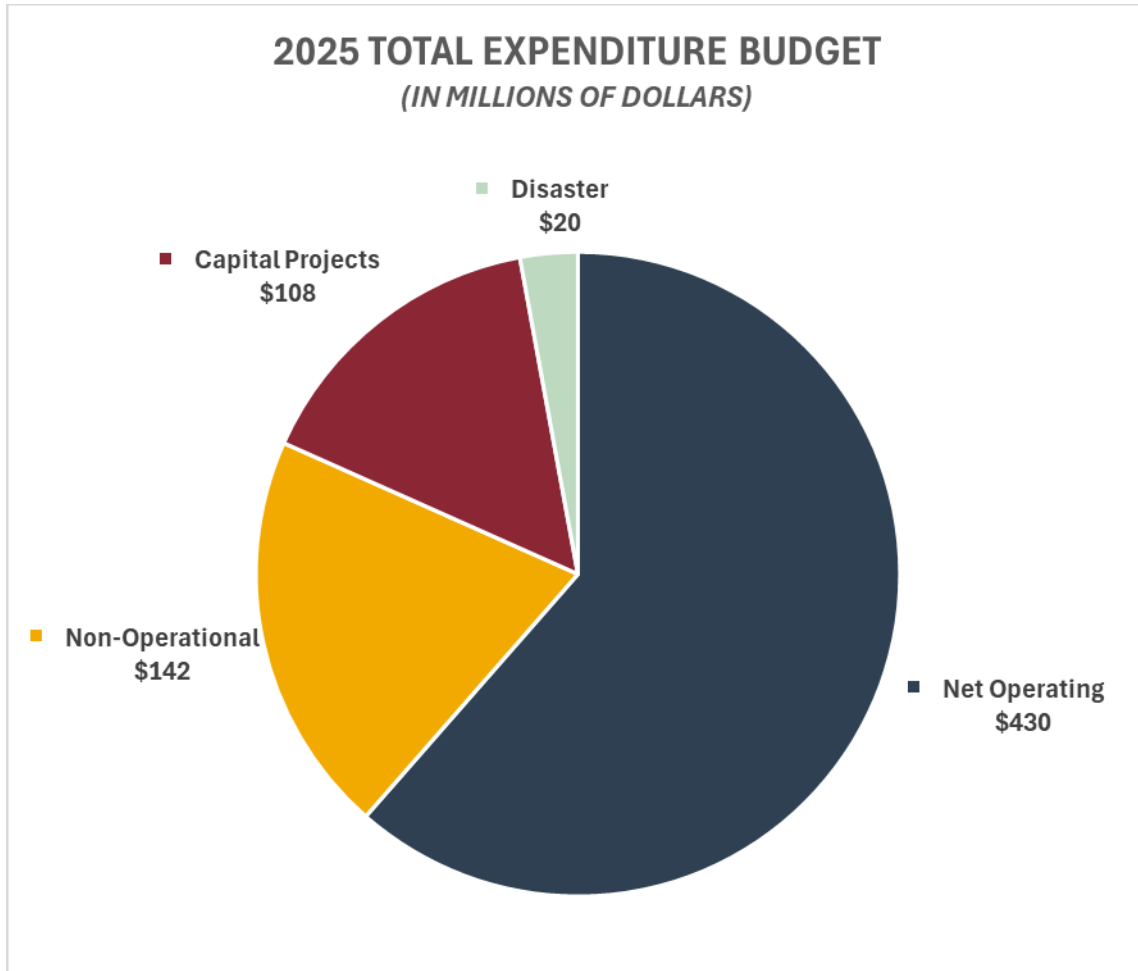
Miscellaneous

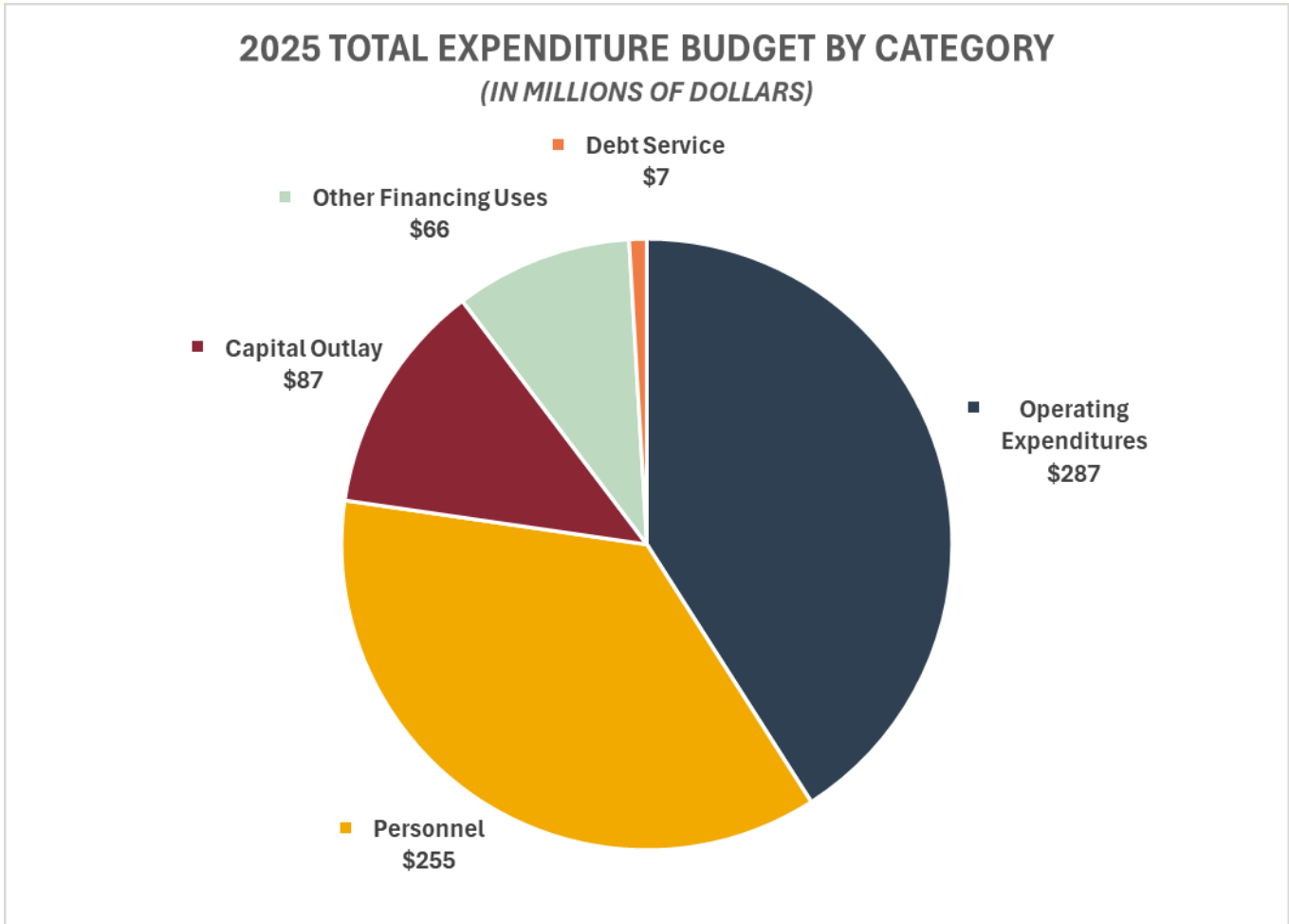
Miscellaneous revenues, which include private grants, refunds, donations, and interest earnings, are expected to increase from \$18 million in the 2024 Revised Budget to \$21 million in the 2025 Budget.

Expenditure Summary

Overview

Larimer County is budgeting 700 million in total expenses for 2025, which is \$16 million less than the 2024 Revised Budget. This includes \$141 million in non-operational expenses, \$20 million in disaster recovery expenses, and \$108 million in capital expenses, leaving a net operating expense budget of \$430 million. While capital and disaster recovery spending are significantly reduced, the 2025 net operating expense budget is increasing by \$6 million, which is a 1% increase over the 2024 Revised Budget.





Personnel Costs

Following a compensation market analysis, Human Resources recommended a 2% increase to all pay ranges beginning January 1, 2025, along with a 3% merit-based increase awarded on employees' work anniversary dates. The labor market remains tight, especially for public safety positions. For sworn officers, a 3% increase in the step plan is included, along with an additional step added to the certified deputy series starting in 2025. These changes account for additional funding for payroll taxes and retirement contributions. Salaries and benefits are projected to rise by \$5 million, which represents a 2% increase compared to the 2024 Revised Budget. The budgeted vacancy rate varies depending on program size and historical turnover; the countywide average is 4%.

Modest premium increases are expected for medical and dental insurance in 2025, while costs for disability, life, and unemployment insurance are projected to remain flat.

Operating Expenditures

Operating expenditures are declining by \$21 million in the 2025 Adopted Budget. This is primarily due to the conclusion of one-time pandemic recovery spending and the completion of projects in areas such as disaster response, facilities, road maintenance, and solid waste services.

Larimer County 2025 Budget

Capital Outlay

Spending on capital outlay fluctuates significantly from year to year as large multimillion-dollar county projects begin and conclude. The 2025 Budget includes \$3 million less in capital outlay expenses, but spending levels largely remain unchanged. Spending to complete a new Fleet Services Campus in 2024 will shift to work on a new Emergency Services Building. Nearly \$30 million is also budgeted for the construction of a new north landfill, \$11 million for projects at The Ranch, and more than \$8 million for vehicle replacements through Fleet Services. Additional capital spending is also budgeted for open space preservation, enterprise software upgrades, and road improvements.

As with prior budgets, the 2025 Budget is expected to be adjusted mid-year as project timelines evolve.

Certificates of Participation

Financing expenses are budgeted at \$6.5 million, with approximately \$6 million allocated to finance the jail improvement project. The remaining \$500,000 is designated for improvement district projects managed by Larimer County and funded by property owners within those districts.

Interfund Transfers

The 2025 Budget includes \$66 million in interfund transfers, an increase of \$3 million over the 2024 Revised Budget. This includes capital projects funded through reserves that require multiple funding sources. The final transfer from the Disaster Response Fund to the Road and Bridge Fund is also budgeted for 2025, which will reimburse costs associated with rebuilding bridges and roadways damaged in the 2013 floods. Additionally, budgeted transfers within the Department of Natural Resources' Parks and Open Lands Funds total \$4.5 million. Annual interfund transfers from the General Fund to support special revenue and capital replacement funds remain at \$29 million.

Changes to the Base Budget

Most Larimer County services are mandated by state statute and do not change from year to year, so Larimer County follows an incremental budgeting method to fit this service delivery model. To kick off the budget process, the county commissioners approve an annual base budget target for each department and elected office based on the prior year's adopted budget, plus percentage increases for expenses and revenues. Department and elected office base budgets can then be adjusted through commissioner-directed reductions or increases.

The county commissioners received 32 service proposals this year. Of these, 18 have been included in the 2025 Adopted Budget. Requests were evaluated based on the criticality of the service, whether they were mandated by new laws or existing contracts, the impact on those served, data-based justification, and their alignment with the SWOT analysis conducted in spring 2024. The following budget requests for additional property tax support have been included.

Capacity Expansion

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Assessor	Independent Contractor	\$74,000	Property Tax Levy	One-Time

Explanation: One-time funds will be used to contract appraiser services to ensure a smooth transition to the next chief appraiser and maintain high levels of service and accuracy during the upcoming property reappraisal.

Larimer County 2025 Budget

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Commissioners and County Manager	IT Steering Committee Projects	\$100,000	Property Tax Levy	Ongoing

Explanation: Funds will support additional software and process improvement projects to enhance efficiency and service delivery across Larimer County.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Community Development	Administrative Costs	\$67,494	Property Tax Levy	Ongoing

Explanation: The administrative manager's workload is shifting from fee-supported programs to property tax-supported programs, necessitating this funding.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Community Development	Animal Welfare Funds	\$66,162	Property Tax Levy	Ongoing

Explanation: Funds will cover increased costs for renewing Larimer County's contract with NOCO Humane, which provides an animal shelter and animal control services throughout unincorporated areas.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Engineering	Metropolitan Planning Organization Costs	\$21,500	Property Tax Levy	Ongoing

Explanation: Larimer County's share of operating costs for the North Front Range Metropolitan Planning Organization, which facilitates regional transportation planning.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Engineering	Property & Casualty Allocation	\$24,425	Property Tax Levy	One-Time

Explanation: The method used by the Risk Department to allocate property and casualty costs has more than doubled the cost to the Engineering due to litigation resulting from the flood events and subsequent emergency measures.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Facilities Services	Fleet Campus Maintenance Costs	\$107,000	Property Tax Levy	Ongoing

Explanation: Funding the maintenance costs for additional square footage at the new Fleet Campus, which will be occupied by Road and Bridge administrative staff.

Larimer County 2025 Budget

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Financial Services	Financial Reporting Software	\$24,000	Property Tax Levy	Ongoing

Explanation: New funds will be used to purchase licensing for updated Larimer County’s comprehensive financial reporting software, as the previous system is being discontinued by the vendor.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Public Affairs	Public Engagement Software	\$47,250	Property Tax Levy	Ongoing

Explanation: A comprehensive tool designed to manage all community engagement activities across Larimer County. It will facilitate centralized engagement and enhance resident feedback.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Financial Services	Law Enforcement Liability Claims	\$1,000,000	Property Tax Levy	Ongoing

Explanation: Funds are earmarked for future law enforcement liability claims. Changes to state law regarding qualified immunity for law enforcement officers and increased litigation have significantly raised liability insurance and claims costs. The Risk Fund Balance has fallen well below the recommended threshold defined by an actuarial analysis.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Human Resources	Outside Counsel for Collective Bargaining	\$60,500	Property Tax Levy	Ongoing

Explanation: Funding for outside counsel to assist with negotiations in compliance with the Collective Bargaining by County Employees Act, with an estimated 110 hours of support needed in 2025.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Sheriff	Sworn Officer Compensation	\$1,848,000	Property Tax Levy	Ongoing

Explanation: Peer compensation data suggests an additional 1% increase to the sworn officer step pay plan, an additional step in the certified deputy pay step series, and adjustments to the sergeant and lieutenant pay steps are needed to remain competitive in the labor market for public safety employees.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Sustainability and Climate	Plans Integration for Resilience Scorecard	\$80,000	Property Tax Levy	One-Time

Explanation: The Plans Integration for Resilience Scorecard (PIRS) project will evaluate networks of plans with respect to hazards, aligning various related plans to improve climate risk reduction. This multi-department project involves Emergency Management, Community Development, Engineering, and Climate Smart action teams.

Larimer County 2025 Budget

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
The Ranch	Facilities Worker for Extension Events at The Ranch	\$107,626	Property Tax Levy	One-Time

Explanation: The Ranch, in partnership with the Extension Office, is funding a one-year, limited-term Facilities Worker position. Both departments will collaborate on building use to allow The Ranch to eventually offset the cost of the facility with commercial events where feasible.

Service Expansion

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Community Justice Alternatives	Competency Docket Services	\$431,343	Property Tax Levy	Through 2026

Explanation: Funding for ten competency beds supporting justice-involved individuals with persistent mental illness. Local funding will replace expiring state grants, connecting individuals to behavioral health resources.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Human Services	Child Maltreatment Prevention	\$350,000	Property Tax Levy	Ongoing

Explanation: Local revenues will begin funding the child maltreatment prevention program after the end of a state grant. While the program has demonstrated positive outcomes, only \$350,000 of the \$558,000 requested by Human Services is included in the budget due to revenue constraints.

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

Explanation: The consultant will assess Larimer County’s current digital content for compliance with Colorado’s new accessibility law (HB21-1110) and develop a plan to improve accessibility. This proposal aims to minimize legal liabilities and enhance user experience by ensuring our services are inclusive and meet state standards.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Extension	Juntos Position	\$50,000	Property Tax Levy	One-Time

Explanation: Juntos is a program that engages local Spanish-speaking middle and high school students and their families. This service proposal provides funding for half the cost of one year to continue the Juntos program, which will help underrepresented youth navigate college and career options. The other half to fund the cost of the program will come from partnerships or Extension’s restricted reserves.

Larimer County 2025 Budget

Position Summary Schedule

Overview

A schedule of changes to regular authorized FTEs in the 2025 Budget by office/department is shown below. Limited-term, temporary, and seasonal positions are not included in this summary.

Elected Office/Department		2023 Final	2024 Revised	2025 Change	2025 Budget
Public Safety					
	Coroner	13.00	14.00		14.00
	Community Justice Alternatives	242.80	246.30	3.00	249.30
	District Attorney	95.00	100.00	1.80	101.80
	Emergency Management	6.00	6.00		6.00
	Sheriff	538.00	543.00		543.00
<u>Subtotal – Public Safety</u>		<u>894.80</u>	<u>909.30</u>	<u>4.80</u>	<u>914.10</u>
Community Planning, Infrastructure and Resources (CPIRs)					
	Community Development	48.60	48.60	1.00	49.60
	Engineering	38.00	38.00		38.00
	Natural Resources	56.50	56.50	2.00	58.50
	Road and Bridge	81.00	81.00		81.00
	The Ranch	24.62	27.00	1.00	28.00
	Solid Waste	34.50	34.50		34.50
<u>Subtotal – CPIRs</u>		<u>283.22</u>	<u>285.60</u>	<u>4.00</u>	<u>289.60</u>
Human and Economic Health					
	Behavioral Health	6.00	6.00		6.00
	Extension	4.00	4.00		4.00
	Health and Environment	78.60	83.10		83.10
	Human and Economic Health Admin	3.00	5.00		5.00
	Human Services	472.50	472.50	(33.75)	438.75
	Economic and Workforce Development	55.80	55.80		55.80
<u>Subtotal – Human & Economic Health</u>		<u>619.9</u>	<u>626.40</u>	<u>(33.75)</u>	<u>592.65</u>
Public Records & Information					
	Assessor	47.00	50.00		50.00
	Clerk and Recorder	92.00	92.00		92.00
	Public Communication	3.75	4.75		4.75
	Treasurer	16.00	16.00	1.00	17.00
<u>Subtotal – Public Records & Information</u>		<u>158.75</u>	<u>162.75</u>	<u>1.00</u>	<u>163.75</u>

Larimer County 2025 Budget

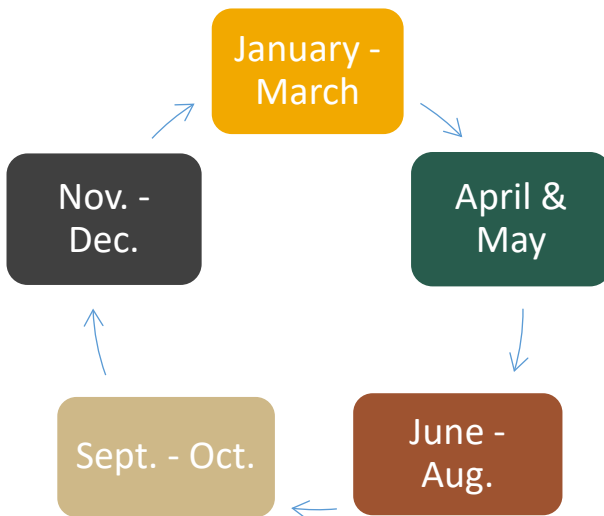
	Elected Office/Department	2023 Final	2024 Revised	2025 Change	2025 Budget
Support Services					
	Board of County Commissioners	21.00	22.00		22.00
	County Attorney	18.43	18.43		18.43
	Facilities	38.00	38.00		38.00
	Finance	27.00	28.00		28.00
	Fleet	20.00	21.00	1.00	22.00
	Human Resources	26.90	27.90		27.90
	Information Technology	78.60	80.60	0.40	81.00
	<u>Subtotal – Support Services</u>	<u>229.93</u>	<u>235.93</u>	<u>1.40</u>	<u>237.33</u>
	TOTAL	2,186.60	2,219.98	(22.55)	2,197.43

Larimer County 2025 Budget

Specific changes by Service Category are displayed below:

Elected Office/Department		Change	Position Titles
Human and Economic Health			
	Human Services	(33.75)	-2 Long Term Care Managers; -25 Case Managers; -3 Case Aides; -2.75 Caseworkers; -1 Program Manager
Public Records and Information			
	Treasurer and Public Trustee	+1.00	+1.00 Public Trustee Senior Department Specialist
Public Safety			
	Community Justice Alternatives	+3.00	+3.00 Competency Docket FTEs (limited term to regular)
	District Attorney	+1.80	+1.00 Diversion Specialist (limited term to regular) +0.80 Deputy District Attorney (limited term to regular)
Community Planning, Infrastructure and Resources (CPIRs)			
	Community Development	+1.00	+1.00 Admin Specialist (limited term to regular)
Support Services			
	Fleet Services	+1.00	+1.00 Maintenance Tech
	Information Technology	+0.40	+0.40 Business Relationship Manager (hours increase)
	Natural Resources	+2.00	+1.00 Resource Specialist +1.00 Maintenance Tech
	The Ranch	+1.00	+1.00 Building Maintenance Worker
TOTAL		(22.55)	

Budget Preparation Calendar



January – March:

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

April – May:

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

June – August:

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

September – October:

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

November & December:

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

Larimer County 2025 Budget Public Hearings

Public Hearing on Proposed Budget:

November 4, 2024, 6:00 PM.

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

Adoption Hearing:

December 11, 2024, 2:30 PM.

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

Copies of the 2025 Proposed Budget are available online at larimer.gov/budget. More granular details about any program, department, elected office or fund budget are available upon request by calling the Larimer County Budget Office at 970-498-7017.

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

Special Note on Fund Balances

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

Section B – Financial Information and Policies

Larimer County 2025 Budget

Expenditures by Office and Department

Summary

The 2025 gross expenditure budget for Larimer County Government is \$700 million, broken out by Elected Office/Division as shown below:

Table 7: Expenditures by Elected Office and Department						
Elected Office/Department	FY2023 ACTUAL	FY2024 ADOPTED	FY2024 CHANGES	FY2024 REVISED	FY2025 ADOPTED	2024 to 2025 CHANGE
Assessor	\$5,269,105	\$5,508,110	\$408,254	\$5,916,364	\$6,348,000	\$431,636
Clerk and Recorder	\$9,952,897	\$14,776,727	\$503,309	\$15,280,036	\$12,267,592	(\$3,012,444)
Community Justice Alternatives	\$25,099,434	\$27,894,492	\$1,940,614	\$29,835,106	\$30,322,121	\$487,015
Community Planning, Infrastructure & Resources						
Community Development	\$7,088,647	\$7,751,819	\$240,188	\$7,992,007	\$7,588,166	(\$403,841)
Engineering	\$12,707,330	\$15,389,550	(\$105,701)	\$15,283,849	\$13,227,397	(\$2,056,452)
Natural Resources	\$18,568,345	\$19,779,404	\$3,941,738	\$23,721,142	\$25,928,502	\$2,207,360
Road & Bridge	\$38,048,075	\$52,137,254	\$21,200	\$52,158,454	\$46,726,250	(\$5,432,204)
Solid Waste	\$17,136,702	\$43,877,754	(\$1,250,000)	\$42,627,754	\$41,501,798	(\$1,125,956)
The Ranch	\$49,402,075	\$20,321,520	\$12,404,532	\$32,726,052	\$27,929,154	(\$4,796,898)
Community Planning, Infrastructure & Resources TOTAL	\$142,951,173	\$159,257,301	\$15,251,957	\$174,509,258	\$162,901,267	(\$11,607,991)
Coroner	\$2,161,699	\$2,345,734	\$144,500	\$2,490,234	\$2,439,468	(\$50,766)
County Manager						
Commissioners & County Manager	\$61,192,247	\$59,670,756	\$28,437,673	\$88,108,429	\$75,666,001	(\$12,442,428)
County Attorney	\$2,653,878	\$2,928,712	\$0	\$2,928,712	\$3,059,397	\$130,685
Facilities	\$51,417,011	\$28,262,725	\$14,486,883	\$42,749,608	\$43,782,438	\$1,032,830
Fleet	\$16,931,245	\$15,994,462	\$3,561,382	\$19,555,844	\$17,224,885	(\$2,330,959)
Human Resources	\$42,939,365	\$39,309,376	\$6,550,830	\$45,860,206	\$43,972,712	(\$1,887,494)
County Manager - TOTAL	\$175,133,746	\$146,166,031	\$53,036,768	\$199,202,799	\$183,705,433	(\$15,497,366)
District Attorney	\$11,086,802	\$12,284,582	\$34,804	\$12,319,386	\$12,907,118	\$587,732
Financial Services	\$32,525,045	\$27,726,395	\$1,898,021	\$29,624,416	\$35,846,221	\$6,221,805
Human & Economic Health						
Behavioral Health	\$29,053,265	\$23,528,591	\$7,231,909	\$30,760,500	\$37,227,369	\$6,466,869
Economic & Workforce Development	\$10,568,555	\$9,790,659	\$41,358	\$9,832,017	\$8,323,399	(\$1,508,618)
Extension	\$1,289,465	\$1,416,574	\$88,491	\$1,505,065	\$1,551,563	\$46,498
Health & Environment	\$13,618,237	\$12,818,977	\$652,688	\$13,471,665	\$12,418,576	(\$1,053,089)
Human & Economic Health Admin	\$627,721	\$1,236,208	\$157,323	\$1,393,531	\$1,430,756	\$37,225
Human Services	\$67,321,903	\$65,421,978	\$175,000	\$65,596,978	\$63,333,147	(\$2,263,831)
Human & Economic Health - TOTAL	\$122,479,147	\$114,212,987	\$8,346,769	\$122,559,756	\$124,284,810	\$1,725,054
Information Technology	\$21,685,357	\$24,401,006	\$406,305	\$24,807,311	\$25,723,714	\$916,403
Sheriff	\$85,399,396	\$92,339,643	\$5,059,418	\$97,399,061	\$100,972,309	\$3,573,248
Surveyor	\$25,204	\$77,172	\$0	\$77,172	\$33,006	(\$44,166)
Treasurer & Public Trustee	\$1,615,767	\$2,172,507	\$8,830	\$2,181,337	\$2,450,293	\$268,956
TOTAL - All Departments	\$635,384,773	\$629,162,687	\$87,039,549	\$716,202,236	\$700,201,352	(\$16,000,884)
Includes capital projects, disaster response, and non-operational expenditures						

Office of the Assessor

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

Budget Goals and Priorities:

1. Continue to maintain a conservative budget while still providing excellent customer service.
2. Remain accountable for the results we produce using general fund dollars.
3. Proactive planning for 2025 reappraisal to meet our data collection goals.
4. Maintain sufficient staff/staff training to catch up on building permits to add to the tax roll.

Performance & Output Measures:

Measure Name	Goal Value	2020	2021	2022	2023
State Audit Compliance (Coefficient of Dispersion)	< 16	6.3	6.7	6.3	7.2
Real & Personal Properties per Appraiser	N/A	7,969	10,198	10,417	8,890
Property Value Protests	N/A	N/A	10,588	793	35,954

2023-2025 Budget Information:

Category	2023 Actual	2024 Revised	2025 Budget	2024-2025 Change
Charges for Service	\$42,072	\$70,920	\$73,000	\$2,080
Total Revenues	\$42,072	\$70,920	\$73,000	\$2,080
Personnel Costs	\$4,548,695	\$5,120,890	\$5,355,398	\$234,508
Operating Expenses	\$720,410	\$795,474	\$992,602	\$197,128
Total Expenses	\$5,269,105	\$5,916,364	\$6,348,000	\$431,636
Regular FTE Positions	47.00	47.00	50.00	0.00

Behavioral Health Services

[Behavioral Health Services](#) strives to facilitate quality mental health care to meet the needs of our residents, at the right level, the right time, and at the right cost. In 2019, Larimer County voters passed a sales tax increase of 0.25% dedicated to Larimer County Behavioral Health Services to expand & enrich local behavioral health services across the County and to create a regional [behavioral health facility](#) to coordinate those integrated services.

Budget Goals and Priorities:

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

Performance & Output Measures:

Measure Name	Goal Value	2020	2021	2022	2023
Suicides in Larimer County	< 65	82	77	78	61
Percent of Impact Fund Grant Objectives Met	90%	86%	88%	82%	84%

2023-2025 Budget Information:

Category	2023 Actual	2024 Revised	2025 Budget	2024-2025 Change
Taxes	\$23,301,625	\$24,523,010	\$24,782,164	\$259,154
Charges for Services	\$128,237	\$410,000	\$10,984,420	\$10,574,420
Intergovernmental	\$472,023	\$585,000	\$415,000	(\$170,000)
Interest Earnings	\$1,540,989	\$1,246,086	\$1,200,000	(\$46,086)
Miscellaneous Revenues	\$48,512	\$1,000	\$200	(\$800)
Other Financing Sources	\$603,814	\$0	\$0	\$0
Total Revenues	\$26,095,202	\$26,765,096	\$37,381,784	\$10,616,688
Personnel Costs	\$879,339	\$812,344	\$835,948	\$23,604
Operating Expenses	\$16,159,271	\$28,868,128	\$36,391,421	\$7,523,293
Other Financing Uses	\$142,500	\$0	\$0	\$0
Capital Outlay	\$11,872,155	\$1,080,028	\$0	(\$1,080,028)
Total Expenses	\$29,053,265	\$30,760,500	\$37,227,369	\$6,466,869
Regular FTE Positions	6.00	6.00	6.00	0.00

Board of County Commissioners & County Manager

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

Budget Goals and Priorities:

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

2023-2025 Budget Information:

Category	2023 Actual	2024 Revised	2025 Budget	2024-2025 Change
Intergovernmental Revenue	\$240,839	\$103,290	\$0	(\$103,290)
Charges for Services	\$18,897	\$99,000	\$20,000	(\$79,000)
Miscellaneous Revenue	\$213	\$50	\$0	(\$50)
Other Financing Sources	\$38,355	\$121,740	\$0	(\$121,740)
Total Revenues	\$298,304	\$324,080	\$20,000	(\$304,080)
Personnel	\$3,423,421	\$3,938,962	\$4,184,914	\$245,952
Operating Expenditures	\$1,119,469	\$1,620,147	\$1,325,336	(\$294,811)
Capital Outlay	\$0	\$20,000	\$0	(\$20,000)
Other Financing Uses	\$100,000	\$0	\$10,374,143	\$0
Total Expenses	\$4,642,890	\$5,579,109	\$15,884,393	\$10,305,284
Regular FTE Positions	24.75	25.75	25.75	0.00

Office of the Clerk & Recorder

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

Budget Goals and Priorities:

1. Increase public outreach and citizen engagement.
2. Improve the retention of front-line staff in the Vehicle Licensing Department
3. Streamline and improve efficiencies in the board of equalization appeal process.
4. Prioritize staff development and continuing education in Elections

Performance & Output Measures:

Measure Name	Goal Value	2020	2021	2022	2023
Motor Vehicle Non-Renewal Lobby Wait Time	< 30 minutes	22 minutes	13 minutes	11 minutes	15 minutes
Remote Motor Vehicle Transactions	N/A	156,313	159,224	163,561	174,322
Motor Vehicle Transactions per Employee	> 11,750	13,290	12,501	10,879	13,031

2023-2025 Budget Information:

Category	2023 Actual	2024 Revised	2025 Budget	2024-2025 Change
Charges for Services	\$8,196,366	\$8,298,424	\$7,724,392	(\$574,032)
Intergovernmental Revenue	\$37,887	\$0	\$0	\$0
Licenses and Permits	\$50,475	\$48,000	\$43,000	(\$5,000)
Miscellaneous Revenue	(\$223)	\$400	\$200	(\$200)
Total Revenues	\$8,284,504	\$8,346,824	\$7,767,592	(\$579,232)
Personnel	\$7,564,979	\$9,444,608	\$9,089,464	(\$355,144)
Operating Expenditures	\$2,310,425	\$5,777,628	\$3,178,128	(\$2,599,500)
Capital Outlay	\$21,606	\$57,800	\$0	(\$57,800)
Other Financing Uses	\$55,887	\$0	\$0	\$0
Total Expenses	\$9,952,897	\$15,280,036	\$12,267,592	(\$3,012,444)
Regular FTE Positions	92.00	92.00	92.00	0.00

Community Development

Community Development consists of three departments:

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

Budget Goals and Priorities:

1. Complete work plan items and maintain capacity to respond to Commissioner priorities in 2025
2. Advance E-reviews, streamlined processes and customer experience improvements
3. Enforce codes in a strategic, collaborative and consistent way.
4. Support Long-Term Workforce Resilience in Planning and Building

Performance & Output Measures:

Measure Name	Goal Value	2020	2021	2022	2023
Average Days to Review a Residential Building Permit Application	< 25 days	27 days	13 days	23 days	19 days
Average Days to Review a Land Division Application	< 150 days	113 days	149 days	174 days	105 days
Percent of building inspection requests honored within one day	> 90%	98%	99%	98%	99%

2023-2025 Budget Information:

Category	2023 Actual	2024 Revised	2025 Budget	2024-2025 Change
Charges for Services	\$353,086	\$335,710	\$340,000	\$4,290
Licenses and Permits	\$3,119,217	\$2,824,500	\$2,829,500	\$5,000
Miscellaneous Revenue	\$477	\$500	\$500	\$0
Total Revenues	\$3,472,781	\$3,160,710	\$3,170,000	\$9,290
Personnel	\$5,187,492	\$5,679,351	\$5,710,809	\$31,458
Operating Expenditures	\$1,901,154	\$2,312,656	\$1,877,357	(\$435,299)
Total Expenses	\$7,088,647	\$7,992,007	\$7,588,166	(\$403,841)
Regular FTE Positions	48.60	48.60	49.60	1.00

Office of the Coroner

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

Budget Goals and Priorities:

1. Serve families and the community by providing competent and thorough investigations, empathetic grief support resources, and maintaining relationships with public and private partners.
2. Ensure investigators are well trained and that they seek opportunities to improve their skill sets through continuing education.
3. Expand our family advocacy network and provide new resources to families and community members affected by a death.

Performance & Output Measures:

Measure Name	Goal Value	2020	2021	2022	2023
Office cost/100K residents	N/A	\$484,000	\$471,000	\$601,888	\$560,368
# of Autopsies performed	N/A	223	273	289	251
Cases investigated per employee	> 370	416	456	442	430
Reported cases	N/A	2,909	3,198	3,092	3,013

2023-2025 Budget Information:

Category	2023 Actual	2024 Revised	2025 Budget	2024-2025 Change
Charges for Services	\$68,300	\$90,720	\$67,000	(\$23,720)
Miscellaneous Revenue	\$24,991	\$9,180	\$9,000	(\$180)
Total Revenues	\$93,291	\$99,900	\$76,000	(\$23,900)
Personnel	\$1,781,003	\$1,990,977	\$1,876,782	(\$114,195)
Operating Expenditures	\$380,696	\$499,257	\$562,686	\$63,429
Total Expenses	\$2,161,699	\$2,490,234	\$2,439,468	(\$50,766)
Regular FTE Positions	13.00	14.00	14.00	+0.00

County Attorney

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

Budget Goals and Priorities:

1. Implement an updated electronic record filing system.
2. Coordinate with the 8th Judicial District to integrate the Court's existing electronic case filing system with County practices.

Performance & Output Measures:

Measure Name	Goal Value	2020	2021	2022	2023
County population per attorney	N/A	44,883	45,327	45,499	41,197
Regular County FTEs per attorney	N/A	234	230	249	229

2023-2025 Budget Information:

Category	2023 Actual	2024 Revised	2025 Budget	2024-2025 Change
Charges for Service	\$1,291,589	\$1,335,316	\$1,398,439	\$63,123
Miscellaneous Revenues	\$1,329	\$0	\$0	\$0
Total Revenues	\$1,292,918	\$1,335,316	\$1,398,439	\$63,123
Personnel Costs	\$2,477,296	\$2,657,399	\$2,777,609	\$120,210
Operating Expenses	\$176,582	\$271,313	\$281,788	\$10,475
Total Expenses	\$2,653,878	\$2,928,712	\$3,059,397	\$130,685
Regular FTE Positions	18.43	18.43	18.43	0.00

Community Justice Alternatives

The Community Justice Alternatives Division includes two departments:

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

Budget Goals and Priorities:

1. Focus on the financial sustainability of Community Justice Alternative competency programs.
2. Improve data sharing through data resource platforms.
3. Improve hiring staff with experience with the criminal justice system. Improve retention and recruitment.
4. Increase the population of alternative sentencing programs
5. Streamline the administrative order concerning bond procedures and pretrial release bond commissioners.
6. Develop gender-responsive training curriculum for Community Corrections. Focus Community Corrections training, development, and implementation efforts on areas identified in audits.
7. Maintain consistent clinic services for residential programs.

Performance & Output Measures:

Measure Name	Goal Value	2020	2021	2022	2023
Days diverted from Jail or Prison(a)	> 130,000	154,365	143,592	145,515	149,000
Amount of Victim Restitution collected(a)	N/A	\$436,435	\$540,247	\$644,404	\$601,887
Percent of offenders who successfully complete residential program(a)	N/A	71%	70%	68%	72%
AIIM*/Wellness Court % Reduction of Risk/Needs Assessment(a)	>20%	N/A	N/A	23%	16%
Days diverted from serving jail time(b)	> 60,000	37,238	53,822	34,177	37,691
Percent of offenders who successfully complete programming(b)	> 80%	86%	83%	84%	80%
Number of days defendants under supervision(c)	> 400,000	587,101	554,330	476,179	430,386
Percent of offenders who successful complete programming(c)	> 80%	72%	70%	68%	68%

*AIIM = Alternatives to Incarceration for Individuals with Mental Illness

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

Larimer County 2025 Budget

Community Justice Alternatives continued

2023-2025 Budget Information:

Category	2023 Actual	2024 Revised	2025 Budget	2024-2025 Change
Charges for Services	\$11,064,768	\$13,350,880	\$13,812,492	\$461,612
Interest Earnings	\$109,707	\$65,000	\$65,000	\$0
Intergovernmental Revenue	\$686,703	\$923,620	\$633,020	(\$290,600)
Miscellaneous Revenue	\$64,696	\$68,800	\$67,450	(\$1,350)
Other Financing Sources	\$1,622,680	\$1,376,250	\$1,773,000	\$396,750
Total Revenues	\$13,548,553	\$15,784,550	\$16,350,962	\$566,412
Personnel	\$19,777,886	\$23,009,206	\$23,693,985	\$684,779
Operating Expenditures	\$5,200,085	\$6,816,880	\$6,628,136	(\$188,744)
Capital Outlay	\$25,585	\$0	\$0	\$0
Other Financing Uses	\$95,878	\$9,020	\$0	(\$9,020)
Total Expenses	\$25,099,434	\$29,835,106	\$30,322,121	\$487,015
Regular FTE Positions	242.80	246.30	249.30	+3.00

Office of the District Attorney

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

Budget Goals and Priorities:

1. Absorb a grant funded position into our budget to ensure long-term stability of that unit.
2. Identify cost-effective data storage solutions.
3. Develop our domestic violence team to better serve victims
4. Collaborate with other stakeholders on the upcoming Veterans Treatment Court to ensure its success.

Performance & Output Measures:

Measure Name	Goal Value	2020	2021	2022	2023
Diversion Success Rate	N/A	75%	80%	95%	93%
Felony Files	N/A	2,672	2,158	2,121	2,160
Juveniles diverted from criminal justice system	N/A	232	177	244	182

2023-2025 Budget Information:

Category	2023 Actual	2024 Revised	2025 Budget	2024 to 2025 Change
Intergovernmental Revenue	\$837,519	\$842,892	\$702,968	(\$139,924)
Charges for Services	\$156,392	\$178,800	\$147,900	(\$30,900)
Miscellaneous Revenue	\$47	\$5,250	\$250	(\$5,000)
Total Revenues	\$993,958	\$1,026,942	\$851,118	(\$175,824)
Personnel	\$10,402,209	\$11,264,588	\$11,938,176	\$673,588
Operating Expenditures	\$684,593	\$1,054,798	\$968,942	(\$85,856)
Total Expenses	\$11,086,802	\$12,319,386	\$12,907,118	\$587,732
Regular FTE Positions	96.00	100.00	101.80	+1.80

Economic and Workforce Development

[Larimer County Economic and Workforce Development \(LCEWD\)](#) connects people to meaningful work and businesses to talent and resources, improving our community's economic wellbeing.

Budget Goals and Priorities:

1. Increase the affordability of career connected education and training for Coloradans of all skill levels.
2. Increase the quality of upskilling opportunities, jobs, and career pathways.
3. Increase equitable economic activity for individuals who experience barriers based on race, ethnicity, gender, ability, age, zip code, and/or socioeconomic status.
4. Enhance access to programming by creating more seamless connections between high school, post-secondary education, and the workforce.
5. Sustain and expand the Larimer County Conservation Corps' Climate Corps by enhancing community outreach, maintaining existing partnerships, and developing new opportunities to participate in meaningful conservation efforts throughout the region.
6. Ensure veterans and their families can access comprehensive services and resources.

Performance & Output Measures:

Measure Name	Goal Value	2020	2021	2022	2023
Avg days wait for Veterans' Services Appointment	< 10 days	7 days	5 days	10 days	5 days
Retention rate of those receiving workforce services after 2 quarters	> 78%	72%	79%	76%	81%
Average Six-Month Salary of Jobseekers	> \$8,750	\$13,319	\$11,962	\$12,744	\$12,017

2023-2025 Budget Information:

Category	2023 Actual	2024 Revised	2025 Budget	2024 to 2025 Change
Intergovernmental Revenue	\$6,726,022	\$6,052,869	\$4,705,815	(\$1,347,054)
Charges for Services	\$1,788,577	\$1,149,007	\$1,091,000	(\$58,007)
Miscellaneous Revenue	\$49,489	\$60,675	\$0	(\$60,675)
Other Financing Sources	\$1,986,591	\$2,102,174	\$2,204,000	\$101,826
Total Revenues	\$10,550,679	\$9,364,725	\$8,000,815	(\$1,363,910)
Personnel	\$6,405,416	\$6,729,739	\$6,035,764	(\$693,975)
Operating Expenditures	\$4,078,267	\$3,059,283	\$2,287,635	(\$771,648)
Other Financing Uses	\$84,872	\$42,995	\$0	(\$42,995)
Total Expenses	\$10,568,555	\$9,832,017	\$8,323,399	(\$1,508,618)
Regular FTE Positions	55.80	55.80	55.80	+0.00

Emergency Management

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

Budget Goals and Priorities:

1. Enhance EOC Operations through training, exercise, equipment, and updated processes.
2. Improve community preparedness through outreach, communications, and education programs.
3. Provide greater opportunities for collaboration and mitigation to improve resiliency of our community.

Performance & Output Measures:

Measure Name	Goal Value	2020	2021	2022	2023
% of Community Opted into Notifications	40%	N/A	N/A	35%	28%
% of Community have interacted w/emergency notification system	80%	N/A	N/A	79%	70%

EOC = Emergency Operations Center (active emergencies)

2023-2025 Budget Information:

Category	2023 Actual	2024 Revised	2025 Budget	2024 to 2025 Change
Intergovernmental Revenue	\$1,980,042	\$559,727	\$2,029,994	\$1,470,267
Miscellaneous Revenue	\$9,308	\$2,080	\$0	(\$2,080)
Other Financing Sources	\$0	\$1,800,000	\$0	(\$1,800,000)
Total Revenues	\$1,989,350	\$2,361,807	\$2,029,994	(\$331,813)
Personnel Costs	\$617,867	\$828,586	\$819,682	(\$8,904)
Operating Expenses	\$1,132,468	\$3,323,115	\$328,266	(\$2,994,849)
Total Expenses	\$1,750,335	\$4,151,701	\$1,147,948	(\$3,003,753)
Regular FTE Positions	6.00	6.00	6.00	0.00

Engineering

[The Engineering Department](#) manages many of the County’s capital projects, especially for the Road and Bridge Department; manages several stormwater and drainage services, improvement districts, and ensures the County’s compliance with stormwater regulations; manages several disaster-related projects from the 2013 floods and 2021 wildfires; and processes (in partnership with the Community Development department) a variety of land use applications, which include requests for land divisions, commercial developments, rezoning requests, amended plats, Rural Land Use Plans, referral from adjacent entities, and proposed public projects

Budget Goals and Priorities:

1. Continue to proactively promote Public Improvement Districts for use in addressing subdivision road maintenance and improvement needs.
2. Complete the next phase of the Owl Canyon Corridor capital project from I-25 to CR 9
3. Implement a proactive approach to subdivision road maintenance program in unincorporated Larimer County via creation of new public improvement districts.
4. Implement use of new VueWorks Infrastructure Asset Management system for customer service requests and for management of roadway assets
5. Explore the possibility of a County-initiated funding (sales tax) measure dedicated to transportation capital improvements funding for unincorporated transportation needs including roadway capacity.
6. Pursue grant funding opportunities for potential high-priority projects under the Infrastructure Investment and Jobs Act (IIJA).

Performance & Output Measures:

Measure Name	Goal Value	2020	2021	2022	2023
Severe crash rate on county roads per 100 million vehicle miles	< 31	24	25	32	27
Structurally deficient mainline road bridges	N/A	1	2	2	2
Percent of county roads graded “C” or above for traffic flow	> 88%	79%	79%	81%	77%

Larimer County 2025 Budget

Engineering continued

2023-2025 Budget Information:

Category	2023 Actual	2024 Revised	2025 Budget	2024 to 2025 Change
Taxes	\$3,257,194	\$3,968,958	\$4,140,707	\$171,749
Assessments	\$31,628	\$47,570	\$32,668	(\$14,902)
Charges for Services	\$520,753	\$288,200	\$339,285	\$51,085
Interest Earnings	\$817,976	\$88,247	\$197,505	\$109,258
Intergovernmental Revenue	\$4,246,546	\$492,331	\$279,033	(\$213,298)
Licenses and Permits	\$907,337	\$972,640	\$931,965	(\$40,675)
Miscellaneous Revenue	\$364,008	\$14,067	\$221	(\$13,846)
Other Financing Sources	\$209,939	\$381,338	\$436,283	\$54,945
Total Revenues	\$10,355,380	\$6,253,351	\$6,357,667	\$104,316
Personnel	\$4,609,662	\$4,991,562	\$5,156,414	\$164,852
Operating Expenditures	\$5,532,498	\$4,878,263	\$6,811,646	\$1,933,383
Capital Outlay	\$0	\$691,427	\$0	(\$691,427)
Debt Service	\$218,760	\$218,480	\$218,480	\$0
Other Financing Uses	\$2,346,410	\$4,504,117	\$1,040,857	(\$3,463,260)
Total Expenses	\$12,707,330	\$15,283,849	\$13,227,397	<b style="color: red;">(\$2,056,452)
Regular FTE Positions	38.00	38.00	38.00	0.00

Extension

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

Budget Goals and Priorities:

1. Increase focus on local food economy
2. Ensure efforts resulting from agricultural survey are well planned and executed.
3. Increase resident engagement in rural areas.
4. Increase college and career preparation, especially through the Juntos program.

Performance & Output Measures:

Measure Name	Goal Value	2020	2021	2022	2023
Gross sales at county farmers' market	N/A	\$835,000	\$1.3M	\$1.5M	\$1.7M
SNAP* funds spent at County farmers' market	N/A	\$11,359	\$26,924	\$26,445	\$23,659
Percent of 4-H participants who complete program	> 85%	90%	87%	85%	87%
Master gardener volunteer hours	N/A	4,720	4,506	5,005	5,638

* = Supplemental Nutrition Assistance Program

2023-2025 Budget Information:

Category	2023 Actual	2024 Revised	2025 Budget	2024 to 2025 Change
Charges for Services	\$159,458	\$187,500	\$187,490	(\$10)
Interest Earnings	\$11,763	\$0	\$0	\$0
Miscellaneous Revenue	\$114,725	\$128,500	\$42,510	(\$85,990)
Total Revenues	285,945	316,000	230,000	(86,000)
Personnel	\$684,104	\$738,083	\$808,221	\$70,138
Operating Expenditures	\$605,362	\$766,982	\$743,342	(\$23,640)
Total Expenses	\$1,289,465	\$1,505,065	\$1,551,563	\$46,498
Regular FTE Positions	4.00	4.00	4.00	0.00

Larimer County 2025 Budget

Facilities Services

[The Facilities Department](#) supports the provision of services to the public by effectively planning for, designing, constructing, and maintaining space for all Larimer County Departments and across all County buildings.

Budget Goals and Priorities:

1. Complete or continue progress on major capital projects including the Emergency Services Building, and minor remodels at other sites.
2. Continue to develop a strategy to address the future needs at the Justice Center.

Performance & Output Measures:

Measure Name	Goal Value	2020	2021	2022	2023
Increase in per sq. ft. operating cost	< 5%	1.3%	3.1%	4.7%	(3.5%)
Maintenance FTEs per 100K sq. ft.	< 5.08	1.27	1.30	1.18	1.28
Percent of staff rating facilities good or better	> 90%	93%	96%	97%	96%
Percent of preventative maintenance performed within recommended timelines	> 90%	95%	94%	95%	96%
Climate Wise Award Rating	N/A	Platinum	Platinum	Platinum	Silver

2023-2025 Budget Information:

Category	2023 Actual	2024 Revised	2025 Budget	2024 to 2025 Change
Charges for Services	\$3,137,083	\$3,254,306	\$3,554,504	\$300,198
Interest Earnings	\$1,172,413	\$610,000	\$45,098	(\$564,902)
Intergovernmental Revenue	\$0	\$205,540	\$0	(\$205,540)
Miscellaneous Revenue	\$4,884	\$20,000	\$4,500,000	\$4,480,000
Other Financing Sources	\$22,526,572	\$20,291,129	\$31,453,900	\$11,162,771
Total Revenues	\$26,840,952	\$24,380,975	\$39,553,502	\$15,172,527
Personnel	\$3,256,003	\$3,630,985	\$3,835,796	\$204,811
Operating Expenditures	\$16,222,730	\$14,926,021	\$10,654,642	(\$4,271,379)
Capital Outlay	\$30,311,571	\$22,841,591	\$29,292,000	\$6,450,409
Other Financing Uses	\$1,626,707	\$1,351,011	\$0	(\$1,351,011)
Total Expenses	\$51,417,011	\$42,749,608	\$43,782,438	\$1,032,830
Regular FTE Positions	35.00	38.00	38.00	0.00

Larimer County 2025 Budget

Financial Services

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

Budget Goals and Priorities:

1. Implement replacement software to create annual comprehensive financial report
2. Increase grant oversight and internal control monitoring
3. Improve and refine procurement approach to federal regs and climate initiative.
4. Explore ways to mitigate ever increasing costs of law enforcement liability.
5. Transition planning for key Accounting Operations Supervisor

Performance & Output Measures:

Measure Name	Goal Value	2020	2021	2022	2023
Favorable audit opinion?	Yes	Yes	Yes	Yes	Yes
Estimated savings through purchasing	N/A	\$6,300,000	\$5,200,000	\$5,900,000	\$8,000,000
Number of bids, quotes & requests for proposals	N/A	69	43	66	50
Workers compensation savings compared to industry benchmark	0%	12%	30%	36%	31%

2023-2025 Budget Information:

Category	2023 Actual	2024 Revised	2025 Budget	2024 to 2025 Change
Assessments	\$288,417	\$292,939	\$270,068	(\$22,871)
Charges for Services	\$4,572,503	\$5,230,178	\$6,293,450	\$1,063,272
Interest Earnings	\$1,128,271	\$1,074,624	\$648,545	(\$426,079)
Intergovernmental	\$26,101	\$25,560	\$25,560	\$0
Miscellaneous Revenue	\$215,178	\$318,128	\$243,000	(\$75,128)
Other Financing Sources	\$5,931,131	\$5,939,500	\$6,931,000	\$991,500
Taxes	\$14,956,872	\$14,083,308	\$14,382,924	\$299,616
Total Revenues	\$27,118,473	\$26,964,237	\$28,794,547	\$1,830,310
Personnel	\$2,872,617	\$3,299,200	\$3,496,101	\$196,901
Operating Expenditures	\$19,006,286	\$20,011,340	\$20,095,960	\$84,620
Debt Service	\$6,396,142	\$6,288,876	\$6,254,160	(\$34,716)
Other Financing Uses	\$4,250,000	\$0	\$6,000,000	\$6,000,000
Capital Outlay	\$0	\$25,000	\$0	(\$25,000)
Total Expenses	\$32,525,045	\$29,624,416	\$35,846,221	\$6,221,805
Regular FTE Positions	27.00	28.00	28.00	+0.00

Fleet Management

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

Budget Goals and Priorities:

1. Create workflows within the new Fleet building while consistently delivering quality customer service.
2. Collaborate with local agencies to increase fuel transactions to maintain and enhance our fuel program.
3. Introduce alternative fuel vehicles into the fleet when it aligns with operational and financial goals.

Performance & Output Measures:

Measure Name	Goal Value	2020	2021	2022	2023
Equipment units per-mechanic	> 110	107	108	108	109
Fleet Fuel	N/A	6,640	6,283	5,869	6,295

2023-2025 Budget Information:

Category	2023 Actual	2024 Revised	2025 Budget	2024 to 2025 Change
Charges for Services	\$13,243,558	\$13,368,574	\$14,738,242	\$1,369,668
Intergovernmental Revenue	\$40,589	\$38,645	\$40,000	\$1,355
Miscellaneous Revenue	\$12,019	\$11,328	\$2,000	(\$9,328)
Other Financing Sources	\$2,079,281	\$2,355,740	\$2,204,616	(\$151,124)
Total Revenues	\$15,375,447	\$15,774,287	\$16,984,858	\$1,210,571
Personnel	\$2,037,471	\$2,096,860	\$2,522,473	\$425,613
Operating Expenditures	\$6,279,055	\$6,734,298	\$6,438,592	(\$295,706)
Capital Outlay	\$8,570,609	\$10,724,686	\$8,263,820	(\$2,460,866)
Other Financing Uses	\$44,110	\$0	\$0	\$0
Total Expenses	\$16,931,245	\$19,555,844	\$17,224,885	(\$2,330,959)
Regular FTE Positions	20.00	21.00	22.00	+1.00

Health & Environment

[The Health and Environment Department](#)'s mission is working to provide everyone in Larimer County the opportunity for a healthy life. Under the direction of the [Larimer County Board of Health](#), core public health services include immunizations, the Community Health Improvement Plan, communicable disease prevention, food safety education and inspection, water and air quality, maternal, child and family health, emergency preparedness and response, and pandemic suppression

Budget Goals and Priorities:

1. Adopting and beginning the implementation of the five-year Community Health Improvement Plan (CHIP) for 2024-28.
2. Implement the [department's five-year Strategic Plan](#)
3. Focus on equity and health in all policies.

Performance & Output Measures:

Measure Name	Goal Value	2020	2021	2022	2023
Immunization rate for children 19-35 months	> 90%	91%	91%		
Number of food establishment inspections	1,645	581	1,282		
Average critical violations per-inspection at food establishments	<2.76	2.7	2.7		

*no data available as of 2024 budget.

2023-2025 Budget Information:

Category	2023 Actual	2024 Revised	2025 Budget	2024 to 2025 Change
Taxes	\$4,632,340	\$4,709,630	\$5,098,000	\$388,370
Intergovernmental Revenue	\$7,123,017	\$6,186,926	\$5,452,207	(\$734,719)
Charges for Services	\$836,208	\$669,970	\$754,900	\$84,930
Licenses and Permits	\$935,125	\$958,100	\$994,000	\$35,900
Miscellaneous Revenue	\$22,464	\$39,460	\$35,100	(\$4,360)
Other Financing Sources	\$125,000	\$440,100	\$0	(\$440,100)
Total Revenues	\$13,674,154	\$13,004,186	\$12,334,207	(\$669,979)
Personnel Costs	\$10,552,990	\$10,345,171	\$10,231,632	(\$113,539)
Operating Expenses	\$2,905,261	\$2,991,494	\$2,186,944	(\$804,550)
Capital Outlay	\$159,986	\$135,000	\$0	(\$135,000)
Total Expenses	\$13,618,237	\$13,471,665	\$12,418,576	(\$1,053,089)
Regular FTE Positions	78.60	83.10	83.10	+0.50

Human and Economic Health Administration & Housing

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

Budget Goals and Priorities:

1. Ensure full implementation of the Landlord Engagement Program
2. Develop both output and outcome measures for the Housing Stability Office
3. Report to the Board of County Commissioners on these measures in 2025
4. Assess community needs for affordable housing and continue to recommend additional investment opportunities and programs to the BoCC.

2023-2025 Budget Information:

Category	2023 Actual	2024 Revised	2025 Budget	2024 to 2025 Change
Intergovernmental Revenue	\$211,283	\$67,575	\$49,276	(\$18,299)
Miscellaneous Revenue	\$3,644	\$0	\$0	\$0
Total Revenues	\$214,928	\$67,575	\$49,276	(\$18,299)
Personnel	\$410,004	\$686,838	\$643,647	(\$43,191)
Operating Expenditures	\$217,717	\$706,693	\$787,109	\$80,416
Total Expenses	\$627,721	\$1,393,531	\$1,430,756	\$37,225
Regular FTE Positions	3.00	5.00	5.00	+0.00

Human Resources

[The Human Resources Department](#) supports the County’s ability to provide services to the public by attracting, developing, maintaining, and retaining a talented workforce, and managing all payroll, benefits, training programs, and other HR services to County employees.

Budget Goals and Priorities:

1. Optimize the use of our Learning Management System, including enabling departments & offices to create their own engaging content and piloting Employee Resource Groups (ERGs).
2. Increase employee engagement of our vast benefits offerings through education and outreach to employees.
3. Better utilize the data within payroll and workforce management software systems.

Performance & Output Measures:

Measure Name	Goal Value	2020	2021	2022	2023
Overtime as a percent of total county earnings	< 4%	3.1%	2.5%	3.0%	3.0%
Average days from job posting to offer	< 50 days	51 days	53 days	42 days	49 days
Percent increase in healthcare costs over prior year	< 9%	0.0%	0.0%	3.0%	0.0%
Percent of employees rating Larimer County as a great place to work	> 90%	84%	86%	87%	86%

2023-2025 Budget Information:

Category	2023 Actual	2024 Revised	2025 Budget	2024 to 2025 Change
Charges for Services	\$33,695,863	\$33,651,500	\$34,623,000	\$971,500
Interest Earnings	\$606,228	\$580,000	\$60,000	(\$520,000)
Miscellaneous Revenue	\$2,319,270	\$1,500,350	\$1,005,000	(\$495,350)
Other Financing Sources	\$1,066,773	\$1,100,000	\$1,138,000	\$38,000
Total Revenues	\$37,688,134	\$36,831,850	\$36,826,000	(\$5,850)
Personnel	\$4,226,004	\$4,420,899	\$4,626,686	\$205,787
Operating Expenditures	\$38,713,361	\$41,439,307	\$39,346,026	(\$2,093,281)
Total Expenses	\$42,939,365	\$45,860,206	\$43,972,712	(\$1,887,494)
Regular FTE Positions	26.90	27.90	27.90	+0.00

Human Services

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

Key services include food assistance, medical coverage, temporary cash assistance for families, protection for vulnerable adults and children, child support, care options for individuals with disabilities and limited finances, and referrals to community agencies that help people in need.

Budget Goals and Priorities:

1. Balance continued progress in our longer-term strategic initiatives, specifically with our 2025-2028 Strategic Plan being finalized, with the stabilization of several programs.
2. Monitor performance, vacancy rates, and customer feedback to ensure we meet expectations.
3. Continue to analyze areas of our department for increased efficiency and process improvement. Additionally, one of our top priorities will be to continue to reduce expenditures so that we are staying closer to our allocations given the decrease in coverage of overspending through state closeout processes.as workflow systems and online services

Performance & Output Measures:

Measure Name	Goal Value	2020	2021	2022	2023
Child support paid per \$1 of program cost	≥ \$7	\$10.18	\$7.38	\$5.41	\$4.34
Percent of parental support cases w/funds collected	> 66%	64%	61%	62%	63%
Percent of children remaining at home for 12 months after county care	≥ 83%	83%	88%	93%	86%
Percent of children who remain safely at home per case plan	≥ 93%	92%	86%	84%	85%
Percent of children who do not experience maltreatment within 6 months of closure of services	≥ 97%	97%	98%	95%	98%

Larimer County 2025 Budget

Human Services continued

2023-2025 Budget Information:

Category	2023 Actual	2024 Revised	2025 Budget	2024 to 2025 Change
Taxes	\$10,391,307	\$11,979,929	\$12,179,630	\$199,701
Intergovernmental	\$43,446,312	\$48,762,195	\$51,131,461	\$2,369,266
Miscellaneous Revenues	\$1,005,103	\$1,338,985	\$1,517,246	\$178,261
Total Revenues	\$54,842,722	\$62,081,109	\$64,828,337	\$2,747,228
Personnel	\$43,763,250	\$46,613,577	\$45,521,281	(\$1,092,296)
Operating Expenditures	\$19,516,514	\$18,983,401	\$17,811,866	(\$1,171,535)
Capital Outlay	\$105,855	\$0	\$0	\$0
Debt Service	\$205,907	\$0	\$0	\$0
Other Financing Uses	\$3,730,377	\$0	\$0	\$0
Total Expenses	\$67,321,903	\$65,596,978	\$63,333,147	(\$2,263,831)
Regular FTE Positions	474.50	472.50	438.75	(33.75)

Information Technology

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

Budget Goals and Priorities:

1. Strengthen risk management through cybersecurity, accessibility compliance, and disaster recovery efforts.
2. Continue to manage and upgrade core hardware and software technologies.
3. Improve and develop the department workforce through targeted initiatives and mentoring.
4. Increase IT governance and improve portfolio management practices

Performance & Output Measures:

Measure Name	Goal Value	2020	2021	2022	2023
Cybersecurity Rating	740-900	770	720	720	720
Hours of business downtime due to IT failures	N/A	10	8	6	20
Unique visits to Larimer.org	N/A	3.6 million	3.0 million	2.6 million	2.7 million

2023-2025 Budget Information:

Category	2023 Actual	2024 Revised	2025 Budget	2024 to 2025 Change
Charges for Services	\$8,380,252	\$8,751,598	\$9,005,742	\$254,144
Intergovernmental Revenue	\$1,325	\$0	\$0	\$0
Other Financing Sources	\$3,457,674	\$2,953,343	\$3,313,523	\$360,180
Total Revenues	\$11,839,251	\$11,704,941	\$12,319,265	\$614,324
Personnel	\$10,744,122	\$11,609,582	\$12,165,761	\$556,179
Operating Expenditures	\$6,668,783	\$9,077,041	\$9,000,233	(\$76,808)
Capital Outlay	\$1,808,254	\$4,120,688	\$4,557,720	\$437,032
Debt Service	\$2,237,498	\$0	\$0	\$0
Other Financing Uses	\$226,700	\$0	\$0	\$0
Total Expenses	\$21,685,357	\$24,807,311	\$25,723,714	\$916,403
Regular FTE Positions	84.60	79.60	81.00	0.40

Natural Resources

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

Budget Goals and Priorities:

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

Performance & Output Measures:

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

Larimer County 2025 Budget

Natural Resources continued

2023-2025 Budget Information:

Category	2023 Actual	2024 Revised	2025 Budget	2024 to 2025 Change
Taxes	\$12,939,999	\$12,606,744	\$13,512,113	\$905,369
Intergovernmental Revenue	\$3,278,421	\$3,541,312	\$1,653,249	(\$1,888,063)
Charges for Services	\$943,403	\$1,097,495	\$1,064,662	(\$32,833)
Interest Earnings	\$802,792	\$200,796	\$247,369	\$46,573
Licenses and Permits	\$6,556,052	\$6,709,941	\$7,014,652	\$304,711
Miscellaneous Revenue	\$75,769	\$65,000	\$60,000	(\$5,000)
Other Financing Sources	\$11,465,386	\$5,276,038	\$1,997,469	(\$3,278,569)
Total Revenues	\$36,061,821	\$29,497,326	\$25,549,514	(\$3,947,812)
Personnel	\$8,331,394	\$8,752,496	\$8,938,503	\$186,007
Operating Expenditures	\$5,029,326	\$8,235,383	\$8,505,064	\$269,681
Capital Outlay	\$340,240	\$4,895,867	\$3,892,440	(\$1,003,427)
Other Financing Uses	\$4,867,384	\$1,837,396	\$4,592,495	\$2,755,099
Total Expenses	\$18,568,345	\$23,721,142	\$25,928,502	\$2,207,360
Regular FTE Positions	56.50	56.50	58.50	+2.00

Larimer County 2025 Budget

Non-Departmental

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

2023-2025 Budget Information:

Category	2023 Actual	2024 Revised	2025 Budget	2024 to 2025 Change
Interest Earnings	\$2,072,941	(\$2,774,000)	(\$4,994,500)	(\$2,220,500)
Intergovernmental Revenue	\$2,044,194	\$21,311,914	\$2,399,000	(\$18,912,914)
Miscellaneous Revenue	\$8,510,666	\$9,350,000	\$9,163,000	(\$187,000)
Other Financing Sources	\$1,560,000	\$16,116,190	\$1,230,000	(\$14,886,190)
Taxes	\$135,925,067	\$167,283,499	\$170,480,000	\$3,196,501
Total Revenues	\$150,112,868	\$211,287,603	\$178,277,500	(\$33,010,103)
Personnel	\$122,039	\$160,281	\$458,551	\$298,270
Operating Expenditures	\$22,559,718	\$25,890,745	\$14,704,583	(\$11,186,162)
Other Financing Uses	\$32,077,350	\$52,326,593	\$43,470,526	(\$8,856,067)
Capital Outlay	\$39,914	\$0	\$0	\$0
Total Expenses	\$54,799,021	\$78,377,619	\$58,633,660	(\$19,743,959)

The Ranch

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

Budget Goals and Priorities:

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

Performance & Output Measures:

Measure Name	Goal Value	2020	2021	2022	2023
Percent of operating expenses covered by operating revenues	> 100%	98%	65%	80%	76%
Sponsorship revenues	N/A	\$1.3M	\$1.9M	\$1.9M	\$3.1M
Facility utilization rate: Equine	> 55%	16%	59%	100%	30%
Facility utilization rate: exhibition & meetings	> 65%	28%	46%	84%	70%
Community events	N/A	262	562	498	818

2023-2025 Budget Information:

Category	2023 Actual	2024 Revised	2025 Budget	2024 to 2025 Change
Taxes	\$13,942,076	\$14,664,000	\$14,817,964	\$153,964
Intergovernmental	\$1,013	\$0	\$0	\$0
Charges for Services	\$7,726,728	\$9,379,238	\$9,320,370	(\$58,868)
Interest Earnings	\$609,915	\$89,240	\$149,138	\$59,898
Licenses and Permits		\$0	\$17,500	\$17,500
Miscellaneous Revenue	\$1,292,117	\$1,811,077	\$1,239,000	(\$572,077)
Other Financing Sources	\$2,465,292	\$257,360	\$371,626	\$114,266
Total Revenues	\$26,037,142	\$26,200,915	\$25,915,598	(\$285,317)
Personnel	\$3,303,746	\$3,739,135	\$4,265,870	\$526,735
Operating Expenditures	\$12,587,508	\$12,880,746	\$12,748,284	(\$132,462)
Capital Outlay	\$33,366,196	\$16,106,171	\$10,825,000	(\$5,281,171)
Other Financing Uses	\$144,625	\$0	\$90,000	\$90,000
Total Expenses	\$49,402,075	\$32,726,052	\$27,929,154	(\$4,796,898)
Regular FTE Positions	24.62	27.00	28.00	+1.00

Road & Bridge

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

Budget Goals and Priorities:

1. Provide paved road maintenance to maintain an average PCI of 75-85 and provide non-paved road maintenance to maintain an average PCI of 80-90
2. Maintain average accidents per snow day, per 1 million Vehicle Miles Travelled at less than 1.0
3. Reduce vacancies and the staff turnover rate.

Performance & Output Measures:

Measure Name	Goal Value	2019	2020	2021	2022
Average road surface condition: non-paved	80-90	81	84	83	89
Average road surface condition: paved	75-85	91	89	88	88
Average accidents per snow day per million vehicle miles traveled	<1.0	0.34	0.30	0.39	0.32

2023-2025 Budget Information:

Category	2023 Actual	2024 Revised	2025 Budget	2024 to 2025 Change
Charges for Services	\$433,141	\$265,000	\$315,000	\$50,000
Interest Earnings	\$13,193	\$0	\$0	\$0
Intergovernmental	\$18,062,865	\$24,850,940	\$18,835,265	(\$6,015,675)
Licenses and Permits	\$4,419,884	\$30,000	\$0	(\$30,000)
Miscellaneous Revenue	\$34,406	\$2,736,580	\$3,158,000	\$421,420
Other Financing Sources	\$2,469,335	\$3,405,280	\$5,495,318	\$2,090,038
Taxes	\$15,809,304	\$16,055,910	\$16,517,620	\$461,710
Total Revenues	\$41,242,128	\$47,343,710	\$44,321,203	(\$3,022,507)
Personnel	\$7,984,803	\$9,150,651	\$9,523,539	\$372,888
Operating Expenditures	\$19,143,980	\$42,246,970	\$36,710,110	(\$5,536,860)
Capital Outlay	\$9,659,850	\$533,823	\$255,000	(\$278,823)
Other Financing Uses	\$1,259,441	\$227,010	\$237,601	\$10,591
Total Expenses	\$38,048,075	\$52,158,454	\$46,726,250	(\$5,432,204)
Regular FTE Positions	81.00	81.00	81.00	0.00

Office of the Sheriff

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

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

Budget Goals and Priorities:

1. Continue to manage the department vacancy rate, especially at the jail.
2. Establish a greater intelligence network regarding drugs and the network of drug dealers in Larimer County with the goal of reducing the overall use of all illegal narcotics.
3. Increase the pay for sworn members to a point that reduces the rate of attrition.
5. Conduct a staff study that evaluates our staffing levels to calls for service and overall workload to determine if we are optimally giving the expected level of service to the citizens of Larimer County.

Performance & Output Measures:

Measure Name	2020	2021	2022	2023
Annual Jail Bookings	10,089	9,751	9,934	9874
Average daily inmate population	458	50	483	452
Total calls for patrol services	N/A	33,000	58,963	N/A

Larimer County 2025 Budget

Office of the Sheriff continued

2023-2025 Budget Information:

Category	2023 Actual	2024 Revised	2025 Budget	2024 to 2025 Change
Charges for Services	\$2,294,115	\$2,240,372	\$2,099,980	(\$140,392)
Interest Earnings	\$829	\$0	\$0	\$0
Intergovernmental Revenue	\$8,063,643	\$9,199,942	\$8,074,243	(\$1,125,699)
Licenses and Permits	\$332,946	\$367,710	\$376,900	\$9,190
Miscellaneous Revenue	\$449,902	\$538,470	\$266,500	(\$271,970)
Other Financing Sources	\$4,434,827	\$197,860	\$6,000,000	\$5,802,140
Taxes	\$11,015,220	\$13,345,667	\$13,345,667	\$0
Total Revenues	\$26,591,482	\$25,890,021	\$30,163,290	\$4,273,269
Personnel	\$60,506,086	\$62,931,143	\$64,579,805	\$1,648,662
Operating Expenditures	\$23,868,992	\$32,412,738	\$36,386,504	\$3,973,766
Capital Outlay	\$620,705	\$159,990	\$0	(\$159,990)
Other Financing Uses	\$403,613	\$1,895,190	\$6,000	(\$1,889,190)
Total Expenses	\$85,399,396	\$97,399,061	\$100,972,309	\$3,573,248
Regular FTE Positions	538.00	540.00	543.00	+3.00

Solid Waste

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

Budget Goals and Priorities:

1. **North Landfill Operational Preparation:** Focus on ensuring the North Landfill is ready to replace the existing Larimer County Landfill by early 2026.
2. **Central Diversion and Transfer Station Facility:** Prioritize the construction of the Central Diversion and Transfer Station to begin operations by early 2026.
3. **Planned Diversion Facilities and Other Projects:** Advance the development of other diversion facilities, including demolition processing by collaborating with CDPHE to secure permits and grants. Continue work on the Landfill 5E closure and methane gas management systems.

Performance & Output Measures:

Measure Name	Goal Value	2020	2021	2022	2023
Tons of waste entering landfill	N/A	401,000	380,000	361,000	346,000
Percent of county municipal solid waste deposited	N/A	66%	78%	77%	72%
Tons of household hazardous waste diverted from landfill	N/A	543	528	466	466
% of municipal partners’ waste recycled	28% by 2025	12%	15%	12%	13%

2023-2025 Budget Information:

Category	2023 Actual	2024 Revised	2025 Budget	2024 to 2025 Change
Charges for Services	\$13,943,556	\$17,025,845	\$16,544,200	(\$481,645)
Interest Earnings	\$1,317,823	\$310,000	\$1,300,000	\$990,000
Licenses and Permits	\$3,290	\$1,500	\$1,500	\$0
Miscellaneous Revenue	\$13,072	\$12,300	\$12,350	\$50
Total Revenues	\$15,277,740	\$17,349,645	\$17,858,050	\$508,405
Personnel	\$3,311,150	\$3,365,855	\$3,662,445	\$296,590
Operating Expenditures	\$11,423,174	\$10,250,123	\$8,339,353	(\$1,910,770)
Capital Outlay	\$1,720,432	\$28,600,000	\$29,500,000	\$900,000
Other Financing Uses	\$681,946	\$411,776	\$0	(\$411,776)
Total Expenses	\$17,136,702	\$42,627,754	\$41,501,798	(\$1,125,956)
Regular FTE Positions	34.50	34.50	34.50	0.00

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.

2023-2025 Budget Information:

Category	2023 Actual	2024 Revised	2025 Budget	2024 to 2025 Change
Total Revenues	\$0	\$0	\$0	\$0
Personnel Costs	\$23,262	\$75,242	\$26,684	(\$48,558)
Operating Expenses	\$1,942	\$1,930	\$6,322	\$4,392
Total Expenses	\$25,204	\$77,172	\$33,006	(\$44,166)
Regular FTE Positions	1.00	1.00	1.00	1.00

Office of the Treasurer & Public Trustee

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

Budget Goals and Priorities:

1. Continue to work with IT on the development of new treasurer technology system.
2. Prioritize implementing legislative changes.
3. Implement enhancements such as text to pay, return payment emails, reminder emails, and mobile app.

Performance & Output Measures:

Measure Name	Goal Value	2020	2021	2022	2023
Tax Liens Sold	N/A	809	1,478	1,272	647
Courtesy Delinquent Notices Provided to Mobile Homeowners	N/A	642	831	640	158
Public Trustee Releases of Deeds of Trust	N/A	32,978	34,705	15,472	9,058
Percent of Property Taxes Collected	N/A	99.9%	99.2%	99.5%	99.71%
Tax Payments Collected via Phone and Online	N/A	16,512	21,920	32,034	31,785

2023-2025 Budget Information:

Category	2023 Actual	2024 Revised	2025 Budget	2024 to 2025 Change
Charges for Services	\$5,224,617	\$6,679,580	\$6,776,000	\$96,420
Interest Earnings	\$13,373,720	\$13,003,000	\$10,017,000	(\$2,986,000)
Miscellaneous Revenue	\$3,076	\$1,100	\$250	(\$850)
Total Revenues	\$18,601,412	\$19,683,680	\$16,793,250	(\$2,890,430)
Personnel Costs	\$1,402,691	\$1,541,084	\$1,773,140	\$232,056
Operating Expenses	\$213,076	\$640,253	\$677,153	\$36,900
Total Expenses	\$1,615,767	\$2,181,337	\$2,450,293	\$268,956
Regular FTE Positions	16.00	16.00	16.00	0.00

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

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

Table 16: Comparison of Revenues & Expenditures by Category, 2023-2025						
(in millions)						
Revenue Category	2023 Actual	2024 Adopted	2024 Revised	2025 Proposed	2024R to 2025 \$	2024R to 2025 %
Assessments	\$0.32	\$0.32	\$0.31	\$0.30	(\$0.01)	-3%
Direct Federal	\$7.43	\$3.06	\$20.16	\$0.90	(\$19.26)	-96%
Direct State	\$32.24	\$21.34	\$22.95	\$23.23	\$0.28	1%
Donations	\$0.29	\$0.14	\$0.91	\$0.11	(\$0.80)	-87%
External Charges for Services	\$55.82	\$59.73	\$68.12	\$72.31	\$4.19	6%
Federal Shared	\$2.71	\$2.49	\$2.49	\$2.32	(\$0.17)	-7%
Interest Earnings	\$25.01	\$10.37	\$10.72	\$10.07	(\$0.64)	-6%
Internal Charges for Services	\$64.93	\$66.09	\$65.89	\$70.07	\$4.17	6%
Licenses and Permits	\$16.07	\$12.22	\$12.22	\$11.15	(\$1.06)	-9%
Local Government	\$6.20	\$9.10	\$9.49	\$9.67	\$0.18	2%
Other Miscellaneous Revenue	\$13.48	\$14.45	\$14.85	\$14.78	(\$0.08)	-1%
Other Taxes	\$12.57	\$12.78	\$12.80	\$13.16	\$0.36	3%
Pass Through Other Grants	\$0.68	\$0.33	\$0.45	\$0.05	(\$0.39)	-88%
Pass Through State Grants	\$40.01	\$50.18	\$50.71	\$47.41	(\$3.29)	-6%
Private Grants	\$0.23	\$0.22	\$0.25	\$0.15	(\$0.10)	-39%
Property Taxes	\$159.92	\$192.40	\$192.49	\$197.02	\$4.54	2%
Refunds of Expenditures	\$1.52	\$1.48	\$1.48	\$1.55	\$0.07	5%
Sale of Capital Outlay Assets	\$1.08	\$0.53	\$0.93	\$1.15	\$0.22	24%
Sales and Use Tax	\$74.87	\$78.82	\$78.88	\$79.72	\$0.84	1%
State Shared	\$12.18	\$10.83	\$16.83	\$11.44	(\$5.39)	-32%
Transfer from County Funds	\$52.14	\$47.42	\$64.89	\$40.52	(\$24.37)	-38%
Use of Fund Balance	\$55.69	\$34.89	\$47.25	\$43.57	(\$3.68)	-8%
TOTAL GROSS REVENUES	\$635.38	\$629.16	\$695.07	\$650.68	(\$40.64)	-6%
Expenditure Category	2023 Actual	2024 Adopted	2024 Revised	2025 Proposed	2024R to 2025 \$	2024R to 2025 %
Capital Outlay	\$98.62	\$60.65	\$74.26	\$59.49	(\$14.76)	-20%
Debt Service	\$11.16	\$6.48	\$6.48	\$6.53	\$0.05	1%
Operating Expenditures	\$242.26	\$267.59	\$299.95	\$289.93	(\$10.02)	-3%
Other Financing Uses	\$52.14	\$47.29	\$66.02	\$40.16	(\$25.85)	-39%
Personnel	\$231.21	\$247.16	\$248.36	\$254.56	\$6.20	2%
TOTAL GROSS EXPENDITURES	\$635.38	\$629.16	\$695.07	\$650.68	(\$44.39)	-6%

Larimer County 2025 Budget

Table 17: Comparison of Expenditures by Fund & Fund Type, 2023-2025 (in millions)						
Fund	2023 Actual	2024 Adopted	2024 Revised	2025 Proposed	2024R to 2025 \$	2024R to 2025 %
GENERAL FUND	\$195.92	\$219.76	\$230.87	\$224.82	(\$6.05)	(2.62%)
Disaster Contingency	\$0.00	\$0.00	\$1.80	\$0.00	(\$1.80)	(100.00%)
Disaster Response	\$18.97	\$13.30	\$38.50	\$16.48	(\$22.02)	(57.19%)
SPECIAL REVENUE FUNDS						
Behavioral Health	\$29.05	\$23.53	\$29.64	\$37.23	\$7.59	25.60%
Building Inspection	\$3.58	\$3.84	\$3.63	\$3.43	(\$0.20)	(5.51%)
Community Justice Alternatives	\$13.41	\$14.62	\$14.98	\$15.71	\$0.73	4.87%
Conservation Trust Fund	\$0.02	\$0.13	\$0.13	\$1.54	\$1.41	1119.04%
Developmental Disabilities	\$5.22	\$6.30	\$6.52	\$6.46	(\$0.06)	(0.92%)
Drainage Districts	\$0.01	\$0.14	\$0.36	\$0.09	(\$0.27)	(75.75%)
Economic and Workforce Development	\$10.45	\$9.71	\$10.26	\$8.32	(\$1.94)	(18.87%)
Health and Environment	\$13.62	\$12.79	\$13.42	\$12.42	(\$1.00)	(7.46%)
Human Services	\$67.32	\$65.42	\$65.60	\$63.33	(\$2.26)	(3.45%)
Improvement Districts	\$2.55	\$2.74	\$2.82	\$5.65	\$2.83	100.52%
Open Lands	\$9.29	\$10.74	\$10.76	\$13.27	\$2.51	23.32%
Parks	\$6.05	\$7.27	\$7.40	\$9.47	\$2.07	28.02%
Pest Control	\$3.21	\$1.64	\$1.65	\$1.65	(\$0.00)	(0.19%)
Public Trustee	\$0.19	\$0.18	\$0.18	\$0.26	\$0.08	44.65%
Road and Bridge	\$38.05	\$52.13	\$52.13	\$46.71	(\$5.42)	(10.39%)
Sales Tax	\$16.40	\$12.90	\$12.90	\$13.05	\$0.15	1.13%
Section 125	\$0.02	\$0.03	\$0.03	\$0.03	\$0.00	0.00%
The Ranch	\$49.40	\$20.32	\$21.73	\$27.93	\$6.20	28.55%
Transportation Expansion	\$2.33	\$3.42	\$3.42	\$0.83	(\$2.58)	(75.60%)
West Vine Stormwater Basin	\$0.01	\$0.01	\$0.01	\$0.01	\$0.00	2.50%
DEBT SERVICE FUNDS						
Assessment Debt(a)	\$0.35	\$0.33	\$0.33	\$0.32	(\$0.00)	(0.98%)
Jail COPs	\$5.94	\$5.94	\$5.94	\$5.93	(\$0.01)	(0.14%)
CAPITAL PROJECT FUNDS						
Facilities Capital Projects	\$32.96	\$13.86	\$23.60	\$2.20	(\$21.40)	(90.68%)
Information Technology Capital	\$3.79	\$5.22	\$5.06	\$5.80	\$0.73	14.51%
Replacement Fund	\$2.87	\$1.89	\$2.49	\$1.27	(\$1.22)	(49.16%)
Improvement District Construction	\$0.01	\$0.05	\$0.05	\$0.12	\$0.08	156.25%
ENTERPRISE FUNDS						
Solid Waste	\$17.14	\$43.88	\$43.88	\$41.50	(\$2.38)	(5.41%)
INTERNAL SERVICE FUNDS						
Employee Benefits	\$38.34	\$34.25	\$36.67	\$38.70	\$2.03	5.53%
Facilities	\$18.45	\$14.40	\$18.08	\$14.49	(\$3.59)	(19.88%)
Fleet Services	\$16.93	\$15.99	\$17.62	\$17.22	(\$0.39)	(2.22%)
Information Technology	\$6.31	\$6.82	\$7.00	\$6.98	(\$0.03)	(0.40%)
Risk Management	\$7.06	\$5.36	\$5.36	\$7.19	\$1.84	34.33%
Unemployment	\$0.18	\$0.26	\$0.26	\$0.26	\$0.00	0.00%
TOTAL	\$635.38	\$629.16	\$695.07	\$650.68	(\$44.39)	(6.39%)

Larimer County 2025 Budget

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

Major Funds						
	General Fund (a)			Human Services Fund		
Source of Funds	2023 Actual	2024 Revised	2025 Budget	2023 Actual	2024 Revised	2025 Budget
Intergovernmental Revenue	\$18.2	\$32.9	\$13.9	\$49.0	\$51.1	\$49.1
Taxes	\$141.7	\$174.1	\$177.4	\$12.0	\$12.2	\$12.9
Charges for Services	\$20.0	\$21.8	\$20.8	(\$0.0)	-	-
Licenses and Permits	\$0.5	\$0.5	\$0.5	-	-	-
Assessments	-	-	-	-	-	-
Interest Earnings	\$15.4	\$10.2	\$5.0	-	-	-
Miscellaneous Revenue	\$9.3	\$10.3	\$9.7	\$1.8	\$1.5	\$1.3
Other Financing Sources	\$4.5	\$17.1	\$6.3	-	\$0.2	-
TOTAL FINANCIAL SOURCES	\$209.8	\$267.0	\$233.5	\$62.8	\$65.0	\$63.3
Use of Funds	2023 Actual	2024 Revised	2025 Budget	2023 Actual	2024 Revised	2025 Budget
Personnel	\$125.5	\$136.5	\$141.2	\$43.8	\$46.6	\$45.5
Operating Expenditures	\$56.9	\$76.7	\$62.4	\$19.5	\$19.0	\$17.8
Capital Outlay	\$0.0	\$0.6	-	\$0.1	-	-
Debt Service	\$1.6	-	\$0.1	\$0.2	-	-
Other Financing Uses	\$30.9	\$53.6	\$53.9	\$3.7	-	-
TOTAL FINANCIAL USES	\$214.9	\$267.5	\$257.4	\$67.3	\$65.6	\$63.3
Net Increase/(Decrease) in Fund Balance	(\$5.1)	(\$0.5)	(\$23.9)	(\$4.5)	(\$0.6)	-
Beginning Fund Balance	\$107.5	\$106.8	\$106.3	\$16.8	\$12.3	\$11.7
Ending Fund Balance	\$102.4	\$106.3	\$82.4	\$12.3	\$11.7	\$11.7

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

Larimer County 2025 Budget

Major Funds						
	Road and Bridge Fund (b)			Natural Resources Fund		
Source of Funds	2023 Actual	2024 Revised	2025 Budget	2023 Actual	2024 Revised	2025 Budget
Intergovernmental Revenue	\$18.0	\$24.9	\$18.8	\$0.3	\$1.8	\$0.5
Taxes	\$15.8	\$16.1	\$16.5	\$11.7	\$12.3	\$12.4
Charges for Services	\$0.4	\$0.3	\$0.3	\$0.2	\$0.3	\$0.2
Licenses and Permits	\$5.2	\$1.0	\$0.9	\$1.6	\$1.7	\$1.6
Assessments	-	-	-	-	-	-
Interest Earnings	\$0.3	\$0.0	\$0.1	\$1.1	\$0.1	\$0.9
Miscellaneous Revenue	\$0.1	\$2.7	\$3.2	\$0.1	\$0.0	-
Other Financing Sources	\$2.5	\$3.4	\$5.5	\$2.2	\$3.7	\$2.6
TOTAL FINANCIAL SOURCES	\$42.4	\$48.3	\$45.3	\$17.1	\$19.9	\$18.1
Use of Funds	2023 Actual	2024 Revised	2025 Budget	2023 Actual	2024 Revised	2025 Budget
Personnel	\$8.0	\$9.2	\$9.5	\$2.3	\$2.0	\$2.0
Operating Expenditures	\$19.1	\$42.2	\$36.7	\$4.1	\$5.6	\$5.1
Capital Outlay	\$9.7	\$0.5	\$0.3	\$0.3	\$4.6	\$3.6
Debt Service	-	-	-	-	-	-
Other Financing Uses	\$3.6	\$4.7	\$1.1	\$2.6	\$1.5	\$2.5
TOTAL FINANCIAL USES	\$40.4	\$56.6	\$47.5	\$9.3	\$13.8	\$13.3
Net Increase/(Decrease) in Fund Balance	\$2.0	(\$8.3)	(\$2.3)	\$7.8	\$6.0	\$4.9
Beginning Fund Balance	\$28.9	\$30.9	\$22.6	\$21.6	\$29.4	\$35.5
Ending Fund Balance	\$30.9	\$22.6	\$20.3	\$29.4	\$35.5	\$40.3

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

Larimer County 2025 Budget

Minor Funds						
	Governmental & Internal Service			Enterprise - Solid Waste		
Source of Funds	2023 Actual	2024 Revised	2025 Budget	2023 Actual	2024 Revised	2025 Budget
Intergovernmental Revenue	\$15.9	\$15.4	\$12.5	-	-	-
Taxes	\$66.2	\$69.6	\$70.7	-	-	-
Charges for Services	\$83.5	\$88.2	\$103.4	\$16.6	\$16.5	\$17.7
Licenses and Permits	\$8.7	\$9.1	\$8.1	\$0.0	\$0.0	\$0.0
Assessments	\$0.3	\$0.3	\$0.3	-	-	-
Interest Earnings	\$5.9	\$3.9	\$2.5	\$2.3	\$1.3	\$1.6
Miscellaneous Revenue	\$4.2	\$3.7	\$6.9	\$0.0	\$0.0	\$0.0
Other Financing Sources	\$44.1	\$39.2	\$53.0	-	-	-
TOTAL FINANCIAL SOURCES	\$228.9	\$229.4	\$257.5	\$18.8	\$17.9	\$19.3
Use of Funds	2023 Actual	2024 Revised	2025 Budget	2023 Actual	2024 Revised	2025 Budget
Personnel	\$48.4	\$52.0	\$52.6	\$3.3	\$3.4	\$3.7
Operating Expenditures	\$131.2	\$153.6	\$156.3	\$11.4	\$10.3	\$8.3
Capital Outlay	\$86.8	\$55.6	\$53.3	\$1.7	\$28.6	\$29.5
Debt Service	\$9.3	\$6.5	\$6.5	-	-	-
Other Financing Uses	\$10.6	\$2.3	\$8.4	\$0.7	\$0.4	-
TOTAL FINANCIAL USES	\$286.3	\$270.0	\$277.1	\$17.1	\$42.6	\$41.5
Net Increase/(Decrease) in Fund Balance	(\$57.5)	(\$40.7)	(\$19.6)	\$1.7	(\$24.8)	(\$22.2)
Beginning Fund Balance	\$203.1	\$145.6	\$104.9	\$57.5	\$59.2	\$34.4
Ending Fund Balance	\$145.6	\$104.9	\$85.3	\$59.2	\$34.4	\$12.2

Department & Fund Structure

Overview

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

Table 18: Elected Office / Department Fund Matrix	Fund Type					
	General	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service
Assessor	X					
Clerk & Recorder						
Administration & Support	X					
Recording	X					
Motor Vehicle	X					
Elections	X					
Board of Equalization	X					
Community Planning, Infrastructure & Resources						
Code Compliance & Building		X				
Development Planning	X					
Engineering	X					
Natural Resources		X				
Pest District		X				
Road & Bridge		X		X		
Ranch		X				
Solid Waste					X	
County Manager						
Commissioners & County Mgr	X			X		
County Attorney	X					
Facilities Management				X		X
Fleet Services				X		X
Human Resources	X					X
Coroner	X					
Community Justice Alternatives						
Alternative Sentencing	X					
Community Corrections		X				
Community Justice Administration	X					
District Attorney	X					
Financial Services						
Accounting & Reporting	X		X			
Purchasing	X					
Risk Management	X					X
Sales Tax Collection & Dist.		X				
Human and Economic Health						
Behavioral Health		X				
CSU Extension	X					
Health and Environment		X				
Human and Economic Health Admin	X					
Human Services		X				
Economic and Workforce Development		X				
Information Technology	X			X		X
Sheriff	X					
Surveyor	X					
Treasurer and Public Trustee	X	X				

Larimer County Appropriated Funds

Basis of Budgeting & Fund Structure

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

As a result, the County budget is developed to accommodate its own fund structure. Larimer County currently has 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 2024 Adopted Budget includes appropriations for 33 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 two appropriated sub funds:

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

Debt Service Funds

The Debt Service Funds account for the accumulation of financial resources for the payment of interest and principal on all governmental fund long-term debt except for accrued compensated absences and

capital lease obligations which are paid by the fund incurring such expenditures. Debt Service Fund resources are derived from special assessments, and transfers from the General Fund. Larimer County's Debt Service Funds include:

- Assessment Debt
- Jail Expansion Certificate of Participation (COP)

Capital Projects Funds

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

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

Special Revenue Funds

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

The County's special revenue funds include:

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

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

Enterprise Funds

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

Internal Service Funds

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

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

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

Checking Account Funds: The Detention Inmate checking account is used for monies held for inmates during their incarceration period. The Community Corrections checking account is used for correctional facility inmates who earn money through outside employment. The money is held in this account on the inmates' behalf. The Community Corrections Department makes distributions for the inmates' restitution, child support, and other payments.

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

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

The Opioid Council Fund accounts for monies to be spent for purposes authorized by the Larimer Opioid Abatement Council (Larimer Council) and approved by the Colorado Opioid Abatement Council. Multiple governmental entities are part of the Larimer Council, and Larimer County acts as a fiscal agent of the funds.

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

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

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

Larimer County Budget Preparation, Management and Debt Policies

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

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:

Larimer County 2025 Budget

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

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

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

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

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

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

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

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

4.2.3. Policies for Budgeting for Revenue

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

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

4.2.4 Policies for Budgeting for Staffing Levels & Compensation Costs

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

Larimer County 2025 Budget

4.2.4.4 Authorized positions may be kept vacant in order to temporarily reduce costs or manage fluctuating demands. Savings from planned vacancies or expected turnover should be reflected in the budget in accordance with budget development instructions. Authorized positions shown as vacant in the budget do not need to be reauthorized by the BOCC the following year.

4.2.5 Policies for Budgeting Fund Balance and Reserves

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

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

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

Working Capital - funds set aside to meet cash flow requirements

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

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

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

Undesignated– As defined in Section 1 – Definitions.

4.2.5.2 – **Designation of General Fund Balance**: The General Fund unrestricted balance shall not fall below 17 percent, or approximately two months’ worth of all regular operating expenditures. For the purposes of this requirement, “unrestricted fund balance” shall be defined in accordance with governmental

accounting standards. "Regular operating expenditures" is defined as total general fund expenditures plus transfers out less significant and extraordinary one-time expenditures. One-time expenditures do not include such things as transfers for non-emergency capital projects or non-emergency support to other county funds. Should the General Fund balance fall below this level, resources will be dedicated to replenishing it within two years.

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

Larimer County 2025 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.

Larimer County 2025 Budget

- 4.6.2. Budgetary control for the ensuing year's budget shall be specified in the Appropriation Resolution or, if the current year's budget has been amended, in a Resolution to Amend Budget and Transfer Funds.
- 4.6.3. The level of budgetary control for each spending agency shall be the Object Classification set in the annual budget adoption resolution (see 4.4).
- Total Costs
- 4.6.4. The BOCC shall have the right to adopt appropriations for a spending agency with alternative levels of control as needed to assure that expenditures are used for the intended purposes.
- 4.6.5. Control of each Object Classification is maintained for each spending agency level in the General Fund and at the fund level in all other funds.
- 4.6.6. All appropriations lapse at fiscal year-end.
- 4.7. **Order of Resource Use** – When resources (revenue and fund balance) are available for expenditure, the County will start with the most restricted category and spend those funds first before moving down to the next category with available funds. Current year unspent funds, with a specific purpose in the Budget Year, may be carried forward.
- 4.7.1. Revenue - When multiple sources of revenue (sales tax, grants, fees, county support, etc.) are available for expenditure, the "County Support" category will be depleted last. One exception is if the revenue has legal requirements that disallow it being spent first.
- For Example, if a service project is being funded by a combination of fees - as mentioned above - the County would first use the fees and grants to pay expenditures before utilizing County Support. County Support will be the last source of funding to finance expenditures,
- 4.7.2. Fund Balance – Fund Balance is generally depleted in accordance with fund balance reporting for governmental funds policy.
- 4.8. **Policies for Budget Maintenance and Amendment** - The adopted budget is a financial plan, and as such, occasional modifications may be necessary during the year for a variety of circumstances.
- 4.8.1. Carryover Process - General Fund carryover is generally funds that are intended to be used for a specific purpose such as current approved projects, accumulation of funds for a future planned expenditure, eliminate a projected budgetary deficit, etc.

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

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

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

OR

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

Larimer County 2025 Budget

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

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

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

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

Larimer County 2025 Budget

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

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

4.9. **Budget to Actual Comparison** - Budget to actual comparisons shall be maintained at all times by the Financial Services Division and the Budget Office. Reports from these systems will be available to the BOCC and spending agencies which show the current budget and the year-to-date revenues and expenditures by code combination within the accounting system.

4.10 **Management of Annual Budget - Responsibility for Avoiding Deficit** – Each spending agency shall manage their operations to avoid:

- An expenditure deficit, defined as spending more funds during the budget year than the total expenditure budget for that agency)
- A net deficit where the difference of actual expenses less actual revenues is more than the difference of budgeted expenses less budgeted revenues.

Debt Policy

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

Types of Debt

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

Debt Type	Revenue Pledge	Type of Project	Type of Approval	Limitations	State Statute Reference
Debt Supported by County Resources					
General Obligation	Full faith & credit of County	Any project	All Larimer County voters	Limited to 3% of assessed valuation and 20-yr maturity.	30-26-302 30-26-301
Certificates of Participation (municipal lease)	Annual budget appropriation.	Any project; often used for essential buildings	Board of County Commissioners	Must pledge specific assets equal to amount of debt.	30-11-104

Larimer County 2025 Budget

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 2025 Budget

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

Debt Planning and Structuring

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

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

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

Larimer County 2025 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 \$91.8 billion. This limit is approximately \$2.75 billion. The County has no debt against this limit.

Larimer County 2025 Budget

Outstanding debt obligations

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

Obligation Type and purpose	Funds	2025 Principal & Interest	Maturity Date
Certificates of Participation for Construction of a Jail Improvement Project	405 – Jail C.O.P.s Debt Service	\$5,931,000	12/15/2034
Improvement District and Special Assessment Debt for multiple districts	400 Series LCID Funds & 295 Improvement Districts	\$552,080	Various

2025 Anticipated Debt

As of the passage of the 2025 Adopted Budget, no additional debt issuances are anticipated.

Section C – Capital Plan and Projects

2025-2029 Capital Improvement Plan

Overview

The Larimer County Capital Improvement Plan (CIP) is a five-year plan outlining the estimated resources needed to manage, improve, and acquire the county’s capital assets. It includes the capital projects budget for the upcoming year (2025) and planned expenditures for the following four years (2025-2029). A capital project is one-time in nature and has a total cost greater than \$50,000, except for new fleet equipment, for which the threshold is \$15,000.

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

- **Capital Renewal:** This includes the replacement or repair of existing assets and the renovation of office spaces or other structures. Examples include the fleet replacement plan, IT hardware and software replacement, election equipment, building component plans, office suite renovations, road resurfacing, and other capital updates.
- **Capital Expansion:** This category covers the construction of new facilities, renovations that add significant usable space or new functions, road or bridge reconstruction to add capacity, new fleet equipment acquisitions (outside of the replacement plan), improvements to rental properties, and lease-purchase arrangements.
- **Land and Real Asset Acquisitions:** This includes acquiring land that is not part of a capital expansion project, permanent easements, or water rights acquisitions.
- **Capital Planning:** This includes major studies such as new or replacement master plans or other studies that significantly impact future capital spending.
- **Disaster Projects:** Projects required in response to federally, state-, or locally declared disasters that could not be anticipated and vary from year to year.

Financial Summary

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

Table 19: Capital Funding Sources (in millions)					
	2025 Budget	2026 Plan	2027 Plan	2028 Plan	2029 Plan
Grants and Intergovernmental	\$11.35	\$1.47	\$0.01	\$0.01	-
Other	\$4.54	\$0.02	\$0.02	\$0.02	\$0.02
Taxes	\$9.57	\$9.43	\$7.03	\$7.50	\$10.19
User Fees	\$1.22	\$2.00	\$0.56	\$0.89	\$0.81
Use of Fund Balance	\$84.93	\$52.22	\$38.57	\$27.61	\$27.81
TOTAL Revenues	\$111.60	\$65.15	\$46.19	\$36.02	\$38.84

Capital Project Plan by Category

The five-year CIP includes \$227 million in projects from 2025-2029. A breakdown of projects summarized by category is provided below (in millions):

Table 20: Capital Expenditures					
	2025 Budget	2026 Plan	2027 Plan	2028 Plan	2029 Plan
Capital Renewal	\$34.37	\$44.29	\$35.59	\$26.71	\$24.37
Equipment Replacement	\$1.27	\$2.54	\$1.55	\$1.94	\$1.09
Facilities	\$2.09	\$1.96	\$1.96	\$1.96	\$1.96
Accessibility Improvements	\$0.15	\$0.15	\$0.15	\$0.15	-
Fleet	\$8.26	\$11.61	\$8.80	\$5.66	\$5.66
Information Technology	\$5.77	\$4.58	\$6.15	\$3.58	\$3.13
Natural Resources	\$1.67	\$2.46	\$0.00	\$0.00	\$0.00
Road and Bridge	\$1.11	\$0.50	\$2.24	\$0.38	\$0.40
The Ranch	\$14.05	\$12.00	\$12.00	\$12.00	\$12.00
Capital Expansion	\$68.86	\$15.50	\$8.33	\$7.32	\$0.68
Facilities	\$29.30	-	-	-	-
Natural Resources	\$3.30	\$1.83	\$0.21	\$0.21	-
Road and Bridge	\$18.76	\$10.67	\$6.12	\$6.11	\$0.68
Solid Waste	\$17.50	\$3.00	\$2.00	\$1.00	-
Land and Real Asset Acquisitions	\$1.90	\$2.14	\$2.36	\$1.37	\$2.02
Natural Resources	\$1.90	\$2.14	\$2.36	\$1.37	\$2.02
GRAND TOTAL	\$105.12	\$61.93	\$46.28	\$35.40	\$27.07

Note: Totals may not add due to rounding

Future Projects

The tables below list include planned projects in the 5-Year CIP that do not have anything budgeted in 2025 (in millions). More detailed descriptions of these capital projects will be shown in their respective budget narratives in future years.

Table 21: Future Capital Projects				
	2026 Plan	2027 Plan	2028 Plan	2029 Plan
Capital Renewal	\$8.69	\$4.40	\$0.89	\$0.11
Equipment Replacement				
Replacement Plan for Miscellaneous County Equipment	\$1.46	\$0.41	\$0.33	\$0.05
Information Technology				
Fiber Infrastructure Replacement	\$0.06	\$0.06	\$0.06	\$0.06
Natural Resources				
Boxelder Regional Trail	-	-	\$0.10	-
Devil's Backbone Water Tap (Grazing Infrastructure)	-	\$0.15	-	-
Historic Structures Project	-	\$0.12	-	-
Horsetooth Mountain Open Space Soderberg Parking Lot Rebuild	\$0.31	-	-	-
Horsetooth Reservoir Satanka Bay Turn Lane	-	\$0.83	-	-
Long View Habitat Restoration	-	\$0.10	\$0.40	-
Road and Bridge				
Guardrail on County Roads 56, 74E, and 38E	\$0.35	-	-	-
Guardrail on County Roads 69 and 74E	-	-	-	-
Replace Bridge on CR11H Over Big Thompson	-	\$1.73	-	-
Solid Waste				
Landfill Closure and Post Closure Projects	\$3.50	\$1.00	-	-
Landfill Environmental Remediation	\$2.00	-	-	-
Recycle Center Facility Improvements	\$1.00	-	-	-
Capital Expansion	\$4.59	\$5.69	\$6.39	\$11.90
Natural Resources				
Heaven's Door	-	\$0.10	\$0.70	\$6.65
Road and Bridge				
Country Club and Gregory Intersection Improvements	\$1.50	-	-	-
CR 54 (Douglas Road) Improvements from Highway 1 to CR17	\$3.00	-	-	-
County Road 70 & County Road 15 Intersection Improvements	-	\$0.15	\$0.26	\$5.25
County Road 70 Improvements from County Road 13 to County Road 15	\$0.09	\$5.44	\$5.43	-
County Road 70 Improvements from County Road 9 to County Road 13	-	-	-	-
Capital Study	\$0.24	-	-	-
Natural Resources				
Update DNR Master Plan	\$0.24	-	-	-
GRAND TOTAL	\$13.52	\$10.09	\$7.28	\$12.01

2025 Capital Projects Budget

Overview

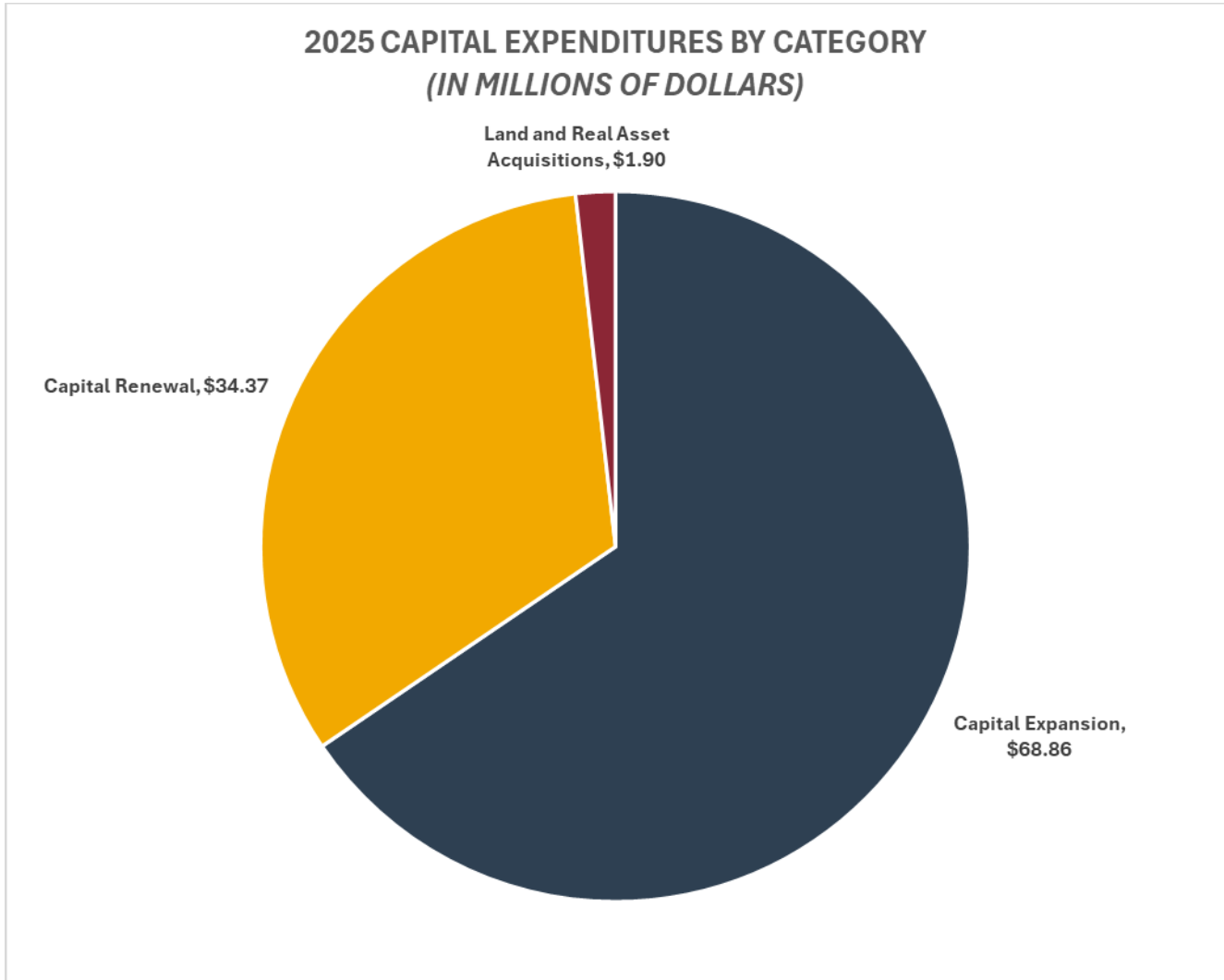
The 2025 Capital Projects Budget includes projects that are identified as part of a five-year Capital Improvements Plan. The goal of this plan is to identify emerging capital asset needs and allocate funding so that these needs can be addressed in a cost-effective manner.

2025 County Capital Budget Summary

The 2025 Capital Projects Budget shows approximately \$83 million in expenses. The following pages include narratives for each project with information regarding the project scope and timeframe, a brief explanation of the need for the project, costs by phase of the project, revenue sources, and any on-going operating costs or savings that will result from the implementation of the project. Where there is no revenue source indicated, fund balance will be used. 2025 expenditures by service category are shown below:

Table 22: Capital Projects Summary	
Service Category & Department	2025 Capital Expenditures
Support Services	
Facilities	\$31,381,386
Financial Services/Risk	\$150,000
Fleet	\$8,263,820
Information Technology	\$5,767,144
Support Services Total	\$45,562,350
Community Planning, Infrastructure, & Resources	
Natural Resources	\$6,872,685
Road and Bridge	\$19,871,630
Solid Waste	\$17,500,000
The Ranch	\$14,051,000
Community Planning, Infrastructure, & Resources Total	\$58,295,315
Equipment Replacement Plan	\$1,266,000
TOTAL - ALL CAPITAL PROJECTS	\$105,123,665

A breakdown of 2025 capital projects funding by category is as follows:



Estimated Operating Budget Impacts

The 2025 Capital Projects Budget and five-year Capital Improvement Plan (CIP) will have significant long-term impacts on Larimer County's operating budget due to several key capital projects:

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

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

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

Capital Expansion Projects

Larimer County Five-Year Capital Improvement Plan

Capital Expansion

Department/Office

Road and Bridge

Fund – GL Key

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

Capital Project:

CP000079 -Americans with Disabilities Act Projects -Road & Bridge

Description:

The Americans with Disabilities Act (ADA) requires that all state and local governments ensure that individuals with disabilities are not excluded from programs, services, and activities. Larimer County is federally mandated to have an ADA transition plan that outlines the intent to bring all pedestrian facilities within the jurisdiction into compliance with ADA standards. Funding of \$1 million over the next five years is allocated for these types of projects.

Object Type	Cost Center	Object	2025	2026	2027	2028	2029
Expenses	252-RB250-0 - Road and Bridge Capital Improvements	52022 - Roads Contract Construction	200,000	200,000	200,000	200,000	200,000
Expenses Total			200,000	200,000	200,000	200,000	200,000

Larimer County Five-Year Capital Improvement Plan

Capital Expansion

Department/Office

Road and Bridge

Fund – GL Key

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

Capital Project:

CP000080 - Pave Gravel Roads

Description:

The Road and Bridge Department aims to pave gravel roads that exceed the 400 average daily traffic (ADT) paving threshold and are creating maintenance issues. An annual amount will be allocated to this project out of fund balance, with construction occurring as it fits into project schedules.

Object Type	Cost Center	Object	2025	2026	2027	2028	2029
Expenses	252-RB250-0 - Road and Bridge Capital Improvements	52022 - Roads Contract Construction	350,000	350,000	350,000	350,000	350,000
Expenses Total			350,000	350,000	350,000	350,000	350,000

Larimer County Five-Year Capital Improvement Plan

Capital Expansion

Department/Office

Road and Bridge

Fund – GL Key

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

Capital Project:

CP000081 - Country Club and Gregory Intersection Improvements

Description:

Capacity and safety improvements at the intersection of Country Club and Gregory Roads will include signal and pedestrian improvements. Increased traffic volumes have driven the need for capacity improvements at this intersection. Design began in 2022, with construction expected to be completed in 2026. Funding is provided from a combination of capital expansion fees and reserves.

Object Type	Cost Center	Object	2025	2026	2027	2028	2029
Revenues	252-RB250-0 - Road and Bridge Capital Improvements	48255 - Tfr from Transp. Expansion	120,000	420,160	-	-	-
Revenues Total			120,000	420,160	-	-	-
Expenses	252-RB250-0 - Road and Bridge Capital Improvements	52022 - Roads Contract Construction	-	1,500,000	-	-	-
		52212 - Engineering Services	-	-	-	-	-
		55712 - Land	120,000	-	-	-	-
Expenses Total			120,000	1,500,000	-	-	-

Larimer County Five-Year Capital Improvement Plan

Capital Expansion

Department/Office

Road and Bridge

Fund – GL Key

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

Capital Project:

CP000083 - County Road 70 Improvements from County Road 9 to County Road 13

Description:

The project involves two miles of roadway widening and reconstruction of CR 70 from CR 9 to CR 13. The two-lane roadway will accommodate 6 to 8-foot-wide paved shoulders. Culvert and structure crossings will be replaced, and utility relocations will be necessary. Funding is provided through capital expansion fees, grants, and reserves.

Object Type	Cost Center	Object	2025	2026	2027	2028	2029
Revenues	252-RB250-0 - Road and Bridge Capital Improvements	41505 - Psth-CO Dept Transportation	872,580	-	-	-	-
		42116 - Capital Transport Exp Permits	-	-	-	-	-
		48255 - Tfr from Transp. Expansion	-	250,000	-	-	-
Revenues Total			872,580	250,000	-	-	-
Expenses	252-RB250-0 - Road and Bridge Capital Improvements	52022 - Roads Contract Construction	4,329,170	5,219,670	-	-	-
Expenses Total			4,329,170	5,219,670	-	-	-

Larimer County Five-Year Capital Improvement Plan

Capital Expansion

Department/Office

Solid Waste

Fund – GL Key

300 - Solid Waste: SW610 - Landfill

Capital Project:

CP000085 - Central Transfer Station Construction

Description:

A new transfer station will be constructed at the existing Larimer County landfill. The station will accept commercial, residential, and self-haul waste, which will be loaded into transfer trailers and transported to the new landfill.

Object Type	Cost Center	Object	2025	2026	2027	2028	2029
Expenses	300-SW610-SWTSC - Solid Waste Central Transfer Station Capital	55801 - Buildings Capital	3,000,000	-	-	-	-
		55822 - Land Improvements Capital	2,000,000	-	-	-	-
Expenses Total			5,000,000	-	-	-	-

Larimer County Five-Year Capital Improvement Plan

Capital Expansion

Department/Office

Solid Waste

Fund – GL Key

300 - Solid Waste: SW610 - Landfill

Capital Project:

CP000100 - North Landfill Design and Construction

Description:

This project includes the design and construction of the new landfill near Wellington, along with infrastructure and cell development.

Object Type	Cost Center	Object	2025	2026	2027	2028	2029
Expenses	300-SW610-SWLNC - Solid Waste Landfill North Capital	55801 - Buildings Capital	1,750,000	750,000	500,000	250,000	-
		55822 - Land Improvements Capital	5,250,000	2,250,000	1,500,000	750,000	-
Expenses Total			7,000,000	3,000,000	2,000,000	1,000,000	-

Larimer County Five-Year Capital Improvement Plan

Capital Expansion

Department/Office

Road and Bridge

Fund – GL Key

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

Capital Project:

CP000115 - County Road 50E Shoulder Widening

Description:

This project involves widening shoulders on select sections of County Road 50E (Bingham Hill Road) to improve safety for vehicles and bicycles. The project aims to enhance traffic flow and accommodate cycling, ensuring safer travel for all users. Construction is scheduled for 2025. Funding comes from a combination of a grant and fund balance.

Object Type	Cost Center	Object	2025	2026	2027	2028	2029
Revenues	252-RB250-0 - Road and Bridge Capital Improvements	41505 - Psth-CO Dept Transportation	348,920	-	-	-	-
Revenues Total			348,920	-	-	-	-
Expenses	252-RB250-0 - Road and Bridge Capital Improvements	52022 - Roads Contract Construction	317,690	-	-	-	-
		52212 - Engineering Services	40,000	-	-	-	-
		55712 - Land	30,000	-	-	-	-
Expenses Total			387,690	-	-	-	-

Larimer County Five-Year Capital Improvement Plan

Capital Expansion

Department/Office

Natural Resources

Fund – GL Key

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

Capital Project:

CP000122 - Chimney Hollow Open Space

Description:

The Department of Natural Resources will design and install public access recreation infrastructure at Chimney Hollow Open Space. This project aims to improve visitor access and recreational opportunities while preserving the natural landscape. Funding comes from the Open Lands Fund, with development aligned with Larimer County’s conservation goals.

Object Type	Cost Center	Object	2025	2026	2027	2028	2029
Revenues	215-NR717-NRL048 - Open Lands Management Extension-Capital - Chimney Hollow OS	48215 - Tfr from Open Lands	1,672,250	2,463,730	-	-	-
Revenues Total			1,672,250	2,463,730	-	-	-
Expenses	215-NR710-0 - Open Lands Extension	58215 - Tfr to Open L:	1,672,250	2,463,730	-	-	-
	215-NR717-NRL048 - Open Lands Management Extension-Capital - Chimney Hollow OS	55822 - Land Improvements Capital	1,672,250	2,463,730	-	-	-
Expenses Total			3,344,500	4,927,460	-	-	-

Larimer County Five-Year Capital Improvement Plan

Capital Expansion

Department/Office

Facilities

Fund – GL Key

512 - Facilities Capital: FM620 - Facilities Capital

Capital Project:

CP000153 - Emergency Services Building

Description:

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

Object Type	Cost Center	Object	2025	2026	2027	2028	2029
Revenues	101-SH400-SHUNJLOP - Sheriff Jail Jail Operations	48200 - Tfr from Sales Tax	6,000,000	-	-	-	-
	512-FM620-FM158 - Facilities Capital - Emergency Services	45499 - Misc Revenue	4,500,000	-	-	-	-
		48101 - Tfr from General	13,200,000	-	-	-	-
		48102 - Tfr from Climate Change	1,542,000	-	-	-	-
		48105 - Tfr from Disaster Response	5,500,000	-	-	-	-
Revenues Total			30,742,000	-	-	-	-
Expenses	101-CM110-0 - Non-Departmental Services and	58512 - Tfr to Capital Expenditures	13,200,000	-	-	-	-
	102-CM102-0 - Non-Departmental Disaster	58512 - Tfr to Capital Expenditures	1,542,000	-	-	-	-
	105-CM200D-0 - County Mgr Office- Disaster	58512 - Tfr to Capital Expenditures	5,500,000	-	-	-	-
	200-FN224-0 - Sales Tax-Jail	58101 - Tfr to General	6,000,000	-	-	-	-
	512-FM620-FM158 - Facilities Capital - Emergency Services	55801 - Buildings Capital	27,792,000	-	-	-	-
Expenses Total			54,034,000	-	-	-	-

Larimer County Five-Year Capital Improvement Plan

Capital Expansion

Department/Office

Solid Waste

Fund – GL Key

300 - Solid Waste: SW610 - Landfill

Capital Project:

CP000154 - Transfer Station Equipment

Description:

This project funds the purchase of equipment that will be necessary to operate a planned new Central Transfer Station. The equipment will support the handling of commercial, residential, and self-haul waste, ensuring efficient operations at the transfer facility. Funding will come from Solid Waste fees and reserves.

Object Type	Cost Center	Object	2025	2026	2027	2028	2029
Expenses	300-SW610-SWWOC - Solid Waste Wasteshed Overhead Capital	55811 - Equipment Capital	5,500,000	-	-	-	-
Expenses Total			5,500,000	-	-	-	-

Larimer County Five-Year Capital Improvement Plan

Capital Expansion

Department/Office

Road and Bridge

Fund – GL Key

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

Capital Project:

CP000155 - County Road 19 Improvements from County Road 38E to County Road 40

Description:

This project will implement a four-lane arterial street on County Road 19, following the Larimer County Urban Area Street Standards. The improvements aim to accommodate regional and local traffic, including the addition of turn lanes, sidewalks, bike lanes, and improved drainage. Design began in 2020, with construction expected to be completed in 2025.

Object Type	Cost Center	Object	2025	2026	2027	2028	2029
Revenues	252-RB250-0 - Road and Bridge Capital Improvements	41505 - Psth-CO Dept Transportation	3,834,025	-	-	-	-
		45406 - Misc Reimbursements	3,158,000	-	-	-	-
		48255 - Tfr from Transp. Expansion	135,975	-	-	-	-
Revenues Total			7,128,000	-	-	-	-
Expenses	252-RB250-0 - Road and Bridge Capital Improvements	52022 - Roads Contract Construction	7,128,000	-	-	-	-
Expenses Total			7,128,000	-	-	-	-

Larimer County Five-Year Capital Improvement Plan

Capital Expansion

Department/Office

Road and Bridge

Fund – GL Key

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

Capital Project:

CP000156 - Horseshoe Reservoir Exchange Ditch Structure

Description:

The current structure on N Monroe Avenue over the Horseshoe Inlet Canal is obsolete and poses a safety hazard. Design of a new bridge began in 2022, with construction expected to be complete in 2025. The project is funded through a combination of fund balance, capital expansion fees, and cost-sharing from the City of Loveland.

Object Type	Cost Center	Object	2025	2026	2027	2028	2029
Revenues	252-RB250-0 - Road and Bridge Capital Improvements	41702 - LG-City of Loveland	967,500	-	-	-	-
		48255 - Tfr from Transp. Expansion	165,200	-	-	-	-
Revenues Total			1,132,700	-	-	-	-
Expenses	252-RB250-0 - Road and Bridge Capital Improvements	52027 - Bridge Replacements	1,650,000	-	-	-	-
Expenses Total			1,650,000	-	-	-	-

Larimer County Five-Year Capital Improvement Plan

Capital Expansion

Department/Office

Road and Bridge

Fund – GL Key

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

Capital Project:

CP000158 - County Road 54 (Douglas Road) Improvements from State Highway 1 to County Road 17

Description:

This project includes widening and resurfacing 1.2 miles of County Road 54 (Douglas Road) between State Highway 1 and County Road 17. Improvements include a two-way center turn lane, wider paved shoulders, and an asphalt overlay to enhance safety and access for both vehicles and cyclists. Design began in 2024, with construction expected to be complete in 2026.

Object Type	Cost Center	Object	2025	2026	2027	2028	2029
Revenues	252-RB250-0 - Road and Bridge Capital Improvements	48255 - Tfr from Transp. Expansion	-	683,900	-	-	-
Revenues Total			-	683,900	-	-	-
Expenses	252-RB250-0 - Road and Bridge Capital Improvements	52022 - Roads Contract Construction	-	3,000,000	-	-	-
		52212 - Engineering Services	200,000	-	-	-	-
		55712 - Land	50,000	-	-	-	-
Expenses Total			250,000	3,000,000	-	-	-

Larimer County Five-Year Capital Improvement Plan

Capital Expansion

Department/Office

Road and Bridge

Fund – GL Key

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

Capital Project:

CP000159 - County Road 9 Improvements from County Road 52 to County Road 58

Description:

This project involves widening and overlaying a three-mile section of County Road 9 between County Roads 52 and 58 to address increasing traffic. The project includes improving culvert crossings and drainage, with utility relocations likely required. Construction is expected to begin in 2025, with funding provided through the fund balance.

Object Type	Cost Center	Object	2025	2026	2027	2028	2029
Expenses	252-RB250-0 - Road and Bridge Capital Improvements	52022 - Roads Contract Construction	2,270,000	-	-	-	-
Expenses Total			2,270,000	-	-	-	-

Larimer County Five-Year Capital Improvement Plan

Capital Expansion

Department/Office

Road and Bridge

Fund – GL Key

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

Capital Project:

CP000160 - County Road 50 Improvements

Description:

This project entails paving approximately 1.25 miles of gravel roads to reduce ongoing maintenance. Minor drainage improvements will also be made, and the pavement section will be widened to 26-28 feet. Design is expected to be complete in 2024, with construction to follow in 2025.

Object Type	Cost Center	Object	2025	2026	2027	2028	2029
Expenses	252-RB250-0 - Road and Bridge Capital Improvements	52022 - Roads Contract Construction	1,767,750	-	-	-	-
Expenses Total			1,767,750	-	-	-	-

Larimer County Five-Year Capital Improvement Plan

Capital Expansion

Department/Office

Road and Bridge

Fund – GL Key

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

Capital Project:

CP000161 - County Road 70 Improvements from County Road 13 to County Road 15

Description:

The project will reconstruct and widen a one-mile section of County Road 70 between County Roads 13 and 15. This phase is part of the Owl Canyon Corridor project, which includes wider shoulders, new pavement, and several bridges. Design will begin in 2025, with construction anticipated by 2028.

Object Type	Cost Center	Object	2025	2026	2027	2028	2029
Revenues	252-RB250-0 - Road and Bridge Capital Improvements	48255 - Tfr from Transp. Expansion	-	-	-	750,000	-
Revenues Total			-	-	-	750,000	-
Expenses	252-RB250-0 - Road and Bridge Capital Improvements	52022 - Roads Contract Construction	-	-	5,443,920	5,427,250	-
		52212 - Engineering Services	190,000	190,000	-	-	-
		55712 - Land	-	90,000	-	-	-
Expenses Total			190,000	280,000	5,443,920	5,427,250	-

Larimer County Five-Year Capital Improvement Plan

Capital Expansion

Department/Office

Road and Bridge

Fund – GL Key

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

Capital Project:

CP000162 - County Road 70 & County Road 15 Intersection Improvements

Description:

This project is the final phase of the Owl Canyon Corridor project and involves improvements to the intersection of County Roads 70 and 15. The scope may include constructing a roundabout and replacing the bridge over the North Poudre Canal. Design is expected to begin in 2027, with construction planned for 2029.

Object Type	Cost Center	Object	2025	2026	2027	2028	2029
Revenues	252-RB250-0 - Road and Bridge Capital Improvements	48255 - Tfr from Transp. Expansion	-	-	-	-	750,000
Revenues Total			-	-	-	-	750,000
Expenses	252-RB250-0 - Road and Bridge Capital Improvements	52022 - Roads Contract Construction	-	-	-	-	5,245,000
		52212 - Engineering Services	-	-	150,000	190,000	-
		55712 - Land	-	-	-	72,000	-
Expenses Total			-	-	150,000	262,000	5,245,000

Larimer County Five-Year Capital Improvement Plan

Capital Expansion

Department/Office

Facilities

Fund – GL Key

512 - Facilities Capital: FM620 - Facilities Capital

Capital Project:

CP000164 - Court Clerk Renovation at Justice Center

Description:

This project allocates funds to remodel the Court Clerk’s office at the Justice Center. The renovation will consolidate the Front Counter for the Clerk and Court Records with a 3-way separation counter, enhance security for non-public work areas, and create three new office spaces for supervisors. The remodel aims to improve staff security at service windows and provide a more private transaction experience for customers, while also accommodating increased staffing needs. This project will be funded with savings from other capital projects.

Object Type	Cost Center	Object	2025	2026	2027	2028	2029
	512-FM620-519 - Facilities Capital - FC Justice Center 201 LaPorte	55821 - Building Improvements Capital	600,000	-	-	-	-
Expenses Total			600,000	-	-	-	-

Larimer County Five-Year Capital Improvement Plan

Capital Expansion

Department/Office

Facilities

Fund – GL Key

512 - Facilities Capital: FM620 - Facilities Capital

Capital Project:

CP000165 - Renovation at 1601 Brodie - Estes Park

Description:

This project allocates funding to support the design and construction needed to relocate several departments within the 1601 Brodie building in Estes Park. Departments including the Clerk, Human Services, Community Development, Pre-Trial, and Probation will be moved to different areas of the building due to space constraints requested by the Estes School District. The renovation will include IT and security updates, ADA compliance improvements, and refurbishments for shared areas and the Sheriff's office. This project ensures continued rent-free use of the building, allowing the county to maintain a strong presence in Estes Park for the next 7-10 years. This project will be funded with savings from other completed capital projects.

Object Type	Cost Center	Object	2025	2026	2027	2028	2029
Expenses	512-FM620-521 - Facilities Capital - 1601 Brodie	55823 - Rental Improvements Capital	900,000	-	-	-	-
Expenses Total			900,000	-	-	-	-

Capital Renewal Projects

Larimer County Five-Year Capital Improvement Plan

Capital Renewal

Department/Office

The Ranch

Fund – GL Key

240 - The Ranch: TR100 - The Ranch Capital

Capital Project:

CP000078 - Master Planning Construction Projects 2025-2029

Description:

As part of its master plan, The Ranch's capital spending includes a new bathhouse, storage building, teaching kitchen expansion, new event arena, and youth hockey facilities. Costs include overall project consulting.

Object Type	Cost Center	Object	2025	2026	2027	2028	2029
Expenses	240-TR100-TR10909 - The Ranch Capital-McKee Teaching Kitchen	55801 - Buildings Capital	1,800,000	-	-	-	-
	240-TR100-TR10910 - The Ranch Capital-Event Arena/Yth HockeyFacility	55801 - Buildings Capital	250,000	10,000,000	10,000,000	10,000,000	10,000,000
	240-TR100-TR10912 - The Ranch Capital - CIP TR Sitewrk2 / Engineering Svcs	55822 - Land Improvements Capital	10,380,000	-	-	-	-
Expenses Total			12,430,000	10,000,000	10,000,000	10,000,000	10,000,000

Larimer County Five-Year Capital Improvement Plan

Capital Renewal

Department/Office

Natural Resources

Fund – GL Key

220 - Parks: NR617 - Parks Projects-Capital

Capital Project:

CP000088 - Americans with Disabilities Act Improvements

Description:

The Department of Natural Resources will conduct priority ADA improvements to make open spaces more accessible.

Object Type	Cost Center	Object	2025	2026	2027	2028	2029
Revenues	220-NR617-NRP022 - Parks ADA Improvements	48215 - Tfr from Open Lands	1,000	1,000	1,000	1,000	-
		48230 - Tfr from Conservation Trust	9,000	9,000	9,000	9,000	-
Revenues Total			10,000	10,000	10,000	10,000	-
Expenses	220-NR617-NRP022 - Parks ADA Improvements	51801 - Land Improvements Non-Capital	10,000	10,000	10,000	10,000	-
Expenses Total			10,000	10,000	10,000	10,000	-

Larimer County Five-Year Capital Improvement Plan

Capital Renewal

Department/Office

Natural Resources

Fund – GL Key

220 - Parks: NR617 - Parks Projects-Capital

Capital Project:

CP000089 - Director Contingency

Description:

Director Contingency

Object Type	Cost Center	Object	2025	2026	2027	2028	2029
Revenues	220-NR617-NRP027 - Parks Director Contingency	48215 - Tfr from Open Lands	63,015	67,760	8,546	16,400	-
		48220 - Tfr from Parks	17,357	12,857	12,145	5,125	-
		48230 - Tfr from Conservation Trust	37,493	27,993	225	225	-
Revenues Total			117,865	108,610	20,916	21,750	-
Expenses	220-NR617-NRP027 - Parks Director Contingency	51803 - Building Imp Non-Capital	117,865	108,610	20,916	21,750	-
Expenses Total			117,865	108,610	20,916	21,750	-

Larimer County Five-Year Capital Improvement Plan

Capital Renewal

Department/Office

Natural Resources

Fund – GL Key

220 - Parks: NR617 - Parks Projects-Capital

Capital Project:

CP000090 - Parks and Open Space Access Roads and Parking Asphalt Maintenance

Description:

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

Object Type	Cost Center	Object	2025	2026	2027	2028	2029
Revenues	220-NR617-NRP038 - Parks Projects Capital Asphalt Maintenance	48215 - Tfr from Open Lands	57,370	59,660	75,000	75,000	-
Revenues Total			57,370	59,660	75,000	75,000	-
Expenses	220-NR617-NRP038 - Parks Projects Capital Asphalt Maintenance	51801 - Land Improvements Non- Capital	57,370	59,660	75,000	75,000	-
Expenses Total			57,370	59,660	75,000	75,000	-

Larimer County Five-Year Capital Improvement Plan

Capital Renewal

Department/Office

Natural Resources

Fund – GL Key

220 - Parks: NR617 - Parks Projects-Capital

Capital Project:

CP000091 - Horsetooth Reservoir Boat Dock Replacement

Description:

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

Object Type	Cost Center	Object	2025	2026	2027	2028	2029
Revenues	220-NR617-NRP041 - Parks Projects Capital Horsetooth Reservoir Boat Dock Replacement	41203 - Fed-US Dept of Interior	160,000	-	-	-	-
		48230 - Tfr from Conservation Trust	160,000	-	-	-	-
Revenues Total			320,000	-	-	-	-
Expenses	220-NR617-NRP041 - Parks Projects Capital Horsetooth Reservoir Boat Dock Replacement	55822 - Land Improvements Capital	320,000	-	-	-	-
Expenses Total			320,000	-	-	-	-

Larimer County Five-Year Capital Improvement Plan

Capital Renewal

Department/Office

Natural Resources

Fund – GL Key

220 - Parks: NR617 - Parks Projects-Capital

Capital Project:

CP000092 - Natural Resources Asset Maintenance

Description:

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

Object Type	Cost Center	Object	2025	2026	2027	2028	2029
Revenues	220-NR617-NRP046 - Parks Projects Capital Asset Maintenance	48215 - Tfr from Open Lands	30,000	30,000	30,000	30,000	-
		48220 - Tfr from Parks	70,000	70,000	70,000	70,000	-
Revenues Total			100,000	100,000	100,000	100,000	-
Expenses	220-NR617-NRP046 - Parks Projects Capital Asset Maintenance	52601 - Buildings Repair/Maint	100,000	100,000	100,000	100,000	-
Expenses Total			100,000	100,000	100,000	100,000	-

Larimer County Five-Year Capital Improvement Plan

Capital Renewal

Department/Office

The Ranch

Fund – GL Key

240 - The Ranch: TR100 - The Ranch Capital

Capital Project:

CP000093 - The Ranch Capital Needs

Description:

Ad hoc improvement projects will be approved by The Ranch Director based on need and within the recommendations of the facility condition assessment.

Object Type	Cost Center	Object	2025	2026	2027	2028	2029
Expenses	240-TR100-TR00000 - The Ranch Capital-Overhead Allocation Key	52601 - Buildings Repair/Maint	1,621,000	2,000,000	2,000,000	2,000,000	2,000,000
Expenses Total			1,621,000	2,000,000	2,000,000	2,000,000	2,000,000

Larimer County Five-Year Capital Improvement Plan

Capital Renewal

Department/Office

Road and Bridge

Fund – GL Key

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

Capital Project:

CP000095 - Countywide Guardrail and Bridge Rail Replacement

Description:

The Larimer County Road and Bridge Department hired a consultant to inventory and inspect all guardrails and bridge rails on mainline county roads. With safety standards updated and materials degrading over time, replacements will be made in years 2025 through 2029. This project is funded with excess reserves.

Object Type	Cost Center	Object	2025	2026	2027	2028	2029
Expenses	252-RB250-0 - Road and Bridge Capital Improvements	52022 - Roads Contract Construction	118,000	122,000	126,000	130,000	134,000
Expenses Total			118,000	122,000	126,000	130,000	134,000

Larimer County Five-Year Capital Improvement Plan

Capital Renewal

Department/Office

Road and Bridge

Fund – GL Key

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

Capital Project:

CP000096 - Road and Bridge Minor Structure Replacements

Description:

Funding of \$1.8 million is provided for the annual minor structure replacement program. Structures are identified and replaced through the inspection program.

Object Type	Cost Center	Object	2025	2026	2027	2028	2029
Expenses	252-RB250-0 - Road and Bridge Capital Improvements	52028 - Small Structure Replacements	330,750	347,290	364,650	382,880	402,000
Expenses Total			330,750	347,290	364,650	382,880	402,000

Larimer County Five-Year Capital Improvement Plan

Capital Renewal

Department/Office

Information Technology

Fund – GL Key

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

Capital Project:

CP000102 - Printer/Scanner Replacement

Description:

This is the replacement plan for scanners and purchased printers outside of Larimer County's managed print program. The county will continue to phase out this replacement plan as it moves to managed print services.

Object Type	Cost Center	Object	2025	2026	2027	2028	2029
Expenses	508-IT460-0 - IT Printer\Scanner Replacement	51804 - Equipment Non-Capital	75,487	11,656	41,804	7,055	14,464
Expenses Total			75,487	11,656	41,804	7,055	14,464

Larimer County Five-Year Capital Improvement Plan

Capital Renewal

Department/Office

Information Technology

Fund – GL Key

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

Capital Project:

CP000103 - Audio/Visual Equipment Replacement

Description:

This project represents the countywide replacement plan for audio/visual devices and systems, including upgrades to security systems and new Zoom conference rooms added as part of the capital construction projects.

Object Type	Cost Center	Object	2025	2026	2027	2028	2029
Revenues	508-IT461-0 - IT Audio\Visual Replacement	48101 - Tfr from General	250,000	250,000	250,000	250,000	250,000
Revenues Total			250,000	250,000	250,000	250,000	250,000
Expenses	508-IT461-0 - IT Audio\Visual Replacement	51804 - Equipment Non-Capital	236,368	700,370	244,143	336,593	107,931
Expenses Total			236,368	700,370	244,143	336,593	107,931

Larimer County Five-Year Capital Improvement Plan

Capital Renewal

Department/Office

Information Technology

Fund – GL Key

508 - IT Capital: IT463 - IT-Infrastructure Replacement

Capital Project:

CP000104 - Information Technology Infrastructure Replacement

Description:

This project funds the replacement plan for Larimer County’s server and storage infrastructure. The county is aiming to move some applications to the cloud while maintaining others in the local data center. Additional work is being done to improve the business continuity plan.

Object Type	Cost Center	Object	2025	2026	2027	2028	2029
Revenues	508-IT463-0 - IT Infrastructure Replacement	48101 - Tfr from General	1,037,000	1,037,000	1,037,000	1,037,000	1,037,000
Revenues Total			1,037,000	1,037,000	1,037,000	1,037,000	1,037,000
Expenses	508-IT463-0 - IT Infrastructure Replacement	55811 - Equipment Capital	1,663,700	1,033,873	1,085,223	1,760,623	1,085,223
Expenses Total			1,663,700	1,033,873	1,085,223	1,760,623	1,085,223

Larimer County Five-Year Capital Improvement Plan

Capital Renewal

Department/Office

Information Technology

Fund – GL Key

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

Capital Project:

CP000105 - Technical Communications Replacement

Description:

This is the replacement plan for the entire public safety radio system, including hardware on towers, patrol car equipment, and pagers. Increased costs for the new 800Mhz public safety radio system are expected.

Object Type	Cost Center	Object	2025	2026	2027	2028	2029
Revenues	508-IT464-0 - IT Technical Comm Replacement	48101 - Tfr from General	288,000	528,000	528,000	528,000	528,000
		48220 - Tfr from Parks	37,523	37,523	37,523	37,523	37,523
Revenues Total			325,523	565,523	565,523	565,523	565,523
Expenses	508-IT464-0 - IT Technical Comm Replacement	51804 - Equipment Non-Capital	296,585	334,705	908,293	719,051	358,754
Expenses Total			296,585	334,705	908,293	719,051	358,754

Larimer County Five-Year Capital Improvement Plan

Capital Renewal

Department/Office

Information Technology

Fund – GL Key

508 - IT Capital: IT465 - IT-Business Software

Capital Project:

CP000106 - Enterprise Business Software Replacement

Description:

\$1.6 million is budgeted for the replacement of critical business software in 2025. The plan includes a refresh of end-of-life applications and a focus on driving improved value, business efficiency, and support cost reductions. The five-year spending estimate totals \$8.2 million.

Object Type	Cost Center	Object	2025	2026	2027	2028	2029
Revenues	508-IT465-0 - IT Business Software	48101 - Tfr from General	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000
Revenues Total			1,200,000	1,200,000	1,200,000	1,200,000	1,200,000
Expenses	508-IT465-0 - IT Business Software	52034 - External Software	900,000	1,300,000	2,400,000	250,000	800,000
		53738 - Internal IT Project Billing	700,000	750,000	725,000	100,000	300,000
Expenses Total			1,600,000	2,050,000	3,125,000	350,000	1,100,000

Larimer County Five-Year Capital Improvement Plan

Capital Renewal

Department/Office

Information Technology

Fund – GL Key

508 - IT Capital: IT491 - Network Infrastructure Replace

Capital Project:

CP000107 - Network Replacement

Description:

This project funds the replacement of Larimer County's network platform. A major replacement will occur between 2024 and 2025, with funding in place to support the upgrade.

Object Type	Cost Center	Object	2025	2026	2027	2028	2029
Revenues	508-IT491-0 - Network Infrastructure Replacement	48101 - Tfr from General	225,000	225,000	225,000	225,000	225,000
Revenues Total			225,000	225,000	225,000	225,000	225,000
Expenses	508-IT491-0 - Network Infrastructure Replacement	55811 - Equipment Capital	1,611,020	95,955	380,335	27,672	81,087
Expenses Total			1,611,020	95,955	380,335	27,672	81,087

Larimer County Five-Year Capital Improvement Plan

Capital Renewal

Department/Office

Information Technology

Fund – GL Key

508 - IT Capital: IT500 - IT-Fiber infrastructure

Capital Project:

CP000108 - Fiber Infrastructure Replacement

Description:

Fiber infrastructure replacement costs are increasing due to a rate hike by the Platte River Power Authority. Larimer County plans to negotiate with PRPA and explore alternative connectivity technologies in partnership with municipal broadband providers.

Object Type	Cost Center	Object	2025	2026	2027	2028	2029
Revenues	508-IT500-0 - IT Fiber infrastructure	43176 - External Sales	20,000	20,000	20,000	20,000	20,000
		48101 - Tfr from General	250,000	400,000	400,000	400,000	400,000
		48220 - Tfr from Parks	14,000	14,000	14,000	15,000	15,000
		48300 - Tfr from Solid Waste	12,000	12,000	12,000	12,000	12,000
Revenues Total			296,000	446,000	446,000	447,000	447,000
Expenses	508-IT500-0 - IT Fiber infrastructure	52201 - Technology Services	2,250	2,250	2,250	2,250	2,250
		52452 - Equipment Leases (GASB87)	281,734	352,782	365,830	373,817	375,817
Expenses Total			283,984	355,032	368,080	376,067	378,067

Larimer County Five-Year Capital Improvement Plan

Capital Renewal

Department/Office

Facilities

Fund – GL Key

610 - Facilities Management: FM201 - Facilities Building Component Replacement

Capital Project:

CP000109 - General Building Component Replacement

Description:

This project includes funding for the scheduled replacement of various building systems and components such as HVAC, generators, and plumbing. The plan includes funding for Natural Resources and Public Safety facilities.

Object Type	Cost Center	Object	2025	2026	2027	2028	2029
Revenues	610-FM201-0 - Facilities Component Replacement	48101 - Tfr from General	1,867,000	2,953,010	3,041,600	3,132,848	3,226,834
Revenues Total			1,867,000	2,953,010	3,041,600	3,132,848	3,226,834
Expenses	610-FM201-0 - Facilities Component Replacement	51804 - Equipment Non-Capital	2,089,386	1,960,000	1,960,000	1,960,000	1,960,000
Expenses Total			2,089,386	1,960,000	1,960,000	1,960,000	1,960,000

Larimer County Five-Year Capital Improvement Plan

Capital Renewal

Department/Office

Fleet

Fund – GL Key

612 - Fleet Services: FL400 - Fleet Equipment Purchases

Capital Project:

CP000110 - Fleet Capital Equipment Plan

Description:

Funding for the annual Fleet Replacement Plan. The plan is funded through replacement rate charges to departments over the life of the equipment. The 2025 Capital Fleet Plan includes the purchase of 111 pieces of equipment.

Object Type	Cost Center	Object	2025	2026	2027	2028	2029
Expenses	612-FL400-0 - Fleet Equipment Purchases	55811 - Equipment Capital	8,263,820	11,613,672	8,797,465	5,658,274	5,662,261
Expenses Total			8,263,820	11,613,672	8,797,465	5,658,274	5,662,261

Larimer County Five-Year Capital Improvement Plan

Capital Renewal

Department/Office

Road and Bridge

Fund – GL Key

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

Capital Project:

CP000111 - Guardrail on County Roads 69 and 74E

Description:

Guardrails will be installed on County Roads 69 and 74E to enhance safety. The project is funded through a combination of a grant and fund balance.

Object Type	Cost Center	Object	2025	2026	2027	2028	2029
Revenues	252-RB250-0 - Road and Bridge Capital Improvements	41505 - Psth-CO Dept Transportation	252,240	-	-	-	-
Revenues Total			252,240	-	-	-	-
Expenses	252-RB250-0 - Road and Bridge Capital Improvements	52022 - Roads Contract Construction	280,270	-	-	-	-
		52212 - Engineering Services	-	-	-	-	-
Expenses Total			280,270	-	-	-	-

Larimer County Five-Year Capital Improvement Plan

Capital Renewal

Department/Office

Road and Bridge

Fund – GL Key

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

Capital Project:

CP000118 - Structure Replacement on County Road 63E

Description:

This project will replace the bridge on County Road 63E over the Poudre River at State Highway 14, which is functionally obsolete and presents a safety concern. Design is set to begin in 2025, with construction following. The project is funded from the Road and Bridge fund balance, with a focus on improving both the safety and functionality of the structure for all users.

Object Type	Cost Center	Object	2025	2026	2027	2028	2029
Expenses	252-RB250-0 - Road and Bridge Capital Improvements	52212 - Engineering Services	100,000	150,000	150,000	-	-
Expenses Total			100,000	150,000	150,000	-	-

Larimer County Five-Year Capital Improvement Plan

Capital Renewal

Department/Office

Natural Resources

Fund – GL Key

215 - Open Lands: NR727 - Acq and Restoration Ext-Cap

Capital Project:

CP000124 - Red Mountain Open Space Boxelder Creek

Description:

This project will restore a portion of Boxelder Creek in Red Mountain Open Space. The restoration is part of a larger goal to ensure ecological integrity and improve wildlife habitat in the area. The Department of Natural Resources prioritizes this project to maintain a high standard for open space conservation.

Object Type	Cost Center	Object	2025	2026	2027	2028	2029
Revenues	215-NR727-NRL001 - Natural Resources-RMOS Boxelder Creek	48215 - Tfr from Open Lands	450,000	-	-	-	-
Revenues Total			450,000	-	-	-	-
Expenses	215-NR720-0 - Open Lands Acquisition Extension	58215 - Tfr to Open L	450,000	-	-	-	-
	215-NR727-NRL001 - Natural Resources-RMOS Boxelder Creek	51801 - Land Improvements Non-Capital	450,000	-	-	-	-
Expenses Total			900,000	-	-	-	-

Larimer County Five-Year Capital Improvement Plan

Capital Renewal

Department/Office

Natural Resources

Fund – GL Key

215 - Open Lands: NR727 - Acq and Restoration Ext-Cap

Capital Project:

CP000125 - Heaven's Door Habitat Restoration

Description:

Natural Resources will restore degraded ecosystems at Heaven's Door Open Space, enhancing habitat resilience and improving conditions for local wildlife. This restoration is aligned with Larimer County's long-term goals of ecosystem integrity and land stewardship.

Object Type	Cost Center	Object	2025	2026	2027	2028	2029
Revenues	215-NR727-NRL049 - Acq and Restoration Ext-Cap - Heaven's Door Habitat Restore	48215 - Tfr from Open Lands	250,000	-	-	-	-
Revenues Total			250,000	-	-	-	-
Expenses	215-NR727-NRL049 - Acq and Restoration Ext-Cap - Heaven's Door Habitat Restore	52002 - Landscaping/Reveg etation Svcs	250,000	-	-	-	-
Expenses Total			250,000	-	-	-	-

Larimer County Five-Year Capital Improvement Plan

Capital Renewal

Department/Office

Natural Resources

Fund – GL Key

215 - Open Lands: NR737 - Open Lands Acquisitions and Improvements Original

Capital Project:

CP000126 - Horsetooth Reservoir Rotary Parking Lot Rebuild

Description:

Natural Resources will rebuild the Rotary Parking Lot on the east side of Horsetooth Reservoir. This project focuses on improving drainage, enhancing stability, and maintaining access to the area. The rebuild will help accommodate high visitor traffic and maintain the facility's access.

Object Type	Cost Center	Object	2025	2026	2027	2028	2029
Revenues	215-NR737-NRL022 - Natural Resources- HTRes Rotary Pking Lot Rebuild	41203 - Fed-US Dept of Interior	220,000	-	-	-	-
		48230 - Tfr from Conservation Trust	220,000	-	-	-	-
Revenues Total			440,000	-	-	-	-
Expenses	215-NR737-NRL022 - Natural Resources- HTRes Rotary Pking Lot Rebuild	51801 - Land Improvements Non- Capital	440,000	-	-	-	-
Expenses Total			440,000	-	-	-	-

Larimer County Five-Year Capital Improvement Plan

Capital Renewal

Department/Office

Natural Resources

Fund – GL Key

220 - Parks: NR617 - Parks Projects-Capital

Capital Project:

CP000127 - Federal Lands Access Program -- Carter

Description:

In partnership with the Federal Highways Administration, the Department of Natural Resources will pave several existing roads and parking lots at Carter Lake. This project will improve visitor services and maintain infrastructure as part of the department's Master Plan for the Carter Lake area. Funding will include a match from the Federal Lands Access Program.

Object Type	Cost Center	Object	2025	2026	2027	2028	2029
Revenues	220-NR617-NRP039 - Parks Project Capital - FLAP28%\$1668310Carter	48220 - Tfr from Parks	238,330	238,330	-	-	-
		48230 - Tfr from Conservation Trust	595,830	595,830	-	-	-
Revenues Total			834,160	834,160	-	-	-
Expenses	220-NR617-NRP039 - Parks Project Capital - FLAP28%\$1668310Carter	51801 - Land Improvements Non- Capital	834,160	834,160	-	-	-
Expenses Total			834,160	834,160	-	-	-

Larimer County Five-Year Capital Improvement Plan

Capital Renewal

Department/Office

Natural Resources

Fund – GL Key

220 - Parks: NR617 - Parks Projects-Capital

Capital Project:

CP000128 - Federal Lands Access Program -- Horsetooth

Description:

In collaboration with the Federal Highways Administration, Natural Resources will pave existing roads and parking lots at Horsetooth Reservoir to improve access to recreation.

Object Type	Cost Center	Object	2025	2026	2027	2028	2029
Revenues	220-NR617-NRP042 - Parks Project Capital - FLAP28%\$1441690Horsetooth	48220 - Tfr from Parks	205,960	205,960	-	-	-
		48230 - Tfr from Conservation Trust	514,890	514,890	-	-	-
Revenues Total			720,850	720,850	-	-	-
Expenses	220-NR617-NRP042 - Parks Project Capital - FLAP28%\$1441690Horsetooth	51801 - Land Improvements Non- Capital	720,850	720,850	-	-	-
Expenses Total			720,850	720,850	-	-	-

Larimer County Five-Year Capital Improvement Plan

Capital Renewal

Department/Office

Financial Services

Fund – GL Key

101 - General Fund: FN602 - ADA Compliance

Capital Project:

CP000145 - Americans with Disabilities Act Compliance Projects

Description:

Funds will be used to continue the implementation of Larimer County's ADA Compliance Transition Plan, focusing on building improvements. In 2025, projects will address accessibility in restrooms at 200 W. Oak St. Recent state legislation may affect project costs and timelines, but the goal is to meet ADA standards effectively.

Object Type	Cost Center	Object	2025	2026	2027	2028	2029
Expenses	101-FN602-FNADACAP - ADA Compliance Capital Projects	53610 - Projects	150,000	150,000	150,000	150,000	-
Expenses Total			150,000	150,000	150,000	150,000	-

Larimer County Five-Year Capital Improvement Plan

Capital Renewal

Department/Office

Commissioners and County Manager

Fund – GL Key

522 - Replacement Capital: 522CM110 – Replacement Plan – Non-Departmental

Capital Project:

CP000146 - Replacement Plan for Miscellaneous County Equipment

Description:

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

Object Type	Cost Center	Object	2025	2026	2027	2028	2029
Revenues	522-522CM110-0 - Replacement Non-Departmental Services and Transfers	48101 - Tfr from General	1,230,000	-	-	-	-
Revenues	522-522CM850-CMPACPEG - Replacement Public Affairs PEG Fees	43177 - External Contracts	20,000	-	-	-	-
Revenues Total			1,250,000	-	-	-	-
Expenses	522-522CM110-0 - Replacement Non-Departmental Services and Transfers	51804 - Equipment Non-Capital	3,954,317	2,535,000	1,547,000	1,936,000	1,091,000
Expenses Total			3,954,317	2,535,000	1,547,000	1,936,000	1,091,000

Larimer County Five-Year Capital Improvement Plan

Capital Renewal

Department/Office

Road and Bridge

Fund – GL Key

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

Capital Project:

CP000157 - Replace Bridge on CR11H Over Big Thompson

Description:

Funding is allocated to replace the bridge on County Road 11H, 0.3 miles north of Highway 402. The structure is functionally obsolete and presents a safety concern due to its narrowness and increased traffic. Design will begin in 2025, with construction planned for 2027. The project is funded through a combination of capital expansion fees and fund balance.

Object Type	Cost Center	Object	2025	2026	2027	2028	2029
Revenues	252-RB250-0 - Road and Bridge Capital Improvements	48255 - Tfr from Transp. Expansion	200,000	-	-	-	-
Revenues Total			200,000	-	-	-	-
Expenses	252-RB250-0 - Road and Bridge Capital Improvements	52027 - Bridge Replacements	-	-	1,725,000	-	-
		52212 - Engineering Services	350,000	-	-	-	-
		55712 - Land	50,000	-	-	-	-
Expenses Total			400,000	-	1,725,000	-	-

Land and Real Asset Acquisitions

Larimer County Five-Year Capital Improvement Plan

Land and Real Asset Acquisitions

Department/Office

Natural Resources

Fund – GL Key

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

Capital Project:

CP000077 - Land Acquisitions

Description:

The Department of Natural Resources conserves and acquires land both in fee-title and conservation easements for habitat, community separators, scenic recreation, agriculture and/or other natural resource values as outlined in the ballot language of the dedicated sales tax to fund these acquisitions.

Object Type	Cost Center	Object	2025	2026	2027	2028	2029
Expenses	215-NR720-0 - Open Lands Acquisition Extension	55712 - Land	1,900,190	2,137,710	2,356,606	1,374,687	2,020,790
Expenses Total			1,900,190	2,137,710	2,356,606	1,374,687	2,020,790

Section D – Budget by Funds

2025 BUDGET

ALL FUNDS

Description	FY2023 Actual	FY2024 Adopted	FY2024 Changes	FY2024 Revised	FY 2025 Adopted	Var to Revised (\$)	Var to Revised (%)
Beginning Fund Balance	435,621,481	305,656,149	78,633,528	384,289,677	315,453,723	(68,835,954)	(17.91%)
Revenue							
Assessments	320,045	322,283	18,226	340,509	302,736	(37,773)	(11.09%)
Capital Contribution	0	0	0	0	0	0	
Debt Proceeds	0	0	0	0	0	0	
Direct Federal	7,426,880	3,055,362	17,416,806	20,472,168	900,790	(19,571,378)	(95.60%)
Direct State	32,238,185	21,342,727	4,567,097	25,909,824	23,228,939	(2,680,885)	(10.35%)
Donations	292,517	143,090	775,700	918,790	114,870	(803,920)	(87.50%)
External Charges for Services	55,817,090	59,727,958	1,128,670	60,856,628	72,308,540	11,451,912	18.82%
Federal Shared	2,713,060	2,490,000	0	2,490,000	2,320,000	(170,000)	(6.83%)
Interest Earnings	25,008,940	10,365,369	5,164,197	15,529,566	10,074,502	(5,455,064)	(35.13%)
Internal Charges for Services	64,933,346	66,086,230	125,264	66,211,494	70,067,430	3,855,936	5.82%
Licenses and Permits	16,070,118	12,217,102	0	12,217,102	11,153,684	(1,063,418)	(8.70%)
Local Government	6,195,035	9,101,355	755,292	9,856,647	9,671,192	(185,455)	(1.88%)
Other Miscellaneous Revenue	13,481,039	14,446,223	1,108,303	15,554,526	19,279,144	3,724,618	23.95%
Other Taxes	12,574,674	12,780,532	16,721	12,797,253	13,170,546	373,293	2.92%
Pass Through Other Grants	681,647	326,297	208,749	535,046	51,400	(483,646)	(90.39%)
Pass Through State Grants	40,011,366	50,175,287	(581,819)	49,593,468	47,128,004	(2,465,464)	(4.97%)
Private Grants	228,206	222,775	35,000	257,775	154,400	(103,375)	(40.10%)
Property Taxes	159,917,826	192,399,764	85,610	192,485,374	197,068,709	4,583,335	2.38%
Refunds of Expenditures	1,522,733	1,478,500	0	1,478,500	1,549,298	70,798	4.79%
Sale of Capital Outlay Assets	1,081,984	525,000	401,230	926,230	1,148,500	222,270	24.00%
Sales and Use Tax	74,866,113	78,823,108	55,067	78,878,175	79,720,502	842,327	1.07%
State Shared	12,180,378	10,827,506	6,453,076	17,280,582	11,436,753	(5,843,829)	(33.82%)
Transfer from County Funds	52,137,800	47,418,103	15,358,522	62,776,625	66,170,261	3,393,636	5.41%
Revenue Total	579,698,982	594,274,571	53,091,711	647,366,282	637,020,200	(10,346,082)	(1.60%)
Expense							
Allocations	8,500,636	9,923,660	589,960	10,513,620	9,485,290	(1,028,330)	(9.78%)
Budgeted Beginning Balance		0	20,300	20,300	0	(20,300)	(100.00%)
Capital Outlay	98,622,960	60,646,016	29,346,055	89,992,071	86,585,980	(3,406,091)	(3.78%)
Client/Inmate Expenditures	5,894,887	8,020,510	(1,203,457)	6,817,053	5,824,207	(992,846)	(14.56%)
County Share	3,994,793	3,861,308	0	3,861,308	4,235,702	374,394	9.70%
Debt Service	11,156,996	6,479,346	28,010	6,507,356	6,528,640	21,284	0.33%
Depreciation/Amortization Exp	0	0	0	0	0	0	
Fees/Dues	6,881,177	3,407,518	468,539	3,876,057	2,365,474	(1,510,583)	(38.97%)
Insurance	45,357,450	40,041,971	7,768,884	47,810,855	46,102,561	(1,708,294)	(3.57%)
Inventory Reporting	(37,468)	5,000	0	5,000	5,000	0	0.00%
Non-Capital Assets	8,613,559	7,637,514	2,498,410	10,135,924	8,813,304	(1,322,620)	(13.05%)
Operational Services	28,678,191	58,115,721	3,071,323	61,187,044	52,858,108	(8,328,936)	(13.61%)
Other Expenditures	48,479,496	56,919,151	19,207,513	76,126,664	72,763,683	(3,362,981)	(4.42%)
Personnel	231,207,002	247,156,976	2,448,018	249,604,994	254,555,080	4,950,086	1.98%
Professional Services	31,040,272	28,649,076	4,278,651	32,927,727	31,663,860	(1,263,867)	(3.84%)
Rentals	17,020,343	19,468,709	249,527	19,718,236	20,658,363	940,127	4.77%
Repair and Maintenance	9,484,955	8,544,534	53,191	8,597,725	7,631,058	(966,667)	(11.24%)
Resale Expenditures	215,674	143,130	0	143,130	200,700	57,570	40.22%
Supplies	21,486,451	15,801,140	2,477,354	18,278,494	16,842,476	(1,436,018)	(7.86%)
Transfers to County Funds	52,137,800	47,286,750	15,318,358	62,605,108	65,811,622	3,206,514	5.12%
Travel and Training	2,372,209	2,755,643	219,590	2,975,233	2,816,665	(158,568)	(5.33%)
Utilities	4,277,391	4,299,014	199,323	4,498,337	4,453,579	(44,758)	(0.99%)
Expense Total	635,384,773	629,162,687	87,039,549	716,202,236	700,201,352	(16,000,884)	(2.23%)
Ending Fund Balance	379,931,493	270,768,033	44,685,690	315,453,723	252,272,571	(63,181,152)	(20.03%)

2025 BUDGET

101 - GENERAL FUND

Description	FY2023 Actual	FY2024 Adopted	FY2024 Changes	FY2024 Revised	FY 2025 Adopted	Var to Revised (\$)	Var to Revised (%)
Beginning Fund Balance	42,010,379	31,121,814	22,084,309	53,206,123	62,362,726	9,156,603	17.21%
Revenue							
Debt Proceeds	0	0	0	0	0	0	
Direct Federal	843,561	341,296	186,225	527,521	234,990	(292,531)	(55.45%)
Direct State	3,176,655	1,853,270	2,092,040	3,945,310	2,616,609	(1,328,701)	(33.68%)
Donations	60,746	48,680	2,700	51,380	17,700	(33,680)	(65.55%)
External Charges for Services	17,042,076	17,864,836	847,750	18,712,586	17,752,287	(960,299)	(5.13%)
Federal Shared	0	0	0	0	0	0	
Interest Earnings	14,997,787	7,215,000	3,000,000	10,215,000	4,994,500	(5,220,500)	(51.11%)
Internal Charges for Services	3,006,252	2,814,366	259,770	3,074,136	3,071,639	(2,497)	(0.08%)
Licenses and Permits	513,138	522,710	0	522,710	536,900	14,190	2.71%
Local Government	5,326,431	7,043,055	412,529	7,455,584	7,888,541	432,957	5.81%
Other Miscellaneous Revenue	9,233,121	9,844,150	323,778	10,167,928	9,674,460	(493,468)	(4.85%)
Pass Through State Grants	924,757	904,968	216,483	1,121,451	855,385	(266,066)	(23.73%)
Private Grants	43,444	32,000	10,000	42,000	13,000	(29,000)	(69.05%)
Property Taxes	130,708,899	160,763,499	0	160,763,499	164,020,000	3,256,501	2.03%
Refunds of Expenditures	197	0	0	0	0	0	
Sale of Capital Outlay Assets	0	0	0	0	0	0	
Sales and Use Tax	11,015,220	13,290,600	55,067	13,345,667	13,345,667	0	0.00%
State Shared	1,401,504	316,870	6,000,000	6,316,870	290,560	(6,026,310)	(95.40%)
Transfer from County Funds	4,460,485	424,980	5,416,190	5,841,170	6,253,000	411,830	7.05%
Revenue Total	202,754,272	223,280,280	18,822,532	242,102,812	231,565,238	(10,537,574)	(4.35%)
Expense							
Allocations	386,548	468,239	75,580	543,819	480,072	(63,747)	(11.72%)
Capital Outlay	0	0	0	0	0	0	
Client/Inmate Expenditures	1,592,294	1,698,170	36,180	1,734,350	1,764,391	30,041	1.73%
County Share	161	200	0	200	210	10	5.00%
Debt Service	1,603,600	0	0	0	56,000	56,000	
Fees/Dues	437,806	485,408	17,630	503,038	520,211	17,173	3.41%
Insurance	2,060,863	2,552,007	350	2,552,357	2,616,000	63,643	2.49%
Non-Capital Assets	1,335,529	1,172,056	270,215	1,442,271	1,178,378	(263,893)	(18.30%)
Operational Services	5,449,290	9,442,751	727,694	10,170,445	8,082,778	(2,087,667)	(20.53%)
Other Expenditures	3,042,585	5,726,951	3,562,160	9,289,111	8,572,562	(716,549)	(7.71%)
Personnel	125,001,609	134,692,181	1,672,776	136,364,957	141,183,148	4,818,191	3.53%
Professional Services	11,228,317	13,507,159	674,614	14,181,773	14,628,309	446,536	3.15%
Rentals	8,490,692	9,675,529	56,315	9,731,844	10,242,323	510,479	5.25%
Repair and Maintenance	445,689	586,495	47,090	633,585	496,512	(137,073)	(21.63%)
Resale Expenditures	4,844	2,130	0	2,130	5,000	2,870	134.74%
Supplies	2,459,909	2,801,628	241,964	3,043,592	3,184,590	140,998	4.63%
Transfers to County Funds	30,636,470	34,948,539	5,617,524	40,566,063	41,934,526	1,368,463	3.37%
Travel and Training	1,184,956	1,377,740	171,641	1,549,381	1,572,642	23,261	1.50%
Utilities	555,551	623,293	14,000	637,293	698,410	61,117	9.59%
Expense Total	195,916,713	219,760,476	13,185,733	232,946,209	237,216,062	4,269,853	1.83%
Ending Fund Balance	48,847,939	34,641,618	27,721,108	62,362,726	56,711,902	(5,650,824)	(9.06%)

2025 BUDGET

102 - DISASTER CONTINGENCY

Description	FY2023 Actual	FY2024 Adopted	FY2024 Changes	FY2024 Revised	FY 2025 Adopted	Var to Revised (\$)	Var to Revised (%)
Beginning Fund Balance	11,030,000	11,030,000	0	11,030,000	18,730,000	7,700,000	69.81%
Revenue							
Transfer from County Funds	0	8,000,000	1,500,000	9,500,000	0	(9,500,000)	(100.00%)
Revenue Total	0	8,000,000	1,500,000	9,500,000	0	(9,500,000)	(100.00%)
Expense							
Transfers to County Funds	0	0	1,800,000	1,800,000	1,542,000	(258,000)	(14.33%)
Expense Total	0	0	1,800,000	1,800,000	1,542,000	(258,000)	(14.33%)
Ending Fund Balance	11,030,000	19,030,000	(300,000)	18,730,000	17,188,000	(1,542,000)	(8.23%)

2025 BUDGET

105 - DISASTER RESPONSE

Description	FY2023 Actual	FY2024 Adopted	FY2024 Changes	FY2024 Revised	FY 2025 Adopted	Var to Revised (\$)	Var to Revised (%)
Beginning Fund Balance	54,480,649	37,014,412	5,507,196	42,521,608	25,189,514	(17,332,094)	(40.76%)
Revenue							
Direct Federal	5,608,853	1,720,838	11,830,206	13,551,044	0	(13,551,044)	(100.00%)
Direct State	600,411	24,000	0	24,000	0	(24,000)	(100.00%)
External Charges for Services			0	0		0	
Interest Earnings	446,143	0	0	0	0	0	
Other Miscellaneous Revenue	5,360	10,000	0	10,000	0	(10,000)	(100.00%)
Pass Through Other Grants	125,000	0	0	0	0	0	
Pass Through State Grants	228,513	0	0	0	1,972,046	1,972,046	
Refunds of Expenditures	0	0	0	0		0	
Sales and Use Tax	0		0			0	
Transfer from County Funds			1,800,000	1,800,000		(1,800,000)	(100.00%)
Revenue Total	7,014,281	1,754,838	13,630,206	15,385,044	1,972,046	(13,412,998)	(87.18%)
Expense							
Allocations	52,864	0	32,852	32,852	0	(32,852)	(100.00%)
Capital Outlay	39,914	35,000	557,207	592,207	0	(592,207)	(100.00%)
Client/Inmate Expenditures	139,329	0	0	0	0	0	
Fees/Dues	45,681	0	0	0	0	0	
Non-Capital Assets	2,010,281	368,250	1,219,423	1,587,673	100,000	(1,487,673)	(93.70%)
Operational Services	169,720	196,000	179,916	375,916	0	(375,916)	(100.00%)
Other Expenditures	9,763,392	6,513,616	7,739,827	14,253,443	6,551,019	(7,702,424)	(54.04%)
Personnel	476,832	137,612	22,669	160,281	0	(160,281)	(100.00%)
Professional Services	5,968,838	630,002	3,819,274	4,449,276	1,661,407	(2,787,869)	(62.66%)
Rentals	1,253	0	0	0	0	0	
Repair and Maintenance	0	0	0	0	0	0	
Supplies	32,480	0	0	0	0	0	
Transfers to County Funds	258,355	5,421,740	5,843,000	11,264,740	10,374,143	(890,597)	(7.91%)
Travel and Training	3,377	0	0	0	0	0	
Utilities	11,006	2,250	(1,500)	750	0	(750)	(100.00%)
Expense Total	18,973,321	13,304,470	19,412,668	32,717,138	18,686,569	(14,030,569)	(42.88%)
Ending Fund Balance	42,521,608	25,464,780	(275,266)	25,189,514	8,474,991	(16,714,523)	(66.36%)

2025 BUDGET

125 - SECTION 125

Description	FY2023 Actual	FY2024 Adopted	FY2024 Changes	FY2024 Revised	FY 2025 Adopted	Var to Revised (\$)	Var to Revised (%)
Beginning Fund Balance	174,513	169,433	2,645	172,078	150,078	(22,000)	(12.78%)
Revenue							
Other Miscellaneous Revenue	21,920	5,000	0	5,000	5,000	0	0.00%
Revenue Total	21,920	5,000	0	5,000	5,000	0	0.00%
Expense							
Insurance	0	0	0	0	0	0	
Personnel	0	0	0	0		0	
Professional Services	24,355	27,000	0	27,000	27,000	0	0.00%
Expense Total	24,355	27,000	0	27,000	27,000	0	0.00%
Ending Fund Balance	172,078	147,433	2,645	150,078	128,078	(22,000)	(14.66%)

2025 BUDGET

200 - SALES TAX

Description	FY2023 Actual	FY2024 Adopted	FY2024 Changes	FY2024 Revised	FY 2025 Adopted	Var to Revised (\$)	Var to Revised (%)
Beginning Fund Balance	7,694,649	6,824,615	(111,417)	6,713,198	8,330,738	1,617,540	24.09%
Revenue							
Direct State	(114)	0	0	0	0	0	
Interest Earnings	458,443	436,440	0	436,440	436,562	122	0.03%
Other Taxes	0	0	0	0	0	0	
Pass Through State Grants	227	0	0	0	0	0	
Sales and Use Tax	14,956,532	14,083,308	0	14,083,308	14,382,924	299,616	2.13%
Revenue Total	15,415,088	14,519,748	0	14,519,748	14,819,486	299,738	2.06%
Expense							
Fees/Dues	593	800	0	800	800	0	0.00%
Insurance	1,616	1,640	0	1,640	1,864	224	13.66%
Operational Services	3,349	3,120	0	3,120	3,800	680	21.79%
Other Expenditures	11,766,451	12,478,560	0	12,478,560	12,607,293	128,733	1.03%
Personnel	358,685	367,768	4,000	371,768	403,452	31,684	8.52%
Professional Services	0	5,200	0	5,200	4,000	(1,200)	(23.08%)
Rentals	10,976	37,920	(4,000)	33,920	12,842	(21,078)	(62.14%)
Supplies	578	2,160	0	2,160	2,400	240	11.11%
Transfers to County Funds	4,250,000	0	0	0	6,000,000	6,000,000	
Travel and Training	1,949	3,640	0	3,640	8,400	4,760	130.77%
Utilities	2,340	1,400	0	1,400	3,200	1,800	128.57%
Expense Total	16,396,538	12,902,208	0	12,902,208	19,048,051	6,145,843	47.63%
Ending Fund Balance	6,713,198	8,442,155	(111,417)	8,330,738	4,102,173	(4,228,565)	(50.76%)

2025 BUDGET

215 - OPEN LANDS

Description	FY2023 Actual	FY2024 Adopted	FY2024 Changes	FY2024 Revised	FY 2025 Adopted	Var to Revised (\$)	Var to Revised (%)
Beginning Fund Balance	21,640,027	26,348,459	3,074,560	29,423,019	35,451,587	6,028,568	20.49%
Revenue							
Direct Federal	0	0	0	0	220,000	220,000	
Direct State	(833)	0	1,136,094	1,136,094	0	(1,136,094)	(100.00%)
Donations	15,000	0	2,000	2,000	0	(2,000)	(100.00%)
External Charges for Services	166,938	257,193	0	257,193	152,569	(104,624)	(40.68%)
Interest Earnings	1,093,848	134,320	0	134,320	930,223	795,903	592.54%
Licenses and Permits	1,593,987	1,660,500	0	1,660,500	1,629,170	(31,330)	(1.89%)
Local Government	226,223	209,160	0	209,160	231,118	21,958	10.50%
Other Miscellaneous Revenue	38,050	0	0	0	0	0	
Pass Through State Grants	1,666	0	0	0	0	0	
Sale of Capital Outlay Assets	0	0	0	0	0	0	
Sales and Use Tax	11,650,660	12,262,190	0	12,262,190	12,391,783	129,593	1.06%
State Shared	104,625	0	453,076	453,076	0	(453,076)	(100.00%)
Transfer from County Funds	2,182,708	1,449,141	2,290,300	3,739,441	2,592,250	(1,147,191)	(30.68%)
Revenue Total	17,072,871	15,972,504	3,881,470	19,853,974	18,147,113	(1,706,861)	(8.60%)
Expense							
Allocations	2,217,214	2,752,635	67,772	2,820,407	3,036,279	215,872	7.65%
Budgeted Beginning Balance		0	0	0	0	0	
Capital Outlay	302,068	2,864,550	1,780,210	4,644,760	3,572,440	(1,072,320)	(23.09%)
Fees/Dues	130,872	137,190	(500)	136,690	128,200	(8,490)	(6.21%)
Insurance	2,529	0	0	0	0	0	
Non-Capital Assets	593,542	261,610	694,425	956,035	893,410	(62,625)	(6.55%)
Operational Services	196,033	309,288	37,656	346,944	347,253	309	0.09%
Other Expenditures	320,973	234,138	7,043	241,181	222,300	(18,881)	(7.83%)
Personnel	2,302,465	2,016,371	(5,542)	2,010,829	2,037,267	26,438	1.31%
Professional Services	66,120	107,200	23,741	130,941	30,000	(100,941)	(77.09%)
Rentals	191,557	194,600	0	194,600	240,100	45,500	23.38%
Repair and Maintenance	102,155	72,947	510,251	583,198	28,835	(554,363)	(95.06%)
Resale Expenditures	18,442	14,000	0	14,000	14,000	0	0.00%
Supplies	89,971	109,145	(21,558)	87,587	83,460	(4,127)	(4.71%)
Transfers to County Funds	2,632,531	1,545,015	0	1,545,015	2,523,635	978,620	63.34%
Travel and Training	22,184	22,458	1,871	24,329	25,000	671	2.76%
Utilities	101,223	97,300	(8,410)	88,890	89,300	410	0.46%
Expense Total	9,289,880	10,738,447	3,086,959	13,825,406	13,271,479	(553,927)	(4.01%)
Ending Fund Balance	29,423,019	31,582,516	3,869,071	35,451,587	40,327,221	4,875,634	13.75%

2025 BUDGET

220 - PARKS

Description	FY2023 Actual	FY2024 Adopted	FY2024 Changes	FY2024 Revised	FY 2025 Adopted	Var to Revised (\$)	Var to Revised (%)
Beginning Fund Balance	2,932,315	1,957,726	616,539	2,574,265	1,844,250	(730,015)	(28.36%)
Revenue							
Direct Federal	34,137	125,500	250,282	375,782	160,000	(215,782)	(57.42%)
Direct State	299,850	300,000	50,000	350,000	300,000	(50,000)	(14.29%)
Donations	63,500	60,000	1,000	61,000	60,000	(1,000)	(1.64%)
External Charges for Services	281,567	362,314	0	362,314	278,515	(83,799)	(23.13%)
Interest Earnings	1,171	0	0	0	0	0	
Internal Charges for Services	924	5,238	0	5,238	5,238	0	0.00%
Licenses and Permits	4,708,977	5,354,152	0	5,354,152	4,330,649	(1,023,503)	(19.12%)
Other Miscellaneous Revenue	0	0	0	0	0	0	
Pass Through Other Grants			23,749	23,749	0	(23,749)	(100.00%)
Pass Through State Grants	300	0	9,306	9,306	0	(9,306)	(100.00%)
Sale of Capital Outlay Assets	0		0			0	
State Shared	0		0			0	
Transfer from County Funds	303,906	443,179	402,082	845,261	2,067,245	1,221,984	144.57%
Revenue Total	5,694,332	6,650,383	736,419	7,386,802	7,201,647	(185,155)	(2.51%)
Expense							
Allocations	(2,344,013)	(2,277,167)	(12,565)	(2,289,732)	(2,736,739)	(447,007)	19.52%
Budgeted Beginning Balance			20,300	20,300	0	(20,300)	(100.00%)
Capital Outlay	38,172	0	251,107	251,107	320,000	68,893	27.44%
Debt Service	31,412	0	0	0	0	0	
Fees/Dues	414,784	521,217	(1,055)	520,162	467,908	(52,254)	(10.05%)
Insurance	230,369	271,085	0	271,085	320,095	49,010	18.08%
Non-Capital Assets	48,527	408,079	203,714	611,793	1,772,945	1,161,152	189.79%
Operational Services	178,215	227,631	11,719	239,350	255,973	16,623	6.95%
Other Expenditures	92,204	110,852	6,755	117,607	193,792	76,185	64.78%
Personnel	5,350,889	5,891,581	22,099	5,913,680	6,181,661	267,981	4.53%
Professional Services	29,859	52,260	46,475	98,735	133,860	35,125	35.58%
Rentals	648,424	734,526	5,796	740,322	865,775	125,453	16.95%
Repair and Maintenance	330,363	555,323	216,509	771,832	464,383	(307,449)	(39.83%)
Supplies	240,655	291,493	24,538	316,031	319,547	3,516	1.11%
Transfers to County Funds	437,230	123,688	42,593	166,281	531,647	365,366	219.73%
Travel and Training	67,006	103,393	(4,321)	99,072	116,774	17,702	17.87%
Utilities	258,286	260,312	8,880	269,192	262,556	(6,636)	(2.47%)
Expense Total	6,052,381	7,274,273	842,544	8,116,817	9,470,177	1,353,360	16.67%
Ending Fund Balance	2,574,265	1,333,836	510,414	1,844,250	(424,280)	(2,268,530)	(123.01%)

2025 BUDGET

225 - PEST CONTROL

Description	FY2023 Actual	FY2024 Adopted	FY2024 Changes	FY2024 Revised	FY 2025 Adopted	Var to Revised (\$)	Var to Revised (%)
Beginning Fund Balance	2,079,411	526,532	(68,324)	458,208	786,622	328,414	71.67%
Revenue							
Direct Federal	70,014	167,907	(27,907)	140,000	140,000	0	0.00%
External Charges for Services	319,497	338,563	84,821	423,384	423,596	212	0.05%
Internal Charges for Services	94,800	101,354	89,646	191,000	191,000	0	0.00%
Local Government	0	0	0	0	0	0	
Other Miscellaneous Revenue	115	0	0	0	0	0	
Other Taxes	63,831	59,985	0	59,985	61,785	1,800	3.00%
Pass Through State Grants	49,700	25,046	11,654	36,700	36,700	0	0.00%
Property Taxes	832,006	1,189,938	(164,923)	1,025,015	1,002,743	(22,272)	(2.17%)
Sale of Capital Outlay Assets	0	0	0	0	0	0	
State Shared		0	0	0	0	0	
Transfer from County Funds	155,905	105,149	0	105,149	108,000	2,851	2.71%
Revenue Total	1,585,869	1,987,942	(6,709)	1,981,233	1,963,824	(17,409)	(0.88%)
Expense							
Allocations	416,587	468,505	335	468,840	567,641	98,801	21.07%
Capital Outlay	0	0	0	0	0	0	
Fees/Dues	7,631	5,520	0	5,520	4,000	(1,520)	(27.54%)
Insurance	566	0	0	0	0	0	
Non-Capital Assets	0	0	0	0	0	0	
Operational Services	34,544	25,160	0	25,160	19,200	(5,960)	(23.69%)
Other Expenditures	173	3,750	0	3,750	1,000	(2,750)	(73.33%)
Personnel	678,041	807,687	0	807,687	719,575	(88,112)	(10.91%)
Professional Services	479	1,100	0	1,100	500	(600)	(54.55%)
Rentals	102,416	120,260	0	120,260	159,900	39,640	32.96%
Repair and Maintenance	36,692	42,000	0	42,000	10,500	(31,500)	(75.00%)
Supplies	137,419	154,102	11,900	166,002	156,517	(9,485)	(5.71%)
Transfers to County Funds	1,778,610	0	0	0	0	0	
Travel and Training	5,909	6,000	0	6,000	0	(6,000)	(100.00%)
Utilities	8,004	6,500	0	6,500	10,800	4,300	66.15%
Expense Total	3,207,071	1,640,584	12,235	1,652,819	1,649,633	(3,186)	(0.19%)
Ending Fund Balance	458,208	873,890	(87,268)	786,622	1,100,813	314,191	39.94%

2025 BUDGET

230 - CONSERVATION TRUST FUND

Description	FY2023 Actual	FY2024 Adopted	FY2024 Changes	FY2024 Revised	FY 2025 Adopted	Var to Revised (\$)	Var to Revised (%)
Beginning Fund Balance	5,109,684	5,767,739	421,908	6,189,647	7,002,232	812,585	13.13%
Revenue							
Interest Earnings	201,756	113,049	0	113,049	171,493	58,444	51.70%
State Shared	897,221	825,636	0	825,636	906,193	80,557	9.76%
Revenue Total	1,098,976	938,685	0	938,685	1,077,686	139,001	14.81%
Expense							
Transfers to County Funds	19,013	126,100	0	126,100	1,537,213	1,411,113	1119.04%
Expense Total	19,013	126,100	0	126,100	1,537,213	1,411,113	1119.04%
Ending Fund Balance	6,189,647	6,580,324	421,908	7,002,232	6,542,705	(459,527)	(6.56%)

2025 BUDGET

240 - THE RANCH

Description	FY2023 Actual	FY2024 Adopted	FY2024 Changes	FY2024 Revised	FY 2025 Adopted	Var to Revised (\$)	Var to Revised (%)
Beginning Fund Balance	27,095,692	985,803	2,744,955	3,730,758	(2,794,379)	(6,525,137)	(174.90%)
Revenue							
Direct State	(1,013)	0	0	0	0	0	
Donations	138,900	31,000	750,000	781,000	31,000	(750,000)	(96.03%)
External Charges for Services	7,646,044	9,327,388	0	9,327,388	9,206,370	(121,018)	(1.30%)
Interest Earnings	609,915	89,240	0	89,240	149,138	59,898	67.12%
Internal Charges for Services	80,685	51,850	0	51,850	114,000	62,150	119.86%
Licenses and Permits		0	0	0	17,500	17,500	
Other Miscellaneous Revenue	225,562	180,077	0	180,077	308,000	127,923	71.04%
Pass Through State Grants	2,026	0	0	0	0	0	
Refunds of Expenditures	927,654	850,000	0	850,000	900,000	50,000	5.88%
Sale of Capital Outlay Assets	6,362	0	0	0	0	0	
Sales and Use Tax	13,942,076	14,664,000	0	14,664,000	14,817,964	153,964	1.05%
Transfer from County Funds	2,458,930	257,360	0	257,360	371,626	114,266	44.40%
Revenue Total	26,037,142	25,450,915	750,000	26,200,915	25,915,598	(285,317)	(1.09%)
Expense							
Allocations	344,889	409,252	0	409,252	406,754	(2,498)	(0.61%)
Capital Outlay	33,366,196	3,792,000	12,314,171	16,106,171	10,825,000	(5,281,171)	(32.79%)
Debt Service	9,388	0	0	0	0	0	
Fees/Dues	139,493	113,898	0	113,898	148,399	34,501	30.29%
Insurance	208,972	229,987	0	229,987	206,283	(23,704)	(10.31%)
Non-Capital Assets	297,465	40,000	392,064	432,064	262,700	(169,364)	(39.20%)
Operational Services	1,165,379	1,571,152	58,693	1,629,845	1,777,240	147,395	9.04%
Other Expenditures	2,673,394	1,010,840	26,624	1,037,464	1,067,865	30,401	2.93%
Personnel	3,303,746	3,739,135	0	3,739,135	4,265,870	526,735	14.09%
Professional Services	4,761,050	5,938,019	342,743	6,280,762	6,159,848	(120,914)	(1.93%)
Rentals	403,724	470,476	0	470,476	607,908	137,432	29.21%
Repair and Maintenance	1,648,694	2,081,750	(739,763)	1,341,987	1,036,500	(305,487)	(22.76%)
Resale Expenditures	192,388	127,000	0	127,000	181,700	54,700	43.07%
Supplies	212,180	195,975	10,000	205,975	206,007	32	0.02%
Transfers to County Funds	144,625	0	0	0	90,000	90,000	
Travel and Training	74,948	81,720	0	81,720	113,070	31,350	38.36%
Utilities	455,544	520,316	0	520,316	574,010	53,694	10.32%
Expense Total	49,402,075	20,321,520	12,404,532	32,726,052	27,929,154	(4,796,898)	(14.66%)
Ending Fund Balance	3,730,758	6,115,198	(8,909,577)	(2,794,379)	(4,807,935)	(2,013,556)	72.06%

2025 BUDGET

245 - BUILDING INSPECTION

Description	FY2023 Actual	FY2024 Adopted	FY2024 Changes	FY2024 Revised	FY 2025 Adopted	Var to Revised (\$)	Var to Revised (%)
Beginning Fund Balance	4,682,394	3,855,262	348,737	4,203,999	3,369,123	(834,876)	(19.86%)
Revenue							
External Charges for Services	26,210	32,500	0	32,500	32,500	0	0.00%
Licenses and Permits	3,070,814	2,767,500	0	2,767,500	2,767,500	0	0.00%
Other Miscellaneous Revenue	0	0	0	0	0	0	0.00%
Revenue Total	3,097,024	2,800,000	0	2,800,000	2,800,000	0	0.00%
Expense							
Allocations	287,333	332,353	0	332,353	285,061	(47,292)	(14.23%)
Fees/Dues	6,139	4,000	0	4,000	4,000	0	0.00%
Insurance	10,432	9,592	500	10,092	13,251	3,159	31.30%
Non-Capital Assets	6,118	0	0	0	0	0	0.00%
Operational Services	52,721	59,730	2,670	62,400	57,400	(5,000)	(8.01%)
Other Expenditures	128,295	103,050	(49,500)	53,550	53,500	(50)	(0.09%)
Personnel	2,658,832	2,875,048	(82,542)	2,792,506	2,558,697	(233,809)	(8.37%)
Professional Services	135,000	135,000	(68,750)	66,250	135,000	68,750	103.77%
Rentals	175,382	191,560	330	191,890	221,166	29,276	15.26%
Repair and Maintenance	42,451	46,000	(300)	45,700	31,500	(14,200)	(31.07%)
Supplies	39,904	43,000	0	43,000	42,000	(1,000)	(2.33%)
Transfers to County Funds	0	0	0	0	0	0	0.00%
Travel and Training	18,516	25,025	(4,775)	20,250	20,050	(200)	(0.99%)
Utilities	14,297	12,885	0	12,885	12,885	0	0.00%
Expense Total	3,575,419	3,837,243	(202,367)	3,634,876	3,434,510	(200,366)	(5.51%)
Ending Fund Balance	4,203,999	2,818,019	551,104	3,369,123	2,734,613	(634,510)	(18.83%)

2025 BUDGET

246 - PUBLIC TRUSTEE

Description	FY2023 Actual	FY2024 Adopted	FY2024 Changes	FY2024 Revised	FY 2025 Adopted	Var to Revised (\$)	Var to Revised (%)
Beginning Fund Balance	263,645	128,100	145,818	273,918	304,131	30,213	11.03%
Revenue							
External Charges for Services	182,947	196,000	6,580	202,580	356,000	153,420	75.73%
Interest Earnings	15,320	14,000	0	14,000	28,000	14,000	100.00%
Other Miscellaneous Revenue	0	0	0	0	0	0	
Revenue Total	198,267	210,000	6,580	216,580	384,000	167,420	77.30%
Expense							
Fees/Dues	770	700	0	700	800	100	14.29%
Insurance	0	0	0	0	0	0	
Non-Capital Assets	160	1,000	0	1,000	1,000	0	0.00%
Operational Services	6,032	6,623	400	7,023	6,348	(675)	(9.61%)
Other Expenditures	0	0	0	0	0	0	
Personnel	174,932	163,204	6,580	169,784	245,051	75,267	44.33%
Professional Services	0	0	0	0	0	0	
Rentals	4,102	5,060	600	5,660	3,658	(2,002)	(35.37%)
Supplies	1,770	2,000	(1,350)	650	2,000	1,350	207.69%
Transfers to County Funds	0	0	0	0	0	0	
Travel and Training	73	1,200	0	1,200	1,200	0	0.00%
Utilities	156	0	350	350	0	(350)	(100.00%)
Expense Total	187,995	179,787	6,580	186,367	260,057	73,690	39.54%
Ending Fund Balance	273,918	158,313	145,818	304,131	428,074	123,943	40.75%

2025 BUDGET

252 - ROAD AND BRIDGE

Description	FY2023 Actual	FY2024 Adopted	FY2024 Changes	FY2024 Revised	FY 2025 Adopted	Var to Revised (\$)	Var to Revised (%)
Beginning Fund Balance	21,046,172	9,976,910	14,235,736	24,212,646	19,425,525	(4,787,121)	(19.77%)
Revenue							
Direct Federal			5,000,000	5,000,000	0	(5,000,000)	(100.00%)
Direct State	823,186	0	0	0	0	0	
External Charges for Services	378,113	250,000	0	250,000	300,000	50,000	20.00%
Federal Shared	2,713,060	2,490,000	0	2,490,000	2,320,000	(170,000)	(6.83%)
Interest Earnings	13,193	0	0	0	0	0	
Internal Charges for Services	55,028	15,000	0	15,000	15,000	0	0.00%
Licenses and Permits	4,419,884	30,000	0	30,000	0	(30,000)	(100.00%)
Local Government	135,271	1,392,700	0	1,392,700	967,500	(425,200)	(30.53%)
Other Miscellaneous Revenue	34,406	2,736,580	0	2,736,580	3,158,000	421,420	15.40%
Other Taxes	12,287,597	12,482,000	0	12,482,000	12,842,620	360,620	2.89%
Pass Through State Grants	4,586,742	6,283,240	0	6,283,240	5,307,765	(975,475)	(15.53%)
Property Taxes	3,521,706	3,573,910	0	3,573,910	3,675,000	101,090	2.83%
State Shared	9,777,029	9,685,000	0	9,685,000	10,240,000	555,000	5.73%
Transfer from County Funds	2,469,335	3,405,280	0	3,405,280	5,495,318	2,090,038	61.38%
Revenue Total	41,214,549	42,343,710	5,000,000	47,343,710	44,321,203	(3,022,507)	(6.38%)
Expense							
Capital Outlay	9,659,850	527,400	0	527,400	255,000	(272,400)	(51.65%)
Debt Service		0	0	0	0	0	
Fees/Dues	12,294	17,590	0	17,590	17,590	0	0.00%
Insurance	125,698	178,690	0	178,690	258,894	80,204	44.88%
Inventory Reporting	(37,468)	5,000	0	5,000	5,000	0	0.00%
Non-Capital Assets	55,165	51,630	0	51,630	221,630	170,000	329.27%
Operational Services	8,075,019	31,256,300	0	31,256,300	24,909,050	(6,347,250)	(20.31%)
Other Expenditures	1,574,361	1,591,920	0	1,591,920	1,654,860	62,940	3.95%
Personnel	7,984,803	9,150,651	0	9,150,651	9,523,539	372,888	4.07%
Professional Services	597,034	1,146,430	0	1,146,430	1,047,170	(99,260)	(8.66%)
Rentals	2,040,847	2,185,570	0	2,185,570	2,188,994	3,424	0.16%
Repair and Maintenance	77,145	99,900	0	99,900	99,900	0	0.00%
Supplies	6,464,793	5,509,170	0	5,509,170	6,090,446	581,276	10.55%
Transfers to County Funds	1,259,441	227,010	0	227,010	237,601	10,591	4.67%
Travel and Training	50,692	62,880	0	62,880	51,520	(11,360)	(18.07%)
Utilities	108,401	120,690	0	120,690	153,056	32,366	26.82%
Expense Total	38,048,075	52,130,831	0	52,130,831	46,714,250	(5,416,581)	(10.39%)
Ending Fund Balance	24,212,646	189,789	19,235,736	19,425,525	17,032,478	(2,393,047)	(12.32%)

2025 BUDGET

255 - TRANSPORTATION EXPANSION

Description	FY2023 Actual	FY2024 Adopted	FY2024 Changes	FY2024 Revised	FY 2025 Adopted	Var to Revised (\$)	Var to Revised (%)
Beginning Fund Balance	7,881,917	7,508,695	(804,255)	6,704,440	3,152,200	(3,552,240)	(52.98%)
Revenue							
Interest Earnings	303,024	20,100	0	20,100	82,830	62,730	312.09%
Licenses and Permits	826,023	922,640	0	922,640	876,965	(45,675)	(4.95%)
Other Miscellaneous Revenue	20,311	0	0	0	0	0	
Revenue Total	1,149,359	942,740	0	942,740	959,795	17,055	1.81%
Expense							
Professional Services	0	12,360	0	12,360	12,672	312	2.52%
Transfers to County Funds	2,326,835	3,405,280	1,077,340	4,482,620	821,175	(3,661,445)	(81.68%)
Expense Total	2,326,835	3,417,640	1,077,340	4,494,980	833,847	(3,661,133)	(81.45%)
Ending Fund Balance	6,704,440	5,033,795	(1,881,595)	3,152,200	3,278,148	125,948	4.00%

2025 BUDGET

262 - HUMAN SERVICES

Description	FY2023 Actual	FY2024 Adopted	FY2024 Changes	FY2024 Revised	FY 2025 Adopted	Var to Revised (\$)	Var to Revised (%)
Beginning Fund Balance	16,797,917	12,670,820	(414,631)	12,256,189	11,662,548	(593,641)	(4.84%)
Revenue							
Direct Federal	598,604	412,500	0	412,500	0	(412,500)	(100.00%)
Direct State	22,606,883	15,882,433	0	15,882,433	16,338,782	456,349	2.87%
External Charges for Services	(2,674)	0	0	0	0	0	
Local Government	30,000	30,000	0	30,000	20,000	(10,000)	(33.33%)
Other Miscellaneous Revenue	1,112,131	748,746	0	748,746	513,763	(234,983)	(31.38%)
Pass Through State Grants	25,726,550	34,806,528	0	34,806,528	32,742,904	(2,063,624)	(5.93%)
Private Grants	142,326	140,000	0	140,000	130,000	(10,000)	(7.14%)
Property Taxes	11,971,475	12,179,630	0	12,179,630	12,938,400	758,770	6.23%
Refunds of Expenditures	594,882	628,500	0	628,500	649,298	20,798	3.31%
Transfer from County Funds		0	175,000	175,000	0	(175,000)	(100.00%)
Revenue Total	62,780,177	64,828,337	175,000	65,003,337	63,333,147	(1,670,190)	(2.57%)
Expense							
Allocations	3,826,536	4,216,880	0	4,216,880	3,893,266	(323,614)	(7.67%)
Capital Outlay	105,855	0	0	0	0	0	
Client/Inmate Expenditures	1,250,745	1,051,754	214,841	1,266,595	1,146,966	(119,629)	(9.44%)
County Share	3,994,632	3,861,108	0	3,861,108	4,235,492	374,384	9.70%
Debt Service	205,907	0	0	0	0	0	
Fees/Dues	71,948	104,651	0	104,651	87,857	(16,794)	(16.05%)
Insurance	186,777	213,813	0	213,813	240,154	26,341	12.32%
Non-Capital Assets	3,150	0	0	0	0	0	
Operational Services	5,300,657	4,680,663	(233,841)	4,446,822	3,487,603	(959,219)	(21.57%)
Other Expenditures	188,728	118,100	0	118,100	149,445	31,345	26.54%
Personnel	43,763,250	46,460,206	153,371	46,613,577	45,521,281	(1,092,296)	(2.34%)
Professional Services	1,393,060	1,388,300	0	1,388,300	1,490,085	101,785	7.33%
Rentals	1,403,725	1,524,319	21,629	1,545,948	1,333,615	(212,333)	(13.73%)
Repair and Maintenance	911,067	879,265	0	879,265	955,886	76,621	8.71%
Supplies	231,771	172,607	7,000	179,607	201,674	22,067	12.29%
Transfers to County Funds	3,730,377	0	0	0	0	0	
Travel and Training	489,073	597,887	12,000	609,887	437,618	(172,269)	(28.25%)
Utilities	264,645	152,425	0	152,425	152,205	(220)	(0.14%)
Expense Total	67,321,903	65,421,978	175,000	65,596,978	63,333,147	(2,263,831)	(3.45%)
Ending Fund Balance	12,256,189	12,077,179	(414,631)	11,662,548	11,662,548	0	0.00%

2025 BUDGET

265 - BEHAVIORAL HEALTH

Description	FY2023 Actual	FY2024 Adopted	FY2024 Changes	FY2024 Revised	FY 2025 Adopted	Var to Revised (\$)	Var to Revised (%)
Beginning Fund Balance	36,577,377	27,401,720	6,217,592	33,619,312	29,623,908	(3,995,404)	(11.88%)
Revenue							
Capital Contribution	0	0	0	0	0	0	
Direct State	472,023	0	585,000	585,000	0	(585,000)	(100.00%)
Donations	0	0	0	0	0	0	
External Charges for Services	128,237	410,000	0	410,000	10,984,420	10,574,420	2579.13%
Interest Earnings	1,540,989	620,280	625,806	1,246,086	1,200,000	(46,086)	(3.70%)
Local Government	0	0	0	0	0	0	
Other Miscellaneous Revenue	48,512	1,000	0	1,000	200	(800)	(80.00%)
Pass Through State Grants	0	395,000	(395,000)	0	415,000	415,000	
Sales and Use Tax	23,301,625	24,523,010	0	24,523,010	24,782,164	259,154	1.06%
Transfer from County Funds	603,814	0	0	0	0	0	
Revenue Total	26,095,202	25,949,290	815,806	26,765,096	37,381,784	10,616,688	39.67%
Expense							
Allocations	0	0	0	0	0	0	
Capital Outlay	11,872,155	0	1,080,028	1,080,028	0	(1,080,028)	(100.00%)
Client/Inmate Expenditures	1,701	2,500,000	(1,000,000)	1,500,000	1,500,000	0	0.00%
Fees/Dues	1,748	2,260	0	2,260	1,260	(1,000)	(44.25%)
Insurance	3,757	33,330	0	33,330	49,250	15,920	47.76%
Non-Capital Assets	475,619	75,000	0	75,000	180,000	105,000	140.00%
Operational Services	35,092	126,700	(52,500)	74,200	34,147	(40,053)	(53.98%)
Other Expenditures	12,313,574	19,249,620	7,284,581	26,534,201	33,877,794	7,343,593	27.68%
Personnel	879,339	812,344	0	812,344	835,948	23,604	2.91%
Professional Services	3,030,977	136,450	(86,700)	49,750	133,300	83,550	167.94%
Rentals	40,156	22,780	0	22,780	20,870	(1,910)	(8.38%)
Repair and Maintenance	130,452	521,807	0	521,807	543,000	21,193	4.06%
Supplies	88,596	19,000	6,500	25,500	26,200	700	2.75%
Transfers to County Funds	142,500	0	0	0	0	0	
Travel and Training	32,709	23,300	0	23,300	20,200	(3,100)	(13.30%)
Utilities	4,890	6,000	0	6,000	5,400	(600)	(10.00%)
Expense Total	29,053,265	23,528,591	7,231,909	30,760,500	37,227,369	6,466,869	21.02%
Ending Fund Balance	33,619,312	29,822,419	(198,511)	29,623,908	29,778,323	154,415	0.52%

2025 BUDGET

268 - DEVELOPMENTAL DISABILITIES

Description	FY2023 Actual	FY2024 Adopted	FY2024 Changes	FY2024 Revised	FY 2025 Adopted	Var to Revised (\$)	Var to Revised (%)
Revenue							
Property Taxes	5,216,168	6,300,000	220,000	6,520,000	6,460,000	(60,000)	(0.92%)
Revenue Total	5,216,168	6,300,000	220,000	6,520,000	6,460,000	(60,000)	(0.92%)
Expense							
Fees/Dues	104,252	126,000	0	126,000	129,200	3,200	2.54%
Other Expenditures	5,111,916	6,174,000	220,000	6,394,000	6,330,800	(63,200)	(0.99%)
Expense Total	5,216,168	6,300,000	220,000	6,520,000	6,460,000	(60,000)	(0.92%)

2025 BUDGET

270 - ECONOMIC AND WORKFORCE DEVELOPMENT

Description	FY2023 Actual	FY2024 Adopted	FY2024 Changes	FY2024 Revised	FY 2025 Adopted	Var to Revised (\$)	Var to Revised (%)
Beginning Fund Balance	1,559,165	1,514,378	147,798	1,662,176	1,254,479	(407,697)	(24.53%)
Revenue							
Direct Federal	271,711	287,321	0	287,321	145,800	(141,521)	(49.26%)
Direct State	770,972	518,604	96,000	614,604	572,423	(42,181)	(6.86%)
Donations	9,776	0	20,000	20,000	0	(20,000)	(100.00%)
External Charges for Services	1,199,545	884,234	28,930	913,164	1,051,000	137,836	15.09%
Internal Charges for Services	589,031	274,679	(38,836)	235,843	40,000	(195,843)	(83.04%)
Licenses and Permits	0	0	0	0	0	0	
Local Government	304,602	284,000	0	284,000	285,000	1,000	0.35%
Other Miscellaneous Revenue	7,424	0	1,300	1,300	0	(1,300)	(100.00%)
Pass Through Other Grants	529,665	314,897	185,000	499,897	40,000	(459,897)	(92.00%)
Pass Through State Grants	4,849,072	5,069,994	(702,947)	4,367,047	3,662,592	(704,455)	(16.13%)
Private Grants	31,789	39,375	0	39,375	0	(39,375)	(100.00%)
Transfer from County Funds	1,986,591	2,096,399	5,775	2,102,174	2,204,000	101,826	4.84%
Revenue Total	10,550,179	9,769,503	(404,778)	9,364,725	8,000,815	(1,363,910)	(14.56%)
Expense							
Allocations	531,559	550,000	(264,236)	285,764	582,610	296,846	103.88%
Client/Inmate Expenditures	2,093,225	1,896,476	(506,567)	1,389,909	445,800	(944,109)	(67.93%)
Fees/Dues	70,302	43,355	20,839	64,194	66,400	2,206	3.44%
Insurance	37,547	39,337	0	39,337	74,885	35,548	90.37%
Non-Capital Assets	3,843	3,000	500	3,500	4,000	500	14.29%
Operational Services	192,555	61,675	117,655	179,330	140,680	(38,650)	(21.55%)
Other Expenditures	122,830	39,300	73,044	112,344	39,500	(72,844)	(64.84%)
Personnel	6,405,416	6,292,759	436,980	6,729,739	6,035,764	(693,975)	(10.31%)
Professional Services	35,525	35,262	16,000	51,262	107,157	55,895	109.04%
Rentals	248,544	205,043	26,985	232,028	234,201	2,173	0.94%
Repair and Maintenance	307,395	319,000	0	319,000	329,914	10,914	3.42%
Supplies	140,847	104,565	49,400	153,965	148,600	(5,365)	(3.48%)
Transfers to County Funds	84,872	0	42,995	42,995	0	(42,995)	(100.00%)
Travel and Training	150,115	112,395	49,960	162,355	103,408	(58,947)	(36.31%)
Utilities	22,595	8,012	(1,312)	6,700	10,480	3,780	56.42%
Expense Total	10,447,169	9,710,179	62,243	9,772,422	8,323,399	(1,449,023)	(14.83%)
Ending Fund Balance	1,662,176	1,573,702	(319,223)	1,254,479	931,895	(322,584)	(25.71%)

2025 BUDGET

275 - COMMUNITY JUSTICE ALTERNATIVES

Description	FY2023 Actual	FY2024 Adopted	FY2024 Changes	FY2024 Revised	FY 2025 Adopted	Var to Revised (\$)	Var to Revised (%)
Beginning Fund Balance	3,400,887	2,070,364	135,033	2,205,397	526,278	(1,679,119)	(76.14%)
Revenue							
Direct State	(0)	0	0	0	0	0	
Donations		0	0	0	0	0	
External Charges for Services	10,146,692	11,795,030	224,290	12,019,320	12,636,052	616,732	5.13%
Interest Earnings	109,707	80,000	(15,000)	65,000	65,000	0	0.00%
Internal Charges for Services	127,979	135,000	0	135,000	194,290	59,290	43.92%
Local Government	36,129	75,360	(36,270)	39,090	0	(39,090)	(100.00%)
Other Miscellaneous Revenue	35,321	43,600	(7,100)	36,500	37,500	1,000	2.74%
Pass Through State Grants	131,734	77,650	0	77,650	55,930	(21,720)	(27.97%)
Refunds of Expenditures	0	0	0	0		0	
Transfer from County Funds	1,622,680	1,032,950	343,300	1,376,250	1,773,000	396,750	28.83%
Revenue Total	12,210,241	13,239,590	509,220	13,748,810	14,761,772	1,012,962	7.37%
Expense							
Allocations	1,026,917	1,181,900	31,995	1,213,895	1,211,442	(2,453)	(0.20%)
Capital Outlay		0	0	0	0	0	
Client/Inmate Expenditures	817,595	874,110	52,089	926,199	967,050	40,851	4.41%
Debt Service	142,726	0	0	0	0	0	
Fees/Dues	16,922	17,850	(90)	17,760	20,390	2,630	14.81%
Insurance	75,416	73,860	0	73,860	89,100	15,240	20.63%
Non-Capital Assets	23,224	8,820	1,370	10,190	7,780	(2,410)	(23.65%)
Operational Services	(3,849)	170,390	(20,250)	150,140	116,791	(33,349)	(22.21%)
Other Expenditures	161,756	145,760	31,802	177,562	118,060	(59,502)	(33.51%)
Personnel	9,535,678	10,422,495	555,114	10,977,609	11,231,467	253,858	2.31%
Professional Services	484,644	420,280	123,054	543,334	552,630	9,296	1.71%
Rentals	341,249	382,100	21,575	403,675	457,154	53,479	13.25%
Repair and Maintenance	640,823	792,200	9,340	801,540	824,780	23,240	2.90%
Supplies	79,297	64,550	6,125	70,675	66,977	(3,698)	(5.23%)
Travel and Training	48,878	45,930	(6,670)	39,260	34,110	(5,150)	(13.12%)
Utilities	14,453	21,920	310	22,230	16,200	(6,030)	(27.13%)
Expense Total	13,405,730	14,622,165	805,764	15,427,929	15,713,931	286,002	1.85%
Ending Fund Balance	2,205,397	687,789	(161,511)	526,278	(425,881)	(952,159)	(180.92%)

2025 BUDGET

282 - HEALTH AND ENVIRONMENT

Description	FY2023 Actual	FY2024 Adopted	FY2024 Changes	FY2024 Revised	FY 2025 Adopted	Var to Revised (\$)	Var to Revised (%)
Beginning Fund Balance	4,066,695	3,836,246	286,366	4,122,612	3,680,133	(442,479)	(10.73%)
Revenue							
Direct State	3,449,777	2,724,420	581,778	3,306,198	3,361,125	54,927	1.66%
Donations	4,136	3,060	0	3,060	5,700	2,640	86.27%
External Charges for Services	706,087	669,970	0	669,970	754,900	84,930	12.68%
Internal Charges for Services	130,121	180,130	(180,130)	0	0	0	
Licenses and Permits	935,125	958,100	0	958,100	994,000	35,900	3.75%
Local Government	136,380	67,080	0	67,080	0	(67,080)	(100.00%)
Other Miscellaneous Revenue	7,681	0	0	0	18,000	18,000	
Pass Through Other Grants	26,981	11,400	0	11,400	11,400	0	0.00%
Pass Through State Grants	3,509,879	2,612,861	189,387	2,802,248	2,079,682	(722,566)	(25.79%)
Private Grants	10,647	11,400	25,000	36,400	11,400	(25,000)	(68.68%)
Property Taxes	4,632,340	4,924,630	(215,000)	4,709,630	5,098,000	388,370	8.25%
Refunds of Expenditures	0	0	0	0	0	0	
Transfer from County Funds	125,000	0	440,100	440,100	0	(440,100)	(100.00%)
Revenue Total	13,674,154	12,163,051	841,135	13,004,186	12,334,207	(669,979)	(5.15%)
Expense							
Allocations	494,961	402,074	78,378	480,452	315,420	(165,032)	(34.35%)
Capital Outlay	159,986	0	135,000	135,000	0	(135,000)	(100.00%)
Debt Service	83,112	0	0	0	0	0	
Fees/Dues	270,451	79,211	188,484	267,695	83,488	(184,207)	(68.81%)
Insurance	78,592	70,000	0	70,000	71,753	1,753	2.50%
Non-Capital Assets	13,150	9,595	37,252	46,847	10,000	(36,847)	(78.65%)
Operational Services	237,537	253,770	32,897	286,667	247,433	(39,234)	(13.69%)
Other Expenditures	403,304	292,574	114,076	406,650	244,086	(162,564)	(39.98%)
Personnel	10,552,990	10,464,511	(119,340)	10,345,171	10,231,632	(113,539)	(1.10%)
Professional Services	300,478	311,824	3,200	315,024	289,233	(25,791)	(8.19%)
Rentals	377,187	320,292	15,866	336,158	362,327	26,169	7.78%
Repair and Maintenance	34,719	56,260	0	56,260	27,493	(28,767)	(51.13%)
Supplies	409,661	302,307	164,861	467,168	302,943	(164,225)	(35.15%)
Travel and Training	141,116	168,379	(2,081)	166,298	182,270	15,972	9.60%
Utilities	60,993	63,180	4,095	67,275	47,498	(19,777)	(29.40%)
Expense Total	13,618,237	12,793,977	652,688	13,446,665	12,415,576	(1,031,089)	(7.67%)
Ending Fund Balance	4,122,612	3,205,320	474,813	3,680,133	3,598,764	(81,369)	(2.21%)

2025 BUDGET

285 - WEST VINE STORMWATER BASIN

Description	FY2023 Actual	FY2024 Adopted	FY2024 Changes	FY2024 Revised	FY 2025 Adopted	Var to Revised (\$)	Var to Revised (%)
Beginning Fund Balance	755,435	828,555	21,760	850,315	922,505	72,190	8.49%
Revenue							
External Charges for Services	80,294	80,000	0	80,000	82,003	2,003	2.50%
Interest Earnings	21,316	800	0	800	679	(121)	(15.13%)
Revenue Total	101,610	80,800	0	80,800	82,682	1,882	2.33%
Expense							
Professional Services	6,730	8,610	0	8,610	8,825	215	2.50%
Expense Total	6,730	8,610	0	8,610	8,825	215	2.50%
Ending Fund Balance	850,315	900,745	21,760	922,505	996,362	73,857	8.01%

2025 BUDGET

290 - DRAINAGE DISTRICTS

Description	FY2023 Actual	FY2024 Adopted	FY2024 Changes	FY2024 Revised	FY 2025 Adopted	Var to Revised (\$)	Var to Revised (%)
Beginning Fund Balance	676,339	792,269	(54,037)	738,232	902,235	164,003	22.22%
Revenue							
External Charges for Services	12,902	10,850	0	10,850	11,126	276	2.54%
Interest Earnings	21,580	240	12,100	12,340	24,506	12,166	98.59%
Licenses and Permits	0	0	0	0	0	0	
Local Government			379,033	379,033	279,033	(100,000)	(26.38%)
Pass Through State Grants			89,298	89,298	0	(89,298)	(100.00%)
Transfer from County Funds	35,000	35,000	0	35,000	35,000	0	0.00%
Revenue Total	69,482	46,090	480,431	526,521	349,665	(176,856)	(33.59%)
Expense							
Capital Outlay			99,220	99,220	0	(99,220)	(100.00%)
Fees/Dues	7,590	36,000	0	36,000	36,900	900	2.50%
Other Expenditures	0	1,000	89,298	90,298	1,025	(89,273)	(98.86%)
Professional Services	0	100,000	0	100,000	0	(100,000)	(100.00%)
Repair and Maintenance			37,000	37,000	37,000	0	0.00%
Transfers to County Funds	0		0		13,000	13,000	
Expense Total	7,590	137,000	225,518	362,518	87,925	(274,593)	(75.75%)
Ending Fund Balance	738,232	701,359	200,876	902,235	1,163,975	261,740	29.01%

2025 BUDGET

295 - IMPROVEMENT DISTRICTS

Description	FY2023 Actual	FY2024 Adopted	FY2024 Changes	FY2024 Revised	FY 2025 Adopted	Var to Revised (\$)	Var to Revised (%)
Beginning Fund Balance	10,570,381	10,936,830	1,175,630	12,112,460	13,428,410	1,315,950	10.86%
Revenue							
Interest Earnings	457,460	34,890	3,417	38,307	77,591	39,284	102.55%
Other Miscellaneous Revenue	342,946	0	3,857	3,857	0	(3,857)	(100.00%)
Other Taxes	223,246	238,547	16,721	255,268	266,141	10,873	4.26%
Property Taxes	3,033,850	3,468,157	245,533	3,713,690	3,874,566	160,876	4.33%
State Shared	0	0	0	0	0	0	
Transfer from County Funds	40,711	43,098	0	43,098	148,283	105,185	244.06%
Revenue Total	4,098,212	3,784,692	269,528	4,054,220	4,366,581	312,361	7.70%
Expense							
Debt Service	218,760	218,480	0	218,480	218,480	0	0.00%
Fees/Dues	220,278	239,205	17,119	256,324	266,142	9,818	3.83%
Operational Services	2,085,243	2,252,200	(22,231)	2,229,969	5,317,500	3,087,531	138.46%
Professional Services	0	0	0	0	0	0	
Supplies	0	0	0	0	0	0	
Transfers to County Funds	19,110	21,497	0	21,497	126,682	105,185	489.30%
Utilities	8,553	12,000	0	12,000	12,000	0	0.00%
Expense Total	2,551,944	2,743,382	(5,112)	2,738,270	5,940,804	3,202,534	116.95%
Ending Fund Balance	12,112,460	11,978,140	1,450,270	13,428,410	11,854,187	(1,574,223)	(11.72%)

2025 BUDGET

300 - SOLID WASTE

Description	FY2023 Actual	FY2024 Adopted	FY2024 Changes	FY2024 Revised	FY 2025 Adopted	Var to Revised (\$)	Var to Revised (%)
Beginning Fund Balance	57,480,620	47,843,188	11,328,179	59,171,367	34,401,663	(24,769,704)	(41.86%)
Revenue							
Donations	460	350	0	350	470	120	34.29%
External Charges for Services	16,540,509	16,539,200	0	16,539,200	17,645,446	1,106,246	6.69%
Interest Earnings	2,254,223	1,300,000	0	1,300,000	1,585,000	285,000	21.92%
Internal Charges for Services	17,253	5,000	0	5,000	13,000	8,000	160.00%
Licenses and Permits	2,170	1,500	0	1,500	1,000	(500)	(33.33%)
Other Miscellaneous Revenue	12,834	12,000	0	12,000	12,000	0	0.00%
Sale of Capital Outlay Assets	0		0			0	
Transfer from County Funds	0		0			0	
Revenue Total	18,827,448	17,858,050	0	17,858,050	19,256,916	1,398,866	7.83%
Expense							
Allocations	357,591	395,071	0	395,071	412,047	16,976	4.30%
Capital Outlay	1,720,432	28,600,000	0	28,600,000	29,500,000	900,000	3.15%
Fees/Dues	4,710,306	1,401,218	0	1,401,218	307,911	(1,093,307)	(78.03%)
Insurance	65,532	69,962	0	69,962	72,078	2,116	3.02%
Non-Capital Assets	3,538	55,880	0	55,880	57,331	1,451	2.60%
Operational Services	641,848	1,300,470	0	1,300,470	1,046,139	(254,331)	(19.56%)
Other Expenditures	719,098	2,873,850	0	2,873,850	841,518	(2,032,332)	(70.72%)
Personnel	3,311,150	3,365,855	0	3,365,855	3,662,445	296,590	8.81%
Professional Services	(227,304)	2,420,820	(1,250,000)	1,170,820	2,372,449	1,201,629	102.63%
Rentals	1,865,009	1,865,450	0	1,865,450	1,887,669	22,219	1.19%
Repair and Maintenance	2,618,387	417,602	0	417,602	437,361	19,759	4.73%
Supplies	631,903	633,590	0	633,590	843,145	209,555	33.07%
Transfers to County Funds	681,946	411,776	0	411,776	0	(411,776)	(100.00%)
Travel and Training	12,448	44,630	0	44,630	45,357	727	1.63%
Utilities	24,817	21,580	0	21,580	16,348	(5,232)	(24.24%)
Expense Total	17,136,702	43,877,754	(1,250,000)	42,627,754	41,501,798	(1,125,956)	(2.64%)
Ending Fund Balance	59,171,367	21,823,484	12,578,179	34,401,663	12,156,781	(22,244,882)	(64.66%)

2025 BUDGET

400 - ASSESSMENT DEBT

Description	FY2023 Actual	FY2024 Adopted	FY2024 Changes	FY2024 Revised	FY 2025 Adopted	Var to Revised (\$)	Var to Revised (%)
Beginning Fund Balance	1,630,778	1,627,847	73,955	1,701,802	1,743,549	41,747	2.45%
Revenue							
Assessments	288,417	265,413	27,526	292,939	270,068	(22,871)	(7.81%)
Interest Earnings	132,174	102,700	484	103,184	111,983	8,799	8.53%
Property Taxes	340	0	0	0	0	0	
Transfer from County Funds	464	0	0	0	0	0	
Revenue Total	421,396	368,113	28,010	396,123	382,051	(14,072)	(3.55%)
Expense							
Debt Service	350,372	326,366	28,010	354,376	323,160	(31,216)	(8.81%)
Expense Total	350,372	326,366	28,010	354,376	323,160	(31,216)	(8.81%)
Ending Fund Balance	1,701,802	1,669,594	73,955	1,743,549	1,802,440	58,891	3.38%

2025 BUDGET

405 - DEBT SERVICE

Description	FY2023 Actual	FY2024 Adopted	FY2024 Changes	FY2024 Revised	FY 2025 Adopted	Var to Revised (\$)	Var to Revised (%)
Beginning Fund Balance			7,771	7,771	7,771	0	0.00%
Revenue							
Interest Earnings	13,605	0	0	0	0	0	
Transfer from County Funds	5,930,666	5,939,500	0	5,939,500	5,931,000	(8,500)	(0.14%)
Revenue Total	5,944,271	5,939,500	0	5,939,500	5,931,000	(8,500)	(0.14%)
Expense							
Debt Service	5,933,500	5,934,500	0	5,934,500	5,931,000	(3,500)	(0.06%)
Professional Services	3,000	5,000	0	5,000	0	(5,000)	(100.00%)
Expense Total	5,936,500	5,939,500	0	5,939,500	5,931,000	(8,500)	(0.14%)
Ending Fund Balance			7,771	7,771	7,771	0	0.00%

2025 BUDGET

500 - IMPROVEMENT DISTRICT CONSTRUCTION

Description	FY2023 Actual	FY2024 Adopted	FY2024 Changes	FY2024 Revised	FY 2025 Adopted	Var to Revised (\$)	Var to Revised (%)
Beginning Fund Balance	795,496	899,308	76,888	976,196	1,137,889	161,693	16.56%
Revenue							
Assessments	31,628	56,870	(9,300)	47,570	32,668	(14,902)	(31.33%)
External Charges for Services	148,486	149,350	0	149,350	153,081	3,731	2.50%
Interest Earnings	14,596	17,310	(610)	16,700	11,899	(4,801)	(28.75%)
Other Miscellaneous Revenue	300	210	0	210	221	11	5.24%
Property Taxes	99	0	0	0	0	0	
Transfer from County Funds	0		0			0	
Revenue Total	195,108	223,740	(9,910)	213,830	197,869	(15,961)	(7.46%)
Expense							
Capital Outlay	0		0			0	
Debt Service	0	0	0	0	0	0	
Fees/Dues		0	3,857	3,857	0	(3,857)	(100.00%)
Operational Services		0	0	0	0	0	
Other Expenditures	13,942	48,870	(590)	48,280	43,717	(4,563)	(9.45%)
Professional Services	0		0			0	
Transfers to County Funds	464	0	0	0	80,000	80,000	
Expense Total	14,407	48,870	3,267	52,137	123,717	71,580	137.29%
Ending Fund Balance	976,196	1,074,178	63,711	1,137,889	1,212,041	74,152	6.52%

2025 BUDGET

508 - IT CAPITAL

Description	FY2023 Actual	FY2024 Adopted	FY2024 Changes	FY2024 Revised	FY 2025 Adopted	Var to Revised (\$)	Var to Revised (%)
Beginning Fund Balance	6,784,339	5,451,734	1,012,958	6,464,692	4,355,686	(2,109,006)	(32.62%)
Revenue							
External Charges for Services	9,800	0	0	0	20,000	20,000	
Other Miscellaneous Revenue			0	0		0	
Sale of Capital Outlay Assets	12,000	0	0	0	0	0	
Transfer from County Funds	3,445,674	2,953,343	0	2,953,343	3,313,523	360,180	12.20%
Revenue Total	3,467,474	2,953,343	0	2,953,343	3,333,523	380,180	12.87%
Expense							
Capital Outlay	309,128	2,531,431	(60,743)	2,470,688	3,274,720	804,032	32.54%
Debt Service	313,617	0	0	0	0	0	
Fees/Dues	1,800	0	0	0	0	0	
Non-Capital Assets	367,516	645,301	(20,029)	625,272	608,440	(16,832)	(2.69%)
Operational Services	850,314	1,200,000	0	1,200,000	930,000	(270,000)	(22.50%)
Other Expenditures	5,444	0	0	0	0	0	
Personnel	7,033	0	0	0	0	0	
Professional Services	1,635,190	502,250	0	502,250	702,250	200,000	39.82%
Rentals		340,318	(76,179)	264,139	281,734	17,595	6.66%
Repair and Maintenance	16,338	0	0	0	0	0	
Supplies	2,175	0	0	0	0	0	
Transfers to County Funds	226,700	0	0	0	0	0	
Travel and Training	1,475	0	0	0	0	0	
Utilities	50,389	0	0	0	0	0	
Expense Total	3,787,120	5,219,300	(156,951)	5,062,349	5,797,144	734,795	14.51%
Ending Fund Balance	6,464,692	3,185,777	1,169,909	4,355,686	1,892,065	(2,463,621)	(56.56%)

2025 BUDGET

512 - CAPITAL EXPENDITURES

Description	FY2023 Actual	FY2024 Adopted	FY2024 Changes	FY2024 Revised	FY 2025 Adopted	Var to Revised (\$)	Var to Revised (%)
Beginning Fund Balance	39,795,476	9,364,808	10,954,351	20,319,159	6,290,179	(14,028,980)	(69.04%)
Revenue							
Capital Contribution	0		0	0	0	0	
Direct Federal			100,000	100,000	0	(100,000)	(100.00%)
External Charges for Services	186,118	0	8,554	8,554	0	(8,554)	(100.00%)
Interest Earnings	1,172,413	53,000	557,000	610,000	45,098	(564,902)	(92.61%)
Internal Charges for Services	96,841	0	0	0	0	0	
Other Miscellaneous Revenue	0	0	20,000	20,000	4,500,000	4,480,000	22400.00%
Property Taxes	943	0	0	0	0	0	
Transfer from County Funds	12,030,422	7,304,912	1,964,797	9,269,709	20,242,000	10,972,291	118.37%
Revenue Total	13,486,738	7,357,912	2,650,351	10,008,263	24,787,098	14,778,835	147.67%
Expense							
Capital Outlay	30,280,566	13,456,097	9,090,854	22,546,951	29,292,000	6,745,049	29.92%
Fees/Dues	740	0	0	0	0	0	
Non-Capital Assets	2,571,404	404,912	524,738	929,650	0	(929,650)	(100.00%)
Operational Services	7,779	0	0	0	0	0	
Other Expenditures	(18,269)	0	212,446	212,446	0	(212,446)	(100.00%)
Professional Services	144	0	0	0	0	0	
Rentals	10,831	0	2,580	2,580	0	(2,580)	(100.00%)
Repair and Maintenance			0	0	0	0	
Supplies	107,551	0	4,597	4,597	0	(4,597)	(100.00%)
Transfers to County Funds	0	0	341,019	341,019	0	(341,019)	(100.00%)
Travel and Training	0	0	0	0	0	0	
Utilities	2,309	0	0	0	0	0	
Expense Total	32,963,054	13,861,009	10,176,234	24,037,243	29,292,000	5,254,757	21.86%
Ending Fund Balance	20,319,159	2,861,711	3,428,468	6,290,179	1,785,277	(4,504,902)	(71.62%)

2025 BUDGET

522 - REPLACEMENT

Description	FY2023 Actual	FY2024 Adopted	FY2024 Changes	FY2024 Revised	FY 2025 Adopted	Var to Revised (\$)	Var to Revised (%)
Beginning Fund Balance	5,117,876	3,239,728	734,563	3,974,291	2,704,317	(1,269,974)	(31.95%)
Revenue							
External Charges for Services	18,897	20,000	0	20,000	20,000	0	0.00%
Other Miscellaneous Revenue	1,917	0	0	0	0	0	
Sale of Capital Outlay Assets	0	0	0	0	0	0	
Transfer from County Funds	1,706,925	1,200,000	197,860	1,397,860	1,230,000	(167,860)	(12.01%)
Revenue Total	1,727,738	1,220,000	197,860	1,417,860	1,250,000	(167,860)	(11.84%)
Expense							
Capital Outlay	667,896	51,423	217,790	269,213	0	(269,213)	(100.00%)
Fees/Dues	0	0	0	0	0	0	
Non-Capital Assets	283,700	1,217,623	576,998	1,794,621	1,266,000	(528,621)	(29.46%)
Operational Services	0	0	0	0	0	0	
Other Expenditures	0	11,500	0	11,500	0	(11,500)	(100.00%)
Professional Services	0	0	0	0	0	0	
Rentals	0	0	0	0	0	0	
Repair and Maintenance	0	0	0	0	0	0	
Supplies	81,824	12,500	0	12,500	0	(12,500)	(100.00%)
Transfers to County Funds	1,837,902	600,000	0	600,000	0	(600,000)	(100.00%)
Travel and Training	0	0	0	0	0	0	
Utilities	0	0	0	0	0	0	
Expense Total	2,871,323	1,893,046	794,788	2,687,834	1,266,000	(1,421,834)	(52.90%)
Ending Fund Balance	3,974,291	2,566,682	137,635	2,704,317	2,688,317	(16,000)	(0.59%)

2025 BUDGET

608 - INFORMATION TECHNOLOGY

Description	FY2023 Actual	FY2024 Adopted	FY2024 Changes	FY2024 Revised	FY 2025 Adopted	Var to Revised (\$)	Var to Revised (%)
Beginning Fund Balance	(294,369)	(529,643)	920,882	391,239	593,822	202,583	51.78%
Revenue							
External Charges for Services	105,680	101,240	32,000	133,240	108,302	(24,938)	(18.72%)
Internal Charges for Services	6,892,838	7,160,958	213,000	7,373,958	7,577,440	203,482	2.76%
Other Miscellaneous Revenue	0	0	0	0	0	0	
Sale of Capital Outlay Assets	0	0	0	0	0	0	
Transfer from County Funds	0	0	0	0	0	0	
Revenue Total	6,998,518	7,262,198	245,000	7,507,198	7,685,742	178,544	2.38%
Expense							
Allocations	235,179	295,324	0	295,324	272,478	(22,846)	(7.74%)
Capital Outlay	1,499,126	1,650,000	0	1,650,000	1,283,000	(367,000)	(22.24%)
Debt Service	1,610,361	0	0	0	0	0	
Fees/Dues	4	200	0	200	210	10	5.00%
Insurance	10,002	9,849	0	9,849	10,511	662	6.72%
Non-Capital Assets	7,568	28,230	0	28,230	23,000	(5,230)	(18.53%)
Operational Services	962,293	2,485,850	486,956	2,972,806	3,083,463	110,657	3.72%
Other Expenditures	309	700	0	700	700	0	0.00%
Personnel	1,629,467	1,845,916	0	1,845,916	1,827,818	(18,098)	(0.98%)
Professional Services	96,106	126,600	0	126,600	126,300	(300)	(0.24%)
Rentals	87,778	91,960	0	91,960	89,790	(2,170)	(2.36%)
Repair and Maintenance	105	100	0	100	100	0	0.00%
Supplies	12,709	17,930	0	17,930	19,500	1,570	8.76%
Transfers to County Funds	0	0	0	0	0	0	
Travel and Training	2,453	12,100	0	12,100	14,600	2,500	20.66%
Utilities	159,450	252,900	0	252,900	225,100	(27,800)	(10.99%)
Expense Total	6,312,912	6,817,659	486,956	7,304,615	6,976,570	(328,045)	(4.49%)
Ending Fund Balance	391,239	(85,104)	678,926	593,822	1,302,994	709,172	119.43%

2025 BUDGET

610 - FACILITIES

Description	FY2023 Actual	FY2024 Adopted	FY2024 Changes	FY2024 Revised	FY 2025 Adopted	Var to Revised (\$)	Var to Revised (%)
Beginning Fund Balance	8,719,819	5,844,198	(2,224,122)	3,620,076	(719,577)	(4,339,653)	(119.88%)
Revenue							
Direct Federal			78,000	78,000	0	(78,000)	(100.00%)
Direct State			27,540	27,540		(27,540)	(100.00%)
External Charges for Services	28,004	39,190	0	39,190	40,173	983	2.51%
Internal Charges for Services	2,825,176	3,206,562	0	3,206,562	3,514,331	307,769	9.60%
Local Government	0	0	0	0	0	0	
Other Miscellaneous Revenue	4,884	0	0	0	0	0	
Refunds of Expenditures	0	0	0	0		0	
Transfer from County Funds	10,496,149	10,692,420	329,000	11,021,420	11,211,900	190,480	1.73%
Revenue Total	13,354,214	13,938,172	434,540	14,372,712	14,766,404	393,692	2.74%
Expense							
Allocations	350,668	396,989	0	396,989	429,718	32,729	8.24%
Capital Outlay	31,005	0	294,640	294,640	0	(294,640)	(100.00%)
Debt Service	500,169	0	0	0	0	0	
Fees/Dues	195,884	51,730	225,000	276,730	53,088	(223,642)	(80.82%)
Insurance	104,479	133,401	0	133,401	132,362	(1,039)	(0.78%)
Non-Capital Assets	509,976	2,876,028	(1,411,001)	1,465,027	2,212,690	747,663	51.03%
Operational Services	2,910,979	2,308,881	1,737,843	4,046,724	2,801,670	(1,245,054)	(30.77%)
Other Expenditures	6,804	100,000	(88,936)	11,064	102,497	91,433	826.40%
Personnel	3,256,003	3,630,985	0	3,630,985	3,835,796	204,811	5.64%
Professional Services	20,451	32,450	250,000	282,450	33,265	(249,185)	(88.22%)
Rentals	472,648	915,310	161,104	1,076,414	1,214,611	138,197	12.84%
Repair and Maintenance	1,042,648	1,068,620	(406,509)	662,111	1,212,479	550,368	83.12%
Supplies	5,250,622	297,340	2,806,745	3,104,085	274,915	(2,829,170)	(91.14%)
Transfers to County Funds	1,626,707	456,105	553,887	1,009,992	0	(1,009,992)	(100.00%)
Travel and Training	38,277	34,520	0	34,520	35,396	876	2.54%
Utilities	2,136,637	2,099,357	187,876	2,287,233	2,151,951	(135,282)	(5.91%)
Expense Total	18,453,957	14,401,716	4,310,649	18,712,365	14,490,438	(4,221,927)	(22.56%)
Ending Fund Balance	3,620,076	5,380,654	(6,100,231)	(719,577)	(443,611)	275,966	(38.35%)

2025 BUDGET

612 - FLEET SERVICES

Description	FY2023 Actual	FY2024 Adopted	FY2024 Changes	FY2024 Revised	FY 2025 Adopted	Var to Revised (\$)	Var to Revised (%)
Beginning Fund Balance	9,738,152	7,794,295	388,060	8,182,355	4,400,798	(3,781,557)	(46.22%)
Revenue							
Direct State	40,388	40,000	(1,355)	38,645	40,000	1,355	3.51%
External Charges for Services	465,120	400,100	(104,255)	295,845	300,200	4,355	1.47%
Internal Charges for Services	12,778,438	13,290,915	(218,186)	13,072,729	14,438,042	1,365,313	10.44%
Other Miscellaneous Revenue	12,019	14,860	(3,532)	11,328	2,000	(9,328)	(82.34%)
Pass Through State Grants	200	0	0	0	0	0	
Sale of Capital Outlay Assets	1,063,622	525,000	401,230	926,230	1,148,500	222,270	24.00%
Transfer from County Funds	1,015,660	935,392	494,118	1,429,510	1,056,116	(373,394)	(26.12%)
Revenue Total	15,375,447	15,206,267	568,020	15,774,287	16,984,858	1,210,571	7.67%
Expense							
Allocations	259,196	291,179	579,849	871,028	274,192	(596,836)	(68.52%)
Capital Outlay	8,570,609	7,138,115	3,586,571	10,724,686	8,263,820	(2,460,866)	(22.95%)
Fees/Dues	9,174	14,140	(2,745)	11,395	16,270	4,875	42.78%
Insurance	24,875	22,838	8,034	30,872	23,249	(7,623)	(24.69%)
Non-Capital Assets	1,368	2,000	4,741	6,741	2,500	(4,241)	(62.91%)
Operational Services	78,656	73,767	11,046	84,813	84,968	155	0.18%
Other Expenditures	0	0	8,553	8,553	150	(8,403)	(98.25%)
Personnel	2,037,471	2,345,207	(248,347)	2,096,860	2,522,473	425,613	20.30%
Professional Services	35,000	55,000	0	55,000	55,000	0	0.00%
Rentals	73,456	76,383	51,676	128,059	111,363	(16,696)	(13.04%)
Repair and Maintenance	1,063,769	959,265	379,073	1,338,338	1,049,065	(289,273)	(21.61%)
Supplies	4,714,106	4,988,928	(814,068)	4,174,860	4,798,905	624,045	14.95%
Transfers to County Funds	44,110	0	0	0	0	0	
Travel and Training	10,430	14,746	1,965	16,711	15,000	(1,711)	(10.24%)
Utilities	9,024	12,894	(4,966)	7,928	7,930	2	0.03%
Expense Total	16,931,245	15,994,462	3,561,382	19,555,844	17,224,885	(2,330,959)	(11.92%)
Ending Fund Balance	8,182,355	7,006,100	(2,605,302)	4,400,798	4,160,771	(240,027)	(5.45%)

2025 BUDGET

645 - EMPLOYEE BENEFITS

Description	FY2023 Actual	FY2024 Adopted	FY2024 Changes	FY2024 Revised	FY 2025 Adopted	Var to Revised (\$)	Var to Revised (%)
Beginning Fund Balance	11,229,575	10,408,347	39,710	10,448,057	6,525,714	(3,922,343)	(37.54%)
Revenue							
Interest Earnings	546,582	50,000	480,000	530,000	50,000	(480,000)	(90.57%)
Internal Charges for Services	33,665,412	33,615,000	0	33,615,000	34,600,000	985,000	2.93%
Other Miscellaneous Revenue	2,279,801	800,000	695,000	1,495,000	1,000,000	(495,000)	(33.11%)
Transfer from County Funds	1,066,773	1,100,000	0	1,100,000	1,138,000	38,000	3.45%
Revenue Total	37,558,568	35,565,000	1,175,000	36,740,000	36,788,000	48,000	0.13%
Expense							
Debt Service	102,072	0	0	0	0	0	
Fees/Dues	0	925	0	925	0	(925)	(100.00%)
Insurance	35,472,018	31,204,360	6,085,000	37,289,360	35,205,393	(2,083,967)	(5.59%)
Non-Capital Assets	0	0	4,000	4,000	0	(4,000)	(100.00%)
Operational Services	47,944	102,405	(5,000)	97,405	107,317	9,912	10.18%
Other Expenditures	88,232	90,200	(29,670)	60,530	90,200	29,670	49.02%
Personnel	1,142,585	1,179,990	30,200	1,210,190	1,224,927	14,737	1.22%
Professional Services	1,371,307	1,445,000	385,000	1,830,000	1,841,000	11,000	0.60%
Rentals	16,662	94,083	(34,750)	59,333	104,275	44,942	75.75%
Repair and Maintenance	36,063	46,000	500	46,500	45,850	(650)	(1.40%)
Supplies	55,212	77,700	(19,300)	58,400	71,200	12,800	21.92%
Travel and Training	7,991	5,700	0	5,700	5,050	(650)	(11.40%)
Expense Total	38,340,088	34,246,363	6,415,980	40,662,343	38,695,212	(1,967,131)	(4.84%)
Ending Fund Balance	10,448,057	11,726,984	(5,201,270)	6,525,714	4,618,502	(1,907,212)	(29.23%)

2025 BUDGET

672 - UNEMPLOYMENT

Description	FY2023 Actual	FY2024 Adopted	FY2024 Changes	FY2024 Revised	FY 2025 Adopted	Var to Revised (\$)	Var to Revised (%)
Beginning Fund Balance	1,537,229	1,326,229	88,742	1,414,971	1,209,971	(205,000)	(14.49%)
Revenue							
Interest Earnings	59,646	9,000	41,000	50,000	10,000	(40,000)	(80.00%)
Internal Charges for Services	11	0	0	0	0	0	
Revenue Total	59,657	9,000	41,000	50,000	10,000	(40,000)	(80.00%)
Expense							
Insurance	181,914	255,000	0	255,000	255,000	0	0.00%
Expense Total	181,914	255,000	0	255,000	255,000	0	0.00%
Ending Fund Balance	1,414,971	1,080,229	129,742	1,209,971	964,971	(245,000)	(20.25%)

2025 BUDGET

682 - RISK MANAGEMENT

Description	FY2023 Actual	FY2024 Adopted	FY2024 Changes	FY2024 Revised	FY 2025 Adopted	Var to Revised (\$)	Var to Revised (%)
Beginning Fund Balance	10,560,847	9,119,428	(482,327)	8,637,101	7,497,098	(1,140,003)	(13.20%)
Revenue							
Interest Earnings	524,049	75,000	460,000	535,000	100,000	(435,000)	(81.31%)
Internal Charges for Services	4,572,558	5,230,178	0	5,230,178	6,293,450	1,063,272	20.33%
Other Miscellaneous Revenue	36,421	50,000	75,000	125,000	50,000	(75,000)	(60.00%)
Transfer from County Funds			0		1,000,000	1,000,000	
Revenue Total	5,133,028	5,355,178	535,000	5,890,178	7,443,450	1,553,272	26.37%
Expense							
Allocations	56,607	40,426	0	40,426	55,049	14,623	36.17%
Debt Service	52,000	0	0	0	0	0	
Depreciation/Amortization Exp	0	0	0	0	0	0	
Fees/Dues	3,717	4,450	0	4,450	4,450	0	0.00%
Insurance	6,475,499	4,673,220	1,675,000	6,348,220	6,462,439	114,219	1.80%
Non-Capital Assets	2,718	8,500	0	8,500	11,500	3,000	35.29%
Operational Services	838	1,195	0	1,195	1,355	160	13.39%
Other Expenditures	0		0			0	
Personnel	395,785	495,470	0	495,470	507,269	11,799	2.38%
Professional Services	43,910	99,500	0	99,500	112,600	13,100	13.17%
Rentals	13,725	15,170	0	15,170	18,088	2,918	19.24%
Supplies	516	1,450	0	1,450	1,450	0	0.00%
Travel and Training	7,634	12,000	0	12,000	15,000	3,000	25.00%
Utilities	3,825	3,800	0	3,800	4,250	450	11.84%
Expense Total	7,056,774	5,355,181	1,675,000	7,030,181	7,193,450	163,269	2.32%
Ending Fund Balance	8,637,101	9,119,425	(1,622,327)	7,497,098	7,747,098	250,000	3.33%

Section E – Budget Adoption Documents

Resolution to Amend 2024 Adopted Budget by Fund

General Fund Spending Agencies

<u>Spending Agency</u>	<u>2024 Adopted</u>	<u>2024 Revised</u>	<u>2024 Change</u>
Assessor	5,508,110	5,916,364	408,254
Clerk & Recorder	14,321,664	14,761,968	440,304
Coroner	2,334,234	2,477,234	143,000
County Manager	61,868,065	90,197,086	28,329,021
CPIRS	12,938,624	11,974,465	-964,159
Community Justice Alternatives	13,272,327	14,238,577	966,250
District Attorney	12,281,082	12,312,386	31,304
Financial Services	3,178,140	3,373,151	195,011
Human & Economic Health	1,316,688	1,453,126	136,438
Information Technology	12,364,047	12,440,347	76,300
Sheriff	91,624,573	96,259,001	4,634,428
Surveyor	77,172	77,172	0
Treasurer	1,980,220	1,982,470	2,250
Total – General Fund	233,064,946	267,463,347	34,398,401

Spending Agency

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

	2024 Appropriation	2024 Revised Appropriation	FY2024 CHANGE
Budgeted Beginning Fund Balance	79,166,226	106,757,731	27,591,505
Total Revenue	233,035,118	266,987,856	33,952,738
Total Expense	233,064,946	267,463,347	34,398,401
32003 Reserved for Emergencies	10,300,000	8,500,000	-1,800,000
32004 Working Capital	22,000,000	22,000,000	0
32005 Capital Outlay	0	2,000,000	2,000,000
32006 Future Programs/Services	44,176,567	68,186,811	24,010,244
30400 Equity unassigned/unrestricted	2,659,831	5,595,429	2,935,598

Fund 125: Section 125 Fund

	2024 Appropriation	2024 Revised Appropriation	FY2024 CHANGE
Budgeted Beginning Fund Balance	169,433	172,078	2,645
Total Revenue	5,000	5,000	0
Total Expense	27,000	27,000	0
32006 Future Programs/Services	147,433	150,078	2,645

<u>Fund 200: Sales Tax Fund</u>	2024	2024 Revised	FY2024
	Appropriation	Appropriation	CHANGE
Budgeted Beginning Fund Balance	6,824,615	6,713,198	-111,417
Total Revenue	14,519,748	14,519,748	0
Total Expense	12,902,208	12,902,208	0
32006 Future Programs/Services	8,442,155	8,330,738	-111,417

<u>Fund 215: Open Lands Fund</u>	2024	2024 Revised	FY2024
	Appropriation	Appropriation	CHANGE
Budgeted Beginning Fund Balance	26,348,459	29,423,019	3,074,560
Total Revenue	15,972,504	19,853,974	3,881,470
Total Expense	10,738,447	13,825,406	3,086,959
32004 Working Capital	800,000	800,000	0
32006 Future Programs/Services	30,782,516	34,651,587	3,869,071

<u>Fund 220: Parks Fund</u>	2024	2024 Revised	FY2024
	Appropriation	Appropriation	CHANGE
Budgeted Beginning Fund Balance	1,957,726	2,574,265	616,539
Total Revenue	6,650,383	7,386,802	736,419
Total Expense	7,274,273	8,116,817	842,544
32004 Working Capital	800,000	800,000	0
32006 Future Programs/Services	533,836	1,044,250	510,414

<u>Fund 225: Pest Control District Fund</u>	2024	2024 Revised	FY2024
	Appropriation	Appropriation	CHANGE
Budgeted Beginning Fund Balance	526,532	458,208	-68,324
Total Revenue	1,987,942	1,981,233	-6,709
Total Expense	1,640,584	1,652,819	12,235
32003 Reserved for Emergencies	0	0	0
32004 Working Capital	80,000	80,000	0
32005 Capital Outlay and Projects	-275,847	-275,847	0
32006 Future Programs/Services	1,069,737	982,469	-87,268

<u>Fund 230: Conservation Trust Fund</u>	2024	2024 Revised	FY2024
	Appropriation	Appropriation	CHANGE
Budgeted Beginning Fund Balance	5,767,739	6,189,647	421,908
Total Revenue	938,685	938,685	0
Total Expense	126,100	126,100	0
32006 Future Programs/Services	6,580,324	7,002,232	421,908

Fund 240: The Ranch Fund

	2024	2024 Revised	FY2024
	Appropriation	Appropriation	CHANGE
Budgeted Beginning Fund Balance	985,803	3,730,758	2,744,955
Total Revenue	25,450,915	26,200,915	750,000
Total Expense	20,321,520	32,726,052	12,404,532
32004 Working Capital	1,700,000	0	-1,700,000
32005 Capital Outlay and Projects	1,938,588	-2,845,518	-4,784,106
32006 Future Programs/Services	2,476,610	51,139	-2,425,471

Fund 245: Building Inspection Fund

	2024	2024 Revised	FY2024
	Appropriation	Appropriation	CHANGE
Budgeted Beginning Fund Balance	3,855,262	4,203,999	348,737
Total Revenue	2,800,000	2,800,000	0
Total Expense	3,837,243	3,634,876	-202,367
32004 Working Capital	650,000	650,000	0
32006 Future Programs/Services	2,168,019	2,719,123	551,104

Fund 246: Public Trustee Fund

	2024	2024 Revised	FY2024
	Appropriation	Appropriation	CHANGE
Budgeted Beginning Fund Balance	128,100	273,918	145,818
Total Revenue	210,000	216,580	6,580
Total Expense	179,787	186,367	6,580
32004 Working Capital	158,313	304,131	145,818
32006 Future Programs/Services	0	0	0

Fund 252: Road and Bridge Fund

	2024	2024 Revised	FY2024
	Appropriation	Appropriation	CHANGE
Budgeted Beginning Fund Balance	9,976,910	24,212,646	14,235,736
Total Revenue	42,343,710	47,343,710	5,000,000
Total Expense	52,130,831	52,130,831	0
32004 Working Capital	189,789	189,789	0
32006 Future Programs/Services	0	19,235,736	19,235,736

Fund 255: Transportation Expansion

	2024	2024 Revised	FY2024
	Appropriation	Appropriation	CHANGE
Budgeted Beginning Fund Balance	7,508,695	6,704,440	-804,255
Total Revenue	942,740	942,740	0
Total Expense	3,417,640	4,494,980	1,077,340
32005 Capital Outlay and Projects	5,033,795	5,033,795	0
32006 Future Programs/Services	0	-1,881,595	-1,881,595

Fund 262: Human Services Fund

	2024 Appropriation	2024 Revised Appropriation	FY2024 CHANGE
Budgeted Beginning Fund Balance	12,670,820	12,256,189	-414,631
Total Revenue	64,828,337	65,003,337	175,000
Total Expense	65,421,978	65,596,978	175,000
32004 Working Capital	1,400,000	1,400,000	0
32006 Future Programs/Services	10,677,179	10,262,548	-414,631

Fund 265: Behavioral Health Fund

	2024 Appropriation	2024 Revised Appropriation	FY2024 CHANGE
Budgeted Beginning Fund Balance	27,401,720	33,619,312	6,217,592
Total Revenue	25,949,290	26,765,096	815,806
Total Expense	23,528,591	30,760,500	7,231,909
32004 Working Capital	2,400,000	2,400,000	0
32006 Future Programs/Services	27,422,419	27,223,908	-198,511

Fund 268: Developmental Disabilities Fund

	2024 Appropriation	2024 Revised Appropriation	FY2024 CHANGE
Total Revenue	6,300,000	6,520,000	220,000
Total Expense	6,300,000	6,520,000	220,000

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

	2024 Appropriation	2024 Revised Appropriation	FY2024 CHANGE
Budgeted Beginning Fund Balance	1,514,378	1,662,176	147,798
Total Revenue	9,769,503	9,364,725	-404,778
Total Expense	9,710,179	9,772,422	62,243
32004 Working Capital	250,000	250,000	0
32006 Future Programs/Services	1,323,702	1,004,479	-319,223

Fund 275: Community Justice Alternatives Fund

	2024 Appropriation	2024 Revised Appropriation	FY2024 CHANGE
Budgeted Beginning Fund Balance	2,070,364	2,205,397	135,033
Total Revenue	13,239,590	13,748,810	509,220
Total Expense	14,622,165	15,427,929	805,764
32004 Working Capital	687,789	687,789	0
32005 Capital Outlay and Projects	0	0	0
32006 Future Programs/Services	0	-161,511	-161,511

Fund 282: Health and Environment Fund

	2024 Appropriation	2024 Revised Appropriation	FY2024 CHANGE
Budgeted Beginning Fund Balance	3,836,246	4,122,612	286,366
Total Revenue	12,163,051	13,004,186	841,135
Total Expense	12,793,977	13,446,665	652,688
32004 Working Capital	1,300,000	1,300,000	0
32006 Future Programs/Services	1,905,320	2,380,133	474,813

Fund 285: West Vine Stormwater Basin Fund

	2024 Appropriation	2024 Revised Appropriation	FY2024 CHANGE
Budgeted Beginning Fund Balance	828,555	850,315	21,760
Total Revenue	80,800	80,800	0
Total Expense	8,610	8,610	0
32006 Future Programs/Services	900,745	922,505	21,760

Fund 290: Drainage Fund

	2024 Appropriation	2024 Revised Appropriation	FY2024 CHANGE
Budgeted Beginning Fund Balance	792,269	738,232	-54,037
Total Revenue	46,090	526,521	480,431
Total Expense	137,000	362,518	225,518
32006 Future Programs/Services	701,359	902,235	200,876

Fund 295: Improvement District Fund

	2024 Appropriation	2024 Revised Appropriation	FY2024 CHANGE
Budgeted Beginning Fund Balance	10,936,830	12,112,460	1,175,630
Total Revenue	3,784,692	4,054,220	269,528
Total Expense	2,743,382	2,738,270	-5,112
32006 Future Programs/Services	11,978,140	13,428,410	1,450,270

Fund 300: Solid Waste Fund

	2024 Appropriation	2024 Revised Appropriation	FY2024 CHANGE
Budgeted Beginning Fund Balance	47,843,188	59,171,367	11,328,179
Total Revenue	17,858,050	17,858,050	0
Total Expense	43,877,754	42,627,754	-1,250,000
32004 Working Capital	1,600,000	1,600,000	0
32006 Future Programs/Services	20,223,484	32,801,663	12,578,179

Fund 400: Assessment Debt Fund

	2024 Appropriation	2024 Revised Appropriation	FY2024 CHANGE
Budgeted Beginning Fund Balance	1,627,847	1,701,802	73,955
Total Revenue	368,113	396,123	28,010
Total Expense	326,366	354,376	28,010
32006 Future Programs/Services	1,669,594	1,743,549	73,955

Fund 405: Debt Service Fund

	2024 Appropriation	2024 Revised Appropriation	FY2024 CHANGE
Budgeted Beginning Fund Balance	0	7,771	7,771
Total Revenue	5,939,500	5,939,500	0
Total Expense	5,939,500	5,939,500	0
32006 Future Programs/Services	0	7,771	7,771

**Fund 500: Improvement District
Construction Fund**

	2024 Appropriation	2024 Revised Appropriation	FY2024 CHANGE
Budgeted Beginning Fund Balance	899,308	976,196	76,888
Total Revenue	223,740	213,830	-9,910
Total Expense	48,870	52,137	3,267
32005 Capital Outlay and Projects	1,074,178	1,064,858	-9,320
32006 Future Programs/Services	0	73,031	73,031

Fund 508: IT Capital Fund

	2024 Appropriation	2024 Revised Appropriation	FY2024 CHANGE
Budgeted Beginning Fund Balance	5,451,734	6,464,692	1,012,958
Total Revenue	2,953,343	2,953,343	0
Total Expense	5,219,300	5,062,349	-156,951
32005 Capital Outlay and Projects	3,185,777	4,355,686	1,169,909
32006 Future Programs/Services	0	0	0

Fund 512: Facilities Capital Fund

	2024 Appropriation	2024 Revised Appropriation	FY2024 CHANGE
Budgeted Beginning Fund Balance	9,364,808	20,319,159	10,954,351
Total Revenue	7,357,912	10,008,263	2,650,351
Total Expense	13,861,009	24,037,243	10,176,234
32005 Capital Outlay and Projects	2,861,711	6,647,369	3,785,658
32006 Future Programs/Services	0	-357,190	-357,190

Fund 522: Replacement Fund

	2024 Appropriation	2024 Revised Appropriation	FY2024 CHANGE
Budgeted Beginning Fund Balance	3,239,728	3,974,291	734,563
Total Revenue	1,220,000	1,417,860	197,860
Total Expense	1,893,046	2,687,834	794,788
32005 Capital Outlay and Projects	2,566,682	2,704,317	137,635

Fund 608: IT Operating Fund

	2024 Appropriation	2024 Revised Appropriation	FY2024 CHANGE
Budgeted Beginning Fund Balance	-529,643	391,239	920,882
Total Revenue	7,262,198	7,507,198	245,000
Total Expense	6,817,659	7,304,615	486,956
32004 Working Capital	-377,488	246,423	623,911
32005 Capital Outlay and Projects	0	0	0
32006 Future Programs/Services	292,384	347,399	55,015

Fund 610: Facilities Operating Fund

	2024 Appropriation	2024 Revised Appropriation	FY2024 CHANGE
Budgeted Beginning Fund Balance	5,844,198	3,620,076	-2,224,122
Total Revenue	13,938,172	14,372,712	434,540
Total Expense	14,401,716	18,712,365	4,310,649
32004 Working Capital	1,670,969	1,670,969	0
32005 Capital Outlay and Projects	3,709,685	-345,066	-4,054,751
32006 Future Programs/Services	0	-2,045,480	-2,045,480

Fund 612: Fleet Services Fund

	2024 Appropriation	2024 Revised Appropriation	FY2024 CHANGE
Budgeted Beginning Fund Balance	7,794,295	8,182,355	388,060
Total Revenue	15,206,267	15,774,287	568,020
Total Expense	15,994,462	19,555,844	3,561,382
32004 Working Capital	900,000	900,000	0
32005 Capital Outlay and Projects	6,106,100	3,500,798	-2,605,302

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

	2024 Appropriation	2024 Revised Appropriation	FY2024 CHANGE
Budgeted Beginning Fund Balance	10,408,347	10,448,057	39,710
Total Revenue	35,565,000	36,740,000	1,175,000
Total Expense	34,246,363	40,662,343	6,415,980
32004 Capital Outlay	7,000,000	7,000,000	0
32006 Future Programs/Services	4,726,984	-474,286	-5,201,270

Fund 672: Self-Insured

Unemployment Fund

	2024	2024 Revised	FY2024
	Appropriation	Appropriation	CHANGE
Budgeted Beginning Fund Balance	1,326,229	1,414,971	88,742
Total Revenue	9,000	50,000	41,000
Total Expense	255,000	255,000	0
32004 Capital Outlay	50,000	50,000	0
32006 Future Programs/Services	1,030,229	1,159,971	129,742

Fund 682: Self-Insured Risk

Management Fund

	2024	2024 Revised	FY2024
	Appropriation	Appropriation	CHANGE
Budgeted Beginning Fund Balance	9,119,428	8,637,101	-482,327
Total Revenue	5,355,178	5,890,178	535,000
Total Expense	5,355,181	7,030,181	1,675,000
32004 Working Capital	550,000	550,000	0
32006 Future Programs/Services	8,569,425	6,947,098	-1,622,327

Spending Agency

Management Fund

	2024	2024 Revised	FY2024
	Appropriation	Appropriation	CHANGE
Grand Total Appropriations	629,162,687	716,202,236	87,039,549

(MEMO ONLY)

PASSED AND ADOPTED

by the Board of County Commissioners of the County of Larimer on the 11th Day of December 2024

BOARD OF COUNTY COMMISSIONERS
COUNTY OF LARIMER, COLORADO

By: 
Chair

**COUNTY OF LARIMER
RESOLUTION TO ADOPT THE 2025 BUDGET AND SET MILL LEVIES**

A RESOLUTION ADOPTING A BUDGET AND SETTING MILL LEVIES FOR THE COUNTY OF LARIMER, COLORADO, FOR THE CALENDAR YEAR COMMENCING ON THE FIRST DAY OF JANUARY, 2025, AND ENDING ON THE LAST DAY OF DECEMBER, 2025.

WHEREAS, the Board of County Commissioners, of Larimer County, Colorado ("Board") has appointed a budget official ("Budget Official") to prepare and submit a proposed budget to the Board at the proper time for consideration; and

WHEREAS, the Budget Official has submitted a proposed balanced budget to the Board for its consideration; and

WHEREAS, upon due and proper notice, published in accordance with the law, the proposed budget was open for inspection by the public at a designated place; and

WHEREAS, a public hearing was held on November 4, 2024, and interested taxpayers were given the opportunity to file or register any objections to the proposed budget; and

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$8,607,882,296 for the taxable year 2024;

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 2025 Budget - All Funds by Parent Fund Type

Section 2. That the budget as submitted, amended, and herein summarized by fund, be approved and adopted as the budget of the County of Larimer for the calendar year 2025 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 2025 budget year, there are hereby levied taxes, as specified by the mill levies below, upon each dollar of the total valuation for assessment of all taxable property within the County of Larimer for the taxable year 2024:

<u>Fund</u>	<u>Mill Levy</u>
General Fund (excludes credits/refunds/abatements)	19.049
Road & Bridge Fund	0.427
Capital Expenditures Fund	0.000
Health & Environment Fund	0.592
Social Services (Human Services) Fund	<u>1.503</u>
Total General Operating Expenses Mill Levy	21.571

Section 5. That for the purpose of meeting all **debt service expenses** of the County of Larimer during the 2025 budget year, there is 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 2024.

Section 6. That for the purpose of recovering all **refunds/abatements** applicable to the County of Larimer during the 2025 budget year, there is hereby levied a General Fund mill levy of **0.140 mills** upon each dollar of the total valuation for assessment of all taxable property within the County of Larimer for the taxable year 2024.

Section 7. That for the purpose of purchasing services and support for persons with **developmental disabilities** during the 2025 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 2024.

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 2024.

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

a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except:

i. The transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per C.R.S. 29-1-102(8)(b), and;

ii. 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 2025 for principal, interest and fees:

Involving Real Property

Smithfield Improvement District	\$218,480
Assessment Districts	\$323,160
Jail Improvement Project Certificates of Participation	<u>\$5,931,000</u>
TOTAL	\$6,472,640

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

Involving Real Property

Smithfield Improvement District	\$1,522,600
Assessment Districts:	\$3,285,429
Jail Expansion Certificates of Participation	<u>\$59,286,200</u>
TOTAL	\$77,177,921

ADOPTED THIS 11th day of December, 2024.

BOARD OF COUNTY COMMISSIONERS
OF LARIMER COUNTY, COLORADO

By: John Kefalas
Chair, Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

[Signature]
Deputy Clerk to the Board



ADOPTED 2025 BUDGET - All Funds by Parent Fund Type

Fund Type/Fund Name	Beginning Balance	Revenues	Expenses	Reserved	Designated
CAPITAL PROJECTS					
500 Improvement District Construction	\$1,137,889	\$197,869	\$123,717	\$0	\$1,212,041
508 Information Technology Capital	\$4,355,686	\$3,333,523	\$5,797,144	\$0	\$1,892,065
512 Capital Expenditures	\$6,290,179	\$24,787,098	\$29,292,000	\$0	\$1,785,277
522 Replacement	\$2,704,317	\$1,250,000	\$1,266,000	\$0	\$2,688,317
Subtotal - Capital Projects	\$14,488,071	\$29,568,490	\$36,478,861	\$0	\$7,577,700
DEBT SERVICE					
400 Assessment Debt	\$1,743,549	\$382,051	\$323,160	\$0	\$1,802,440
405 Debt Service	\$7,771	\$5,931,000	\$5,931,000	\$0	\$7,771
Subtotal - Debt Service	\$1,751,320	\$6,313,051	\$6,254,160	\$0	\$1,810,211
ENTERPRISE					
300 Solid Waste	\$34,401,663	\$19,256,916	\$41,501,798	\$0	\$12,156,781
Subtotal - Enterprise	\$34,401,663	\$19,256,916	\$41,501,798	\$0	\$12,156,781
GENERAL FUND					
101 General	\$62,362,726	\$231,565,238	\$237,216,062	\$11,000,000	\$45,711,902
102 Disaster Contingency	\$18,730,000	\$0	\$1,542,000	\$15,188,000	\$2,000,000
105 Disaster Response	\$25,189,514	\$1,972,046	\$18,686,569	\$0	\$8,474,991
Subtotal - General Fund	\$106,282,240	\$233,537,284	\$257,444,631	\$26,188,000	\$56,186,893
INTERNAL SERVICE					
608 Information Technology	\$593,822	\$7,685,742	\$6,976,570	\$0	\$1,302,994
610 Facilities	(\$719,577)	\$14,766,404	\$14,490,438	\$0	(\$443,611)
612 Fleet Services	\$4,400,798	\$16,984,858	\$17,224,885	\$0	\$4,160,771
645 Employee Benefits	\$6,525,714	\$36,788,000	\$38,695,212	\$0	\$4,618,502
672 Unemployment	\$1,209,971	\$10,000	\$255,000	\$0	\$964,971
682 Risk Management	\$7,497,098	\$7,443,450	\$7,193,450	\$0	\$7,747,098
Subtotal - Internal Service	\$19,507,826	\$83,678,454	\$84,835,555	\$0	\$18,350,725
SPECIAL REVENUE					
125 Section 125 FSA	\$150,078	\$5,000	\$27,000	\$0	\$128,078
200 Sales Tax	\$8,330,738	\$14,819,486	\$19,048,051	\$0	\$4,102,173
215 Open Lands	\$35,451,587	\$18,147,113	\$13,271,479	\$0	\$40,327,221
220 Parks	\$1,844,250	\$7,201,647	\$9,470,177	\$0	(\$424,280)
225 Pest District	\$786,622	\$1,963,824	\$1,649,633	\$0	\$1,100,813
230 Conservation Trust	\$7,002,232	\$1,077,686	\$1,537,213	\$0	\$6,542,705
240 The Ranch	(\$2,794,379)	\$25,915,598	\$27,929,154	\$0	(\$4,807,935)
245 Building Inspection	\$3,369,123	\$2,800,000	\$3,434,510	\$0	\$2,734,613
246 Public Trustee	\$304,131	\$384,000	\$260,057	\$0	\$428,074
252 Road and Bridge	\$19,425,525	\$44,321,203	\$46,714,250	\$0	\$17,032,478
255 Transportation Expansion	\$3,152,200	\$959,795	\$833,847	\$0	\$3,278,148
262 Human Services	\$11,662,548	\$63,333,147	\$63,333,147	\$0	\$11,662,548
265 Behavioral Health	\$29,623,908	\$37,381,784	\$37,227,369	\$0	\$29,778,323
268 Developmental Disabilities		\$6,460,000	\$6,460,000	\$0	
270 Workforce Center	\$1,254,479	\$8,000,815	\$8,323,399	\$0	\$931,895
275 Community Justice Alternatives	\$526,278	\$14,761,772	\$15,713,931	\$0	(\$425,881)
282 Health and Environment	\$3,680,133	\$12,334,207	\$12,415,576	\$0	\$3,598,764
285 West Vine Stormwater Basin	\$922,505	\$82,682	\$8,825	\$0	\$996,362
290 Drainage Districts	\$902,235	\$349,665	\$87,925	\$0	\$1,163,975
295 Improvement Districts	\$13,428,410	\$4,366,581	\$5,940,804	\$0	\$11,854,187
Subtotal - Special Revenue	\$139,022,603	\$264,666,005	\$273,686,347	\$0	\$130,002,261
TOTAL - ALL FUNDS	\$315,453,723	\$637,020,200	\$700,201,352	\$26,188,000	\$226,084,571

**COUNTY OF LARIMER
RESOLUTION TO APPROPRIATE SUMS OF MONEY FOR 2025**

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, 2025, AND ENDING ON THE LAST DAY OF DECEMBER, 2025.

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 2025 Appropriation of Funds by Spending Agency

Section 2. That the appropriation for the Larimer County Public Trustee Fund is appropriated in total and not subject to the limitation of Personnel Costs or Operating and Capital Costs.

ADOPTED THIS 11th day of December, 2024.

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

ATTEST:


Deputy Clerk to the Board



Larimer County 2025 Appropriation of Funds by Spending Agency

<u>Rollup Fund and Spending Agency</u>	<u>2025 Spending Agency Appropriation</u>
101 General, Disaster Response, and Disaster Contingency Fund	
Assessor	\$6,348,000
Clerk & Recorder	\$12,178,592
Community Planning, Infrastructure & Resources	\$10,213,935
Coroner	\$2,400,468
County Manager	\$78,790,461
Community Justice Alternatives	\$14,604,190
District Attorney	\$12,907,118
Financial Services	\$3,325,560
Human and Economic Health Services	\$1,430,756
Information Technology	\$12,950,000
Sheriff	\$100,072,309
Surveyor	\$33,006
Treasurer	\$2,190,236
General and Disaster Funds Memo Total:	\$257,444,631
125 Section 125 Fund	
County Manager	\$27,000
Section 125 Fund Memo Total:	\$27,000
200 Sales Tax Fund	
Financial Services	\$19,048,051
Sales Tax Fund Memo Total:	\$19,048,051
215 Open Lands Fund	
Community Planning, Infrastructure & Resources	\$13,271,479
Open Lands Fund Memo Total:	\$13,271,479
220 Parks Fund	
Community Planning, Infrastructure & Resources	\$9,470,177
Parks Fund Memo Total:	\$9,470,177
225 Pest District Fund	
Community Planning, Infrastructure & Resources	\$1,649,633
Pest District Fund Memo Total:	\$1,649,633
230 Conservation Trust Fund	
Community Planning, Infrastructure & Resources	\$1,537,213
Conservation Trust Fund Memo Total:	\$1,537,213
240 The Ranch Fund	
Community Planning, Infrastructure & Resources	\$27,929,154
The Ranch Fund Memo Total:	\$27,929,154

Rollup Fund and Spending Agency

2025 Spending Agency Appropriation

245 Building Inspections Fund		
Community Planning, Infrastructure & Resources		<u>\$3,434,510</u>
	Building Inspections Fund Memo Total:	\$3,434,510
246 Public Trustee Fund		
Office of the Treasurer and Public Trustee		<u>\$260,057</u>
	Public Trustee Fund Memo Total:	\$260,057
252 Road and Bridge Fund		
Community Planning, Infrastructure & Resources		<u>\$46,714,250</u>
	Road and Bridge Fund Memo Total:	\$46,714,250
255 Transportation Expansion Fund		
Community Planning, Infrastructure & Resources		<u>\$833,847</u>
	Transportation Expansion Fund Memo Total:	\$833,847
262 Human Services Fund		
Human and Economic Health Services		<u>\$63,333,147</u>
	Human Services Fund Memo Total:	\$63,333,147
265 Behavioral Health Fund		
Human and Economic Health Services		<u>\$37,227,369</u>
	Behavioral Health Fund Memo Total:	\$37,227,369
268 Developmental Disabilities Fund		
County Manager		<u>\$6,460,000</u>
	Developmental Disabilities Fund Memo Total:	\$6,460,000
270 Economic and Workforce Development Fund		
Human and Economic Health Services		<u>\$8,323,399</u>
	Economic and Workforce Development Fund Memo Total:	\$8,323,399
275 Community Justice Alternatives Fund		
Community Justice Alternatives		<u>\$15,713,931</u>
	Community Justice Alternatives Fund Memo Total:	\$15,713,931
282 Health and Environment Fund		
Human and Economic Health Services		<u>\$12,415,576</u>
	Health and Environment Fund Memo Total:	\$12,415,576
285 West Vine Stormwater Basin Fund		
Community Planning, Infrastructure & Resources		<u>\$8,825</u>
	West Vine Stormwater Basin Fund Memo Total:	\$8,825
290 Drainage Fund		
Community Planning, Infrastructure & Resources		<u>\$87,925</u>
	Drainage Fund Memo Total:	\$87,925

Rollup Fund and Spending Agency

2025 Spending Agency Appropriation

295 General & Public Improvement Districts Fund		
Community Planning, Infrastructure & Resources		\$5,940,804
General & Public Improvement Districts Fund Memo Total:		<u>\$5,940,804</u>
300 Solid Waste Fund		
Community Planning, Infrastructure & Resources		\$41,501,798
Solid Waste Fund Memo Total:		<u>\$41,501,798</u>
400 Assessment Debt Fund		
Community Planning, Infrastructure & Resources		\$323,160
Assessment Debt Fund Memo Total:		<u>\$323,160</u>
405 Debt Service Fund		
Financial Services		\$5,931,000
Debt Service Fund Memo Total:		<u>\$5,931,000</u>
500 Improvement District Construction Fund		
Community Planning, Infrastructure & Resources		\$123,717
Improvement District Construction Fund Memo Total:		<u>\$123,717</u>
508 Information Technology Capital Fund		
Information Technology		\$5,797,144
Information Technology Capital Fund Memo Total:		<u>\$5,797,144</u>
512 Facilities Capital Expenditures Fund		
County Manager		\$29,292,000
Facilities Capital Expenditures Fund Memo Total:		<u>\$29,292,000</u>
522 Replacement Fund		
Clerk and Recorder		\$89,000
Community Planning, Infrastructure & Resources		\$172,000
Coroner		\$39,000
County Manager		\$22,000
Community Justice Alternatives		\$4,000
Financial Services		\$25,000
Health and Environment		\$3,000
Road and Bridge		\$12,000
Sheriff		\$900,000
Replacement Fund Memo Total:		<u>\$1,266,000</u>
608 Information Technology Fund		
Information Technology		\$6,976,570
Information Technology Fund Memo Total:		<u>\$6,976,570</u>

Rollup Fund and Spending Agency

2025 Spending Agency Appropriation

610 Facilities Management Fund
County Manager

Facilities Management Fund Memo Total: \$14,490,438
\$14,490,438

612 Fleet Services Fund
County Manager

Fleet Services Fund Memo Total: \$17,224,885
\$17,224,885

645 Self-Insured Employee Benefits Fund
County Manager

Self-Insured Employee Benefits Fund Memo Total: \$38,695,212
\$38,695,212

672 Self-Insured Unemployment Fund
County Manager

Self-Insured Unemployment Fund Memo Total: \$255,000
\$255,000

682 Self-Insured Risk Management Fund
Financial Services

Self-Insured Risk Management Fund Memo Total: \$7,193,450
\$7,193,450

Report Total (Memo Only):

\$700,201,352

**PID21-Solar Ridge
RESOLUTION TO ADOPT 2025 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting Mill Levies For PID21-Solar Ridge, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2025, And Ending On The Last Day Of December, 2025.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 4, 2024, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$3,853,055 for the district for the taxable year 2024;

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

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

<u>District/Fund</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
PID21-Solar Ridge	\$259,103	\$68,247	\$30,036	\$297,314

Section 2. That the budget as submitted, amended, and herein summarized, be approved and adopted as the budget of PID21-Solar Ridge for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners and made a part of Colorado public records for PID21-Solar Ridge.

Section 4. That for the purpose of meeting all general operating expenses of PID21-Solar Ridge during the 2025 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 2024.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2025 budget year, there is hereby certified a **percentage tax credit of 7%** upon each dollar of the total property taxes due to the district for the taxable year 2024.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of PID21-Solar Ridge during the 2023 budget year, there is hereby levied a **temporary mill levy reduction** (CRS 39-5-121 (SB 93-255)) of **-1.250 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2024.

Section 7. That for the purpose of meeting all **debt service expenses** of PID21-Solar Ridge during the 2025 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2024.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to PID21-Solar Ridge during the 2025 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2024.

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

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

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for PID21-Solar Ridge totals are as follows:

- | | |
|---|-----|
| a. Total amount to be expended during 2025: | |
| Involving Real Property | \$0 |
| b. Total maximum payment liability over the entire terms of all agreements: | |
| Involving Real Property | \$0 |

ADOPTED THIS 11th day of December, 2024.

By: *John Pefalas*
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

[Signature]
Deputy Clerk to the Board



**Larimer County Pest District
RESOLUTION TO ADOPT 2025 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting Mill Levies For Larimer County Pest District, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2025, And Ending On The Last Day Of December, 2025.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 4, 2024, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$7,107,870,502 for the district for the taxable year 2024;

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

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

<u>District/Fund</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Larimer County Pest District	\$1,196,504	\$1,066,124	\$838,643	\$1,423,985

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

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

Section 4. That for the purpose of meeting all general operating expenses of Larimer County Pest District during the 2025 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 2024.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2025 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 2024.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of Larimer County Pest District during the 2023 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 2024.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County Pest District during the 2025 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2024.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to Larimer County Pest District during the 2025 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2024.

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

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

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for Larimer County Pest District totals are as follows:

- a. Total amount to be expended during 2025:
 - Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:
 - Involving Real Property \$0

ADOPTED THIS 11th day of December, 2024.

By: John Kafalas
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:
[Signature]
Deputy Clerk to the Board



**Larimer County Public Trustee
RESOLUTION TO ADOPT 2025 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting Mill Levies For Larimer County Public Trustee, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2025, And Ending On The Last Day Of December, 2025.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 4, 2024, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$ for the district for the taxable year 2024;

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

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

<u>District/Fund</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
Larimer County Public Trustee	\$304,131	\$384,000	\$260,057	\$428,074

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

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

Section 4. That for the purpose of meeting all general operating expenses of Larimer County Public Trustee during the 2025 budget year, there is hereby levied a mill levy of 0.000 mills upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2024.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2025 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 2024.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of Larimer County Public Trustee during the 2023 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 2024.

Section 7. That for the purpose of meeting all **debt service expenses** of Larimer County Public Trustee during the 2025 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2024.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to Larimer County Public Trustee during the 2025 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2024.

Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:
a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.
b. Proprietary funds shall be budgeted on a modified accrual basis and accounted for on a full accrual basis.

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for Larimer County Public Trustee totals are as follows:

- a. Total amount to be expended during 2025:
 Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:
 Involving Real Property \$0

ADOPTED THIS 11th day of December, 2024.

By: *John Kefalas*
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

[Signature]
Deputy Clerk to the Board



**PID21-Shared Road
RESOLUTION TO ADOPT 2025 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting Mill Levies For PID21-Shared Road, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2025, And Ending On The Last Day Of December, 2025.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 4, 2024, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$ for the district for the taxable year 2024;

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

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

<u>District/Fund</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
PID21-Shared Road	\$139,424	\$21,864	\$0	\$161,288

Section 2. That the budget as submitted, amended, and herein summarized, be approved and adopted as the budget of PID21-Shared Road for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners and made a part of Colorado public records for PID21-Shared Road.

Section 4. That for the purpose of meeting all general operating expenses of PID21-Shared Road during the 2025 budget year, there is hereby levied a mill levy of 0.000 mills upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2024.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2025 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 2024.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of PID21-Shared Road during the 2023 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 2024.

Section 7. That for the purpose of meeting all **debt service expenses** of PID21-Shared Road during the 2025 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2024.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to PID21-Shared Road during the 2025 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2024.

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

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

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for PID21-Shared Road totals are as follows:

- a. Total amount to be expended during 2025:
 - Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:
 - Involving Real Property \$0

ADOPTED THIS 11th day of December, 2024.

By: *John Kofalas*
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

[Signature]
Deputy Clerk to the Board



**PID79 Fox Ridge Estates
RESOLUTION TO ADOPT 2025 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting Mill Levies For PID79 Fox Ridge Estates, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2025, And Ending On The Last Day Of December, 2025.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 4, 2024, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$1,244,460 for the district for the taxable year 2024;

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

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

<u>District/Fund</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
PID79 Fox Ridge Estates	\$	\$13,080	\$10,540	\$2,540

Section 2. That the budget as submitted, amended, and herein summarized, be approved and adopted as the budget of PID79 Fox Ridge Estates for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners and made a part of Colorado public records for PID79 Fox Ridge Estates.

Section 4. That for the purpose of meeting all general operating expenses of PID79 Fox Ridge Estates during the 2025 budget year, there is hereby levied a mill levy of 9.207 mills upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2024.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2025 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 2024.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of PID79 Fox Ridge Estates during the 2023 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 2024.

Section 7. That for the purpose of meeting all **debt service expenses** of PID79 Fox Ridge Estates during the 2025 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2024.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to PID79 Fox Ridge Estates during the 2025 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2024.

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

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

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for PID79 Fox Ridge Estates totals are as follows:

- a. Total amount to be expended during 2025:
 - Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:
 - Involving Real Property \$0

ADOPTED THIS 11th day of December, 2024.

By: John Kefalas
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

Anna Lee
Deputy Clerk to the Board



**PID74 Eagle Crest
RESOLUTION TO ADOPT 2025 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting Mill Levies For PID74 Eagle Crest, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2025, And Ending On The Last Day Of December, 2025.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 4, 2024, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$1,613,967 for the district for the taxable year 2024;

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

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

<u>District/Fund</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
PID74 Eagle Crest	\$339,816	\$87,333	\$420,608	\$6,541

Section 2. That the budget as submitted, amended, and herein summarized, be approved and adopted as the budget of PID74 Eagle Crest for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners and made a part of Colorado public records for PID74 Eagle Crest.

Section 4. That for the purpose of meeting all general operating expenses of PID74 Eagle Crest during the 2025 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 2024.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2025 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 2024.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of PID74 Eagle Crest during the 2023 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 2024.

Section 7. That for the purpose of meeting all **debt service expenses** of PID74 Eagle Crest during the 2025 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2024.

Section 8. That for the purpose of meeting all **refunds/abateements** applicable to PID74 Eagle Crest during the 2025 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2024.

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

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

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for PID74 Eagle Crest totals are as follows:

- a. Total amount to be expended during 2025:
 Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:
 Involving Real Property \$0

ADOPTED THIS 11th day of December, 2024.

By: *John Kafalas*
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

Paul Beer
Deputy Clerk to the Board



**PID73 Meadows at Rolling Hills
RESOLUTION TO ADOPT 2025 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting Mill Levies For PID73 Meadows at Rolling Hills, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2025, And Ending On The Last Day Of December, 2025.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 4, 2024, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$987,528 for the district for the taxable year 2024;

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

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

<u>District/Fund</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
PID73 Meadows at Rolling Hills	\$47,963	\$33,505	\$2,152	\$79,316

Section 2. That the budget as submitted, amended, and herein summarized, be approved and adopted as the budget of PID73 Meadows at Rolling Hills for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners and made a part of Colorado public records for PID73 Meadows at Rolling Hills.

Section 4. That for the purpose of meeting all general operating expenses of PID73 Meadows at Rolling Hills during the 2025 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 2024.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2025 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 2024.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of PID73 Meadows at Rolling Hills during the 2023 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 2024.

Section 7. That for the purpose of meeting all **debt service expenses** of PID73 Meadows at Rolling Hills during the 2025 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2024.

Section 8. That for the purpose of meeting all **refunds/abateements** applicable to PID73 Meadows at Rolling Hills during the 2025 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2024.

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

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

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for PID73 Meadows at Rolling Hills totals are as follows:

- a. Total amount to be expended during 2025:
 - Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:
 - Involving Real Property \$0

ADOPTED THIS 11th day of December, 2024.

By: *John Kefalas*
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

Frank Lee
Deputy Clerk to the Board



**PID72 Tanager
RESOLUTION TO ADOPT 2025 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting Mill Levies For PID72 Tanager, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2025, And Ending On The Last Day Of December, 2025.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 4, 2024, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$3,320,330 for the district for the taxable year 2024;

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

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

<u>District/Fund</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
PID72 Tanager	\$	\$25,942	\$21,666	\$4,276

Section 2. That the budget as submitted, amended, and herein summarized, be approved and adopted as the budget of PID72 Tanager for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners and made a part of Colorado public records for PID72 Tanager.

Section 4. That for the purpose of meeting all general operating expenses of PID72 Tanager during the 2025 budget year, there is hereby levied a mill levy of **6.730 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2024.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2025 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 2024.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of PID72 Tanager during the 2023 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 2024.

Section 7. That for the purpose of meeting all **debt service expenses** of PID72 Tanager during the 2025 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2024.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to PID72 Tanager during the 2025 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2024.

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

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

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for PID72 Tanager totals are as follows:

- | | |
|---|-----|
| a. Total amount to be expended during 2025: | |
| Involving Real Property | \$0 |
| b. Total maximum payment liability over the entire terms of all agreements: | |
| Involving Real Property | \$0 |

ADOPTED THIS 11th day of December, 2024.

By: *John Kefalas*
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

Amie Lee
Deputy Clerk to the Board



**PID71 Rockview Wildflower Ridge
RESOLUTION TO ADOPT 2025 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting Mill Levies For PID71 Rockview Wildflower Ridge, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2025, And Ending On The Last Day Of December, 2025.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 4, 2024, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$2,365,113 for the district for the taxable year 2024;

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

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

<u>District/Fund</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
PID71 Rockview Wildflower Ridge	\$392,156	\$120,175	\$7,718	\$504,613

Section 2. That the budget as submitted, amended, and herein summarized, be approved and adopted as the budget of PID71 Rockview Wildflower Ridge for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners and made a part of Colorado public records for PID71 Rockview Wildflower Ridge.

Section 4. That for the purpose of meeting all general operating expenses of PID71 Rockview Wildflower Ridge during the 2025 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 2024.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2025 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 2024.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of PID71 Rockview Wildflower Ridge during the 2023 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 2024.

Section 7. That for the purpose of meeting all **debt service expenses** of PID71 Rockview Wildflower Ridge during the 2025 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2024.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to PID71 Rockview Wildflower Ridge during the 2025 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2024.

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

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

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for PID71 Rockview Wildflower Ridge totals are as follows:

- a. Total amount to be expended during 2025:
 - Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:
 - Involving Real Property \$0

ADOPTED THIS 11th day of December, 2024.

By: John Kafalas
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

Steve Lee
Deputy Clerk to the Board



**PID70 Trappers Point
RESOLUTION TO ADOPT 2025 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting Mill Levies For PID70 Trappers Point, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2025, And Ending On The Last Day Of December, 2025.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 4, 2024, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$3,093,618 for the district for the taxable year 2024;

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

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

<u>District/Fund</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
PID70 Trappers Point	\$461,428	\$136,572	\$594,771	\$3,229

Section 2. That the budget as submitted, amended, and herein summarized, be approved and adopted as the budget of PID70 Trappers Point for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners and made a part of Colorado public records for PID70 Trappers Point.

Section 4. That for the purpose of meeting all general operating expenses of PID70 Trappers Point during the 2025 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 2024.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2025 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 2024.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of PID70 Trappers Point during the 2023 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 2024.

Section 7. That for the purpose of meeting all **debt service expenses** of PID70 Trappers Point during the 2025 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2024.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to PID70 Trappers Point during the 2025 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2024.

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

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

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for PID70 Trappers Point totals are as follows:

- a. Total amount to be expended during 2025:
 Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:
 Involving Real Property \$0

ADOPTED THIS 11th day of December, 2024.

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

ATTEST:


Deputy Clerk to the Board



**PID69 Crystal View
RESOLUTION TO ADOPT 2025 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting Mill Levies For PID69 Crystal View, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2025, And Ending On The Last Day Of December, 2025.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 4, 2024, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$1,251,062 for the district for the taxable year 2024;

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

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

<u>District/Fund</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
PID69 Crystal View	\$339,466	\$92,946	\$25,969	\$406,443

Section 2. That the budget as submitted, amended, and herein summarized, be approved and adopted as the budget of PID69 Crystal View for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners and made a part of Colorado public records for PID69 Crystal View.

Section 4. That for the purpose of meeting all general operating expenses of PID69 Crystal View during the 2025 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 2024.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2025 budget year, there is hereby certified a **percentage tax credit of 34%** upon each dollar of the total property taxes due to the district for the taxable year 2024.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of PID69 Crystal View during the 2023 budget year, there is hereby levied a **temporary mill levy reduction** (CRS 39-5-121 (SB 93-255)) of **-34.822 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2024.

Section 7. That for the purpose of meeting all **debt service expenses** of PID69 Crystal View during the 2025 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2024.

Section 8. That for the purpose of meeting all **refunds/abatements** applicable to PID69 Crystal View during the 2025 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2024.

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

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

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for PID69 Crystal View totals are as follows:

- | | |
|---|-----|
| a. Total amount to be expended during 2025: | |
| Involving Real Property | \$0 |
| b. Total maximum payment liability over the entire terms of all agreements: | |
| Involving Real Property | \$0 |

ADOPTED THIS 11th day of December, 2024.

By: *John Kefalas*
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

[Signature]
Deputy Clerk to the Board



**PID68 Scenic Ranch Estates
RESOLUTION TO ADOPT 2025 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting Mill Levies For PID68 Scenic Ranch Estates, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2025, And Ending On The Last Day Of December, 2025.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 4, 2024, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$1,243,356 for the district for the taxable year 2024;

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

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

<u>District/Fund</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
PID68 Scenic Ranch Estates	\$100,081	\$21,756	\$1,397	\$120,440

Section 2. That the budget as submitted, amended, and herein summarized, be approved and adopted as the budget of PID68 Scenic Ranch Estates for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners and made a part of Colorado public records for PID68 Scenic Ranch Estates.

Section 4. That for the purpose of meeting all general operating expenses of PID68 Scenic Ranch Estates during the 2025 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 2024.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2025 budget year, there is hereby certified a **percentage tax credit of 41%** upon each dollar of the total property taxes due to the district for the taxable year 2024.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of PID68 Scenic Ranch Estates during the 2023 budget year, there is hereby levied a **temporary mill levy reduction** (CRS 39-5-121 (SB 93-255)) of **-10.947 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2024.

Section 7. That for the purpose of meeting all **debt service expenses** of PID68 Scenic Ranch Estates during the 2025 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2024.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to PID68 Scenic Ranch Estates during the 2025 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2024.

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

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

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for PID68 Scenic Ranch Estates totals are as follows:

- a. Total amount to be expended during 2025:
 - Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:
 - Involving Real Property \$0

ADOPTED THIS 11th day of December, 2024.

By: John Kafalas
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:
[Signature]
Deputy Clerk to the Board



**PID67 Manor Ridge Estates
RESOLUTION TO ADOPT 2025 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting Mill Levies For PID67 Manor Ridge Estates, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2025, And Ending On The Last Day Of December, 2025.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 4, 2024, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$6,063,848 for the district for the taxable year 2024;

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

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

<u>District/Fund</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
PID67 Manor Ridge Estates	\$896,056	\$229,690	\$1,019,750	\$105,996

Section 2. That the budget as submitted, amended, and herein summarized, be approved and adopted as the budget of PID67 Manor Ridge Estates for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners and made a part of Colorado public records for PID67 Manor Ridge Estates.

Section 4. That for the purpose of meeting all general operating expenses of PID67 Manor Ridge Estates during the 2025 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 2024.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2025 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 2024.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of PID67 Manor Ridge Estates during the 2023 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 2024.

Section 7. That for the purpose of meeting all **debt service expenses** of PID67 Manor Ridge Estates during the 2025 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2024.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to PID67 Manor Ridge Estates during the 2025 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2024.

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

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

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for PID67 Manor Ridge Estates totals are as follows:

- a. Total amount to be expended during 2025:
 - Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:
 - Involving Real Property \$0

ADOPTED THIS 11th day of December, 2024.

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

ATTEST:


Deputy Clerk to the Board



**PID66-Carter Lake Heights
RESOLUTION TO ADOPT 2025 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting Mill Levies For PID66-Carter Lake Heights, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2025, And Ending On The Last Day Of December, 2025.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 4, 2024, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$1,632,565 for the district for the taxable year 2024;

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

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

<u>District/Fund</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
PID66-Carter Lake Heights	\$6,931	\$32,410	\$25,582	\$13,759

Section 2. That the budget as submitted, amended, and herein summarized, be approved and adopted as the budget of PID66-Carter Lake Heights for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners and made a part of Colorado public records for PID66-Carter Lake Heights.

Section 4. That for the purpose of meeting all general operating expenses of PID66-Carter Lake Heights during the 2025 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 2024.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2025 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 2024.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of PID66-Carter Lake Heights during the 2023 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 2024.

Section 7. That for the purpose of meeting all **debt service expenses** of PID66-Carter Lake Heights during the 2025 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2024.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to PID66-Carter Lake Heights during the 2025 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2024.

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

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

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for PID66-Carter Lake Heights totals are as follows:

- | | |
|---|-----|
| a. Total amount to be expended during 2025: | |
| Involving Real Property | \$0 |
| b. Total maximum payment liability over the entire terms of all agreements: | |
| Involving Real Property | \$0 |

ADOPTED THIS 11th day of December, 2024.

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

ATTEST:


Deputy Clerk to the Board



**PID65-Riviera Estates
RESOLUTION TO ADOPT 2025 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting Mill Levies For PID65-Riviera Estates, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2025, And Ending On The Last Day Of December, 2025.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 4, 2024, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$1,054,296 for the district for the taxable year 2024;

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

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

<u>District/Fund</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
PID65-Riviera Estates	\$128,599	\$26,614	\$147,709	\$7,504

Section 2. That the budget as submitted, amended, and herein summarized, be approved and adopted as the budget of PID65-Riviera Estates for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners and made a part of Colorado public records for PID65-Riviera Estates.

Section 4. That for the purpose of meeting all general operating expenses of PID65-Riviera Estates during the 2025 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 2024.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2025 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 2024.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of PID65-Riviera Estates during the 2023 budget year, there is hereby levied a **temporary mill levy reduction** (CRS 39-5-121 (SB 93-255)) of **-4.130 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2024.

Section 7. That for the purpose of meeting all **debt service expenses** of PID65-Riviera Estates during the 2025 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2024.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to PID65-Riviera Estates during the 2025 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2024.

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

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

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for PID65-Riviera Estates totals are as follows:

- a. Total amount to be expended during 2025:
 - Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:
 - Involving Real Property \$0

ADOPTED THIS 11th day of December, 2024.

By: *John Kefalas*
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:
Steve Law
Deputy Clerk to the Board



**PID64-Soaring Peaks Ranches
RESOLUTION TO ADOPT 2025 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting Mill Levies For PID64-Soaring Peaks Ranches, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2025, And Ending On The Last Day Of December, 2025.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 4, 2024, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$1,490,374 for the district for the taxable year 2024;

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

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

<u>District/Fund</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
PID64-Soaring Peaks Ranches	\$1,311	\$224	\$514	\$1,021

Section 2. That the budget as submitted, amended, and herein summarized, be approved and adopted as the budget of PID64-Soaring Peaks Ranches for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners and made a part of Colorado public records for PID64-Soaring Peaks Ranches.

Section 4. That for the purpose of meeting all general operating expenses of PID64-Soaring Peaks Ranches during the 2025 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 2024.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2025 budget year, there is hereby certified a **percentage tax credit of 99%** upon each dollar of the total property taxes due to the district for the taxable year 2024.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of PID64-Soaring Peaks Ranches during the 2023 budget year, there is hereby levied a **temporary mill levy reduction** (CRS 39-5-121 (SB 93-255)) of **-25.492 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2024.

Section 7. That for the purpose of meeting all **debt service expenses** of PID64-Soaring Peaks Ranches during the 2025 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2024.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to PID64-Soaring Peaks Ranches during the 2025 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2024.

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

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

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for PID64-Soaring Peaks Ranches totals are as follows:

- a. Total amount to be expended during 2025:
 - Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:
 - Involving Real Property \$0

ADOPTED THIS 11th day of December, 2024.

By: John Kefalas
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

Janet Lee
Deputy Clerk to the Board



**PID63-Autumn Creek
RESOLUTION TO ADOPT 2025 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting Mill Levies For PID63-Autumn Creek, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2025, And Ending On The Last Day Of December, 2025.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 4, 2024, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$919,669 for the district for the taxable year 2024;

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

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

<u>District/Fund</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
PID63-Autumn Creek	\$95,752	\$25,272	\$12,123	\$108,901

Section 2. That the budget as submitted, amended, and herein summarized, be approved and adopted as the budget of PID63-Autumn Creek for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners and made a part of Colorado public records for PID63-Autumn Creek.

Section 4. That for the purpose of meeting all general operating expenses of PID63-Autumn Creek during the 2025 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 2024.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2025 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 2024.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of PID63-Autumn Creek during the 2023 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 2024.

Section 7. That for the purpose of meeting all **debt service expenses** of PID63-Autumn Creek during the 2025 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2024.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to PID63-Autumn Creek during the 2025 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2024.

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

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

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for PID63-Autumn Creek totals are as follows:

- a. Total amount to be expended during 2025:
 - Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:
 - Involving Real Property \$0

ADOPTED THIS 11th day of December, 2024.

By: *John Kefalas*
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

Donna Lee
Deputy Clerk to the Board



**PID62-Ridgewood Meadows
RESOLUTION TO ADOPT 2025 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting Mill Levies For PID62-Ridgewood Meadows, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2025, And Ending On The Last Day Of December, 2025.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 4, 2024, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$1,766,210 for the district for the taxable year 2024;

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

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

<u>District/Fund</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
PID62-Ridgewood Meadows	\$41,823	\$74,873	\$4,809	\$111,887

Section 2. That the budget as submitted, amended, and herein summarized, be approved and adopted as the budget of PID62-Ridgewood Meadows for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners and made a part of Colorado public records for PID62-Ridgewood Meadows.

Section 4. That for the purpose of meeting all general operating expenses of PID62-Ridgewood Meadows during the 2025 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 2024.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2025 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 2024.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of PID62-Ridgewood Meadows during the 2023 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 2024.

Section 7. That for the purpose of meeting all **debt service expenses** of PID62-Ridgewood Meadows during the 2025 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2024.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to PID62-Ridgewood Meadows during the 2025 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2024.

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

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

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for PID62-Ridgewood Meadows totals are as follows:

- a. Total amount to be expended during 2025:
 - Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:
 - Involving Real Property \$0

ADOPTED THIS 11th day of December, 2024.

By: *John Kafalas*
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:
Steve Lee
Deputy Clerk to the Board



**PID61-Little Thompson
RESOLUTION TO ADOPT 2025 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting Mill Levies For PID61-Little Thompson, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2025, And Ending On The Last Day Of December, 2025.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 4, 2024, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$5,092,611 for the district for the taxable year 2024;

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

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

<u>District/Fund</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
PID61-Little Thompson	\$10,397	\$81,189	\$73,214	\$18,372

Section 2. That the budget as submitted, amended, and herein summarized, be approved and adopted as the budget of PID61-Little Thompson for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners and made a part of Colorado public records for PID61-Little Thompson.

Section 4. That for the purpose of meeting all general operating expenses of PID61-Little Thompson during the 2025 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 2024.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2025 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 2024.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of PID61-Little Thompson during the 2023 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 2024.

Section 7. That for the purpose of meeting all **debt service expenses** of PID61-Little Thompson during the 2025 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2024.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to PID61-Little Thompson during the 2025 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2024.

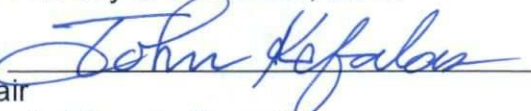
Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:

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

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for PID61-Little Thompson totals are as follows:

- a. Total amount to be expended during 2025:
 - Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:
 - Involving Real Property \$0

ADOPTED THIS 11th day of December, 2024.

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

ATTEST:


Deputy Clerk to the Board



**PID60-Smithfield Maintenance
RESOLUTION TO ADOPT 2025 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting Mill Levies For PID60-Smithfield Maintenance, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2025, And Ending On The Last Day Of December, 2025.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 4, 2024, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$30,828,955 for the district for the taxable year 2024;

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

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

<u>District/Fund</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
PID60-Smithfield Maintenance	\$604,656	\$121,309	\$114,609	\$611,356

Section 2. That the budget as submitted, amended, and herein summarized, be approved and adopted as the budget of PID60-Smithfield Maintenance for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners and made a part of Colorado public records for PID60-Smithfield Maintenance.

Section 4. That for the purpose of meeting all general operating expenses of PID60-Smithfield Maintenance during the 2025 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 2024.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2025 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 2024.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of PID60-Smithfield Maintenance during the 2023 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 2024.

Section 7. That for the purpose of meeting all **debt service expenses** of PID60-Smithfield Maintenance during the 2025 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2024.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to PID60-Smithfield Maintenance during the 2025 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2024.

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

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

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for PID60-Smithfield Maintenance totals are as follows:

- a. Total amount to be expended during 2025:
 - Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:
 - Involving Real Property \$0

ADOPTED THIS 11th day of December, 2024.

By: John Pefalas
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

[Signature]
Deputy Clerk to the Board



**PID60-Smithfield Debt
RESOLUTION TO ADOPT 2025 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting Mill Levies For PID60-Smithfield Debt, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2025, And Ending On The Last Day Of December, 2025.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 4, 2024, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$30,828,955 for the district for the taxable year 2024;

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

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

<u>District/Fund</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
PID60-Smithfield Debt	\$117,117	\$104,993	\$218,480	\$3,630

Section 2. That the budget as submitted, amended, and herein summarized, be approved and adopted as the budget of PID60-Smithfield Debt for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners and made a part of Colorado public records for PID60-Smithfield Debt.

Section 4. That for the purpose of meeting all general operating expenses of PID60-Smithfield Debt during the 2025 budget year, there is hereby levied a mill levy of 3.400 mills upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2024.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2025 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 2024.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of PID60-Smithfield Debt during the 2023 budget year, there is hereby levied a **temporary mill levy reduction** (CRS 39-5-121 (SB 93-255)) of **-3.400 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2024.

Section 7. That for the purpose of meeting all **debt service expenses** of PID60-Smithfield Debt during the 2025 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2024.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to PID60-Smithfield Debt during the 2025 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2024.

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

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

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for PID60-Smithfield Debt totals are as follows:

- a. Total amount to be expended during 2025:
 Involving Real Property \$218,480
- b. Total maximum payment liability over the entire terms of all agreements:
 Involving Real Property \$1,522,600

ADOPTED THIS 11th day of December, 2024.

By: *John Hepdas*
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

Samuel
Deputy Clerk to the Board



**PID59-Grasslands
RESOLUTION TO ADOPT 2025 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting Mill Levies For PID59-Grasslands, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2025, And Ending On The Last Day Of December, 2025.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 4, 2024, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$3,432,179 for the district for the taxable year 2024;

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

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

<u>District/Fund</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
PID59-Grasslands	\$197,123	\$31,133	\$160,499	\$67,757

Section 2. That the budget as submitted, amended, and herein summarized, be approved and adopted as the budget of PID59-Grasslands for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners and made a part of Colorado public records for PID59-Grasslands.

Section 4. That for the purpose of meeting all general operating expenses of PID59-Grasslands during the 2025 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 2024.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2025 budget year, there is hereby certified a **percentage tax credit of 76%** upon each dollar of the total property taxes due to the district for the taxable year 2024.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of PID59-Grasslands during the 2023 budget year, there is hereby levied a **temporary mill levy reduction** (CRS 39-5-121 (SB 93-255)) of **-25.988 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2024.

Section 7. That for the purpose of meeting all **debt service expenses** of PID59-Grasslands during the 2025 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2024.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to PID59-Grasslands during the 2025 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2024.

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

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

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for PID59-Grasslands totals are as follows:

- a. Total amount to be expended during 2025:
 - Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:
 - Involving Real Property \$0

ADOPTED THIS 11th day of December, 2024.

By: John Kafalas
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

Ann Lee
Deputy Clerk to the Board



**PID58-Misty Creek
RESOLUTION TO ADOPT 2025 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting Mill Levies For PID58-Misty Creek, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2025, And Ending On The Last Day Of December, 2025.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 4, 2024, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$772,762 for the district for the taxable year 2024;

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

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

<u>District/Fund</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
PID58-Misty Creek	\$84,633	\$16,723	\$46,574	\$54,782

Section 2. That the budget as submitted, amended, and herein summarized, be approved and adopted as the budget of PID58-Misty Creek for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners and made a part of Colorado public records for PID58-Misty Creek.

Section 4. That for the purpose of meeting all general operating expenses of PID58-Misty Creek during the 2025 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 2024.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2025 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 2024.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of PID58-Misty Creek during the 2023 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 2024.

Section 7. That for the purpose of meeting all **debt service expenses** of PID58-Misty Creek during the 2025 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2024.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to PID58-Misty Creek during the 2025 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2024.

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

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

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for PID58-Misty Creek totals are as follows:

- a. Total amount to be expended during 2025:
 - Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:
 - Involving Real Property \$0

ADOPTED THIS 11th day of December, 2024.

By: John Hefalas
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

Steve Lee
Deputy Clerk to the Board



**PID57-Cobblestone Farms
RESOLUTION TO ADOPT 2025 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting Mill Levies For PID57-Cobblestone Farms, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2025, And Ending On The Last Day Of December, 2025.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 4, 2024, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$832,583 for the district for the taxable year 2024;

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

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

<u>District/Fund</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
PID57-Cobblestone Farms	\$77,207	\$23,200	\$1,990	\$98,417

Section 2. That the budget as submitted, amended, and herein summarized, be approved and adopted as the budget of PID57-Cobblestone Farms for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners and made a part of Colorado public records for PID57-Cobblestone Farms.

Section 4. That for the purpose of meeting all general operating expenses of PID57-Cobblestone Farms during the 2025 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 2024.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2025 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 2024.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of PID57-Cobblestone Farms during the 2023 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 2024.

Section 7. That for the purpose of meeting all **debt service expenses** of PID57-Cobblestone Farms during the 2025 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2024.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to PID57-Cobblestone Farms during the 2025 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2024.

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

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

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for PID57-Cobblestone Farms totals are as follows:

- a. Total amount to be expended during 2025:
 - Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:
 - Involving Real Property \$0

ADOPTED THIS 11th day of December, 2024.

By: John Pefalas
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

Ann Lee
Deputy Clerk to the Board



**PID56-Boyd's West
RESOLUTION TO ADOPT 2025 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting Mill Levies For PID56-Boyd's West, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2025, And Ending On The Last Day Of December, 2025.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 4, 2024, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$328,296 for the district for the taxable year 2024;

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

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

<u>District/Fund</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
PID56-Boyd's West	\$60,165	\$12,190	\$783	\$71,572

Section 2. That the budget as submitted, amended, and herein summarized, be approved and adopted as the budget of PID56-Boyd's West for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners and made a part of Colorado public records for PID56-Boyd's West.

Section 4. That for the purpose of meeting all general operating expenses of PID56-Boyd's West during the 2025 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 2024.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2025 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 2024.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of PID56-Boyd's West during the 2023 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 2024.

Section 7. That for the purpose of meeting all **debt service expenses** of PID56-Boyd's West during the 2025 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2024.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to PID56-Boyd's West during the 2025 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2024.

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

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

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for PID56-Boyd's West totals are as follows:

- a. Total amount to be expended during 2025:
 - Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:
 - Involving Real Property \$0

ADOPTED THIS 11th day of December, 2024.

By: John Kafalas
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

Ann Lee
Deputy Clerk to the Board



**PID55-Storm Mountain
RESOLUTION TO ADOPT 2025 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting Mill Levies For PID55-Storm Mountain, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2025, And Ending On The Last Day Of December, 2025.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 4, 2024, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$13,745,932 for the district for the taxable year 2024;

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

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

<u>District/Fund</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
PID55-Storm Mountain	\$104,882	\$305,445	\$275,244	\$135,083

Section 2. That the budget as submitted, amended, and herein summarized, be approved and adopted as the budget of PID55-Storm Mountain for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners and made a part of Colorado public records for PID55-Storm Mountain.

Section 4. That for the purpose of meeting all general operating expenses of PID55-Storm Mountain during the 2025 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 2024.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2025 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 2024.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of PID55-Storm Mountain during the 2023 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 2024.

Section 7. That for the purpose of meeting all **debt service expenses** of PID55-Storm Mountain during the 2025 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2024.

Section 8. That for the purpose of meeting all **refunds/abatements** applicable to PID55-Storm Mountain during the 2025 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2024.

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


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

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for PID55-Storm Mountain totals are as follows:

- a. Total amount to be expended during 2025:
 - Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:
 - Involving Real Property \$0

ADOPTED THIS 11th day of December, 2024.

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

ATTEST:

Deputy Clerk to the Board



**PID54-Terry Shores
RESOLUTION TO ADOPT 2025 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting Mill Levies For PID54-Terry Shores, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2025, And Ending On The Last Day Of December, 2025.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 4, 2024, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$5,723,089 for the district for the taxable year 2024;

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

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

<u>District/Fund</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
PID54-Terry Shores	\$134,215	\$56,062	\$13,601	\$176,676

Section 2. That the budget as submitted, amended, and herein summarized, be approved and adopted as the budget of PID54-Terry Shores for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners and made a part of Colorado public records for PID54-Terry Shores.

Section 4. That for the purpose of meeting all general operating expenses of PID54-Terry Shores during the 2025 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 2024.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2025 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 2024.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of PID54-Terry Shores during the 2023 budget year, there is hereby levied a **temporary mill levy reduction** (CRS 39-5-121 (SB 93-255)) of **-5.299 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2024.

Section 7. That for the purpose of meeting all **debt service expenses** of PID54-Terry Shores during the 2025 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2024.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to PID54-Terry Shores during the 2025 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2024.

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

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

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for PID54-Terry Shores totals are as follows:

- a. Total amount to be expended during 2025:
 - Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:
 - Involving Real Property \$0

ADOPTED THIS 11th day of December, 2024.

By: John Kafalas
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:
[Signature]
Deputy Clerk to the Board



**PID53-Horseshoe View - North
RESOLUTION TO ADOPT 2025 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting Mill Levies For PID53-Horseshoe View - North, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2025, And Ending On The Last Day Of December, 2025.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 4, 2024, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$2,740,530 for the district for the taxable year 2024;

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

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

<u>District/Fund</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
PID53-Horseshoe View - North	\$141,056	\$60,742	\$3,901	\$197,897

Section 2. That the budget as submitted, amended, and herein summarized, be approved and adopted as the budget of PID53-Horseshoe View - North for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners and made a part of Colorado public records for PID53-Horseshoe View - North.

Section 4. That for the purpose of meeting all general operating expenses of PID53-Horseshoe View - North during the 2025 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 2024.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2025 budget year, there is hereby certified a **percentage tax credit of 42%** upon each dollar of the total property taxes due to the district for the taxable year 2024.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of PID53-Horseshoe View - North during the 2023 budget year, there is hereby levied a **temporary mill levy reduction** (CRS 39-5-121 (SB 93-255)) of **-14.724 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2024.

Section 7. That for the purpose of meeting all **debt service expenses** of PID53-Horseshoe View - North during the 2025 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2024.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to PID53-Horseshoe View - North during the 2025 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2024.

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

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

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for PID53-Horseshoe View - North totals are as follows:

- a. Total amount to be expended during 2025:
 Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:
 Involving Real Property \$0

ADOPTED THIS 11th day of December, 2024.

By: *John Kefalas*
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

Ann Lee
Deputy Clerk to the Board



**PID52-Soldier Canyon Estates
RESOLUTION TO ADOPT 2025 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting Mill Levies For PID52-Soldier Canyon Estates, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2025, And Ending On The Last Day Of December, 2025.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 4, 2024, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$1,118,977 for the district for the taxable year 2024;

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

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

<u>District/Fund</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
PID52-Soldier Canyon Estates	\$23,094	\$12,641	\$11,812	\$23,923

Section 2. That the budget as submitted, amended, and herein summarized, be approved and adopted as the budget of PID52-Soldier Canyon Estates for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners and made a part of Colorado public records for PID52-Soldier Canyon Estates.

Section 4. That for the purpose of meeting all general operating expenses of PID52-Soldier Canyon Estates during the 2025 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 2024.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2025 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 2024.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of PID52-Soldier Canyon Estates during the 2023 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 2024.

Section 7. That for the purpose of meeting all **debt service expenses** of PID52-Soldier Canyon Estates during the 2025 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2024.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to PID52-Soldier Canyon Estates during the 2025 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2024.

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

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

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for PID52-Soldier Canyon Estates totals are as follows:

- a. Total amount to be expended during 2025:
 - Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:
 - Involving Real Property \$0

ADOPTED THIS 11th day of December, 2024.

By: John Kefalas
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

Janice
Deputy Clerk to the Board



**PID51-Clydesdale Estates
RESOLUTION TO ADOPT 2025 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting Mill Levies For PID51-Clydesdale Estates, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2025, And Ending On The Last Day Of December, 2025.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 4, 2024, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$2,958,163 for the district for the taxable year 2024;

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

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

<u>District/Fund</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
PID51-Clydesdale Estates	\$190,088	\$56,091	\$3,602	\$242,577

Section 2. That the budget as submitted, amended, and herein summarized, be approved and adopted as the budget of PID51-Clydesdale Estates for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners and made a part of Colorado public records for PID51-Clydesdale Estates.

Section 4. That for the purpose of meeting all general operating expenses of PID51-Clydesdale Estates during the 2025 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 2024.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2025 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 2024.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of PID51-Clydesdale Estates during the 2023 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 2024.

Section 7. That for the purpose of meeting all **debt service expenses** of PID51-Clydesdale Estates during the 2025 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2024.

Section 8. That for the purpose of meeting all **refunds/abatements** applicable to PID51-Clydesdale Estates during the 2025 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2024.

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

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

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for PID51-Clydesdale Estates totals are as follows:

- a. Total amount to be expended during 2025:
 - Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:
 - Involving Real Property \$0

ADOPTED THIS 11th day of December, 2024.

By: *John Kefalas*
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

[Signature]
Deputy Clerk to the Board



**PID49-Wagon Wheel
RESOLUTION TO ADOPT 2025 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting Mill Levies For PID49-Wagon Wheel, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2025, And Ending On The Last Day Of December, 2025.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 4, 2024, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$412,009 for the district for the taxable year 2024;

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

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

<u>District/Fund</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
PID49-Wagon Wheel	\$21,517	\$7,527	\$483	\$28,561

Section 2. That the budget as submitted, amended, and herein summarized, be approved and adopted as the budget of PID49-Wagon Wheel for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners and made a part of Colorado public records for PID49-Wagon Wheel.

Section 4. That for the purpose of meeting all general operating expenses of PID49-Wagon Wheel during the 2025 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 2024.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2025 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 2024.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of PID49-Wagon Wheel during the 2023 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 2024.

Section 7. That for the purpose of meeting all **debt service expenses** of PID49-Wagon Wheel during the 2025 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2024.

Section 8. That for the purpose of meeting all **refunds/abateements** applicable to PID49-Wagon Wheel during the 2025 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2024.

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

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

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for PID49-Wagon Wheel totals are as follows:

- a. Total amount to be expended during 2025:
 - Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:
 - Involving Real Property \$0

ADOPTED THIS 11th day of December, 2024.

By: John Kefalas
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

Ann Deen
Deputy Clerk to the Board



**PID48-Puebla Vista Estates
RESOLUTION TO ADOPT 2025 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting Mill Levies For PID48-Puebla Vista Estates, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2025, And Ending On The Last Day Of December, 2025.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 4, 2024, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$885,265 for the district for the taxable year 2024;

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

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

<u>District/Fund</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
PID48-Puebla Vista Estates	\$106,202	\$27,279	\$2,252	\$131,229

Section 2. That the budget as submitted, amended, and herein summarized, be approved and adopted as the budget of PID48-Puebla Vista Estates for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners and made a part of Colorado public records for PID48-Puebla Vista Estates.

Section 4. That for the purpose of meeting all general operating expenses of PID48-Puebla Vista Estates during the 2025 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 2024.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2025 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 2024.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of PID48-Puebla Vista Estates during the 2023 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 2024.

Section 7. That for the purpose of meeting all **debt service expenses** of PID48-Puebla Vista Estates during the 2025 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2024.

Section 8. That for the purpose of meeting all **refunds/abatements** applicable to PID48-Puebla Vista Estates during the 2025 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2024.

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

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

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for PID48-Puebla Vista Estates totals are as follows:

- | | |
|---|-----|
| a. Total amount to be expended during 2025: | |
| Involving Real Property | \$0 |
| b. Total maximum payment liability over the entire terms of all agreements: | |
| Involving Real Property | \$0 |

ADOPTED THIS 11th day of December, 2024.

By: *John Kefalas*
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

[Signature]
Deputy Clerk to the Board



**PID47-Park Hill
RESOLUTION TO ADOPT 2025 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting Mill Levies For PID47-Park Hill, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2025, And Ending On The Last Day Of December, 2025.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 4, 2024, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$501,369 for the district for the taxable year 2024;

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

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

<u>District/Fund</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
PID47-Park Hill	\$36,930	\$9,160	\$16,588	\$29,502

Section 2. That the budget as submitted, amended, and herein summarized, be approved and adopted as the budget of PID47-Park Hill for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners and made a part of Colorado public records for PID47-Park Hill.

Section 4. That for the purpose of meeting all general operating expenses of PID47-Park Hill during the 2025 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 2024.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2025 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 2024.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of PID47-Park Hill during the 2023 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 2024.

Section 7. That for the purpose of meeting all **debt service expenses** of PID47-Park Hill during the 2025 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2024.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to PID47-Park Hill during the 2025 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2024.

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

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

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for PID47-Park Hill totals are as follows:

- a. Total amount to be expended during 2025:
 - Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:
 - Involving Real Property \$0

ADOPTED THIS 11th day of December, 2024.

By: *John Pefalas*
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

Kim Lee
Deputy Clerk to the Board



**PID46-Koral Heights
RESOLUTION TO ADOPT 2025 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting Mill Levies For PID46-Koral Heights, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2025, And Ending On The Last Day Of December, 2025.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 4, 2024, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$1,739,151 for the district for the taxable year 2024;

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

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

<u>District/Fund</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
PID46-Koral Heights	\$27,965	\$29,775	\$23,412	\$34,328

Section 2. That the budget as submitted, amended, and herein summarized, be approved and adopted as the budget of PID46-Koral Heights for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners and made a part of Colorado public records for PID46-Koral Heights.

Section 4. That for the purpose of meeting all general operating expenses of PID46-Koral Heights during the 2025 budget year, there is hereby levied a mill levy of 15.707 mills upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2024.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2025 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 2024.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of PID46-Koral Heights during the 2023 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 2024.

Section 7. That for the purpose of meeting all **debt service expenses** of PID46-Koral Heights during the 2025 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2024.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to PID46-Koral Heights during the 2025 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2024.

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

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

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for PID46-Koral Heights totals are as follows:

- a. Total amount to be expended during 2025:
 - Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:
 - Involving Real Property \$0

ADOPTED THIS 11th day of December, 2024.

By: John Defolias
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:
[Signature]
Deputy Clerk to the Board



**PID45-Willows
RESOLUTION TO ADOPT 2025 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting Mill Levies For PID45-Willows, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2025, And Ending On The Last Day Of December, 2025.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 4, 2024, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$1,114,914 for the district for the taxable year 2024;

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

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

<u>District/Fund</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
PID45-Willows	\$113,618	\$28,757	\$108,847	\$33,528

Section 2. That the budget as submitted, amended, and herein summarized, be approved and adopted as the budget of PID45-Willows for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners and made a part of Colorado public records for PID45-Willows.

Section 4. That for the purpose of meeting all general operating expenses of PID45-Willows during the 2025 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 2024.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2025 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 2024.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of PID45-Willows during the 2023 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 2024.

Section 7. That for the purpose of meeting all **debt service expenses** of PID45-Willows during the 2025 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2024.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to PID45-Willows during the 2025 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2024.

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

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

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for PID45-Willows totals are as follows:

- a. Total amount to be expended during 2025:
 - Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:
 - Involving Real Property \$0

ADOPTED THIS 11th day of December, 2024.

By: John Pefalas
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

Steve Lane
Deputy Clerk to the Board



**PID44-Horseshoe View - South
RESOLUTION TO ADOPT 2025 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting Mill Levies For PID44-Horseshoe View - South, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2025, And Ending On The Last Day Of December, 2025.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 4, 2024, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$2,349,540 for the district for the taxable year 2024;

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

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

<u>District/Fund</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
PID44-Horseshoe View - South	\$130,049	\$	\$	\$130,049

Section 2. That the budget as submitted, amended, and herein summarized, be approved and adopted as the budget of PID44-Horseshoe View - South for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners and made a part of Colorado public records for PID44-Horseshoe View - South.

Section 4. That for the purpose of meeting all general operating expenses of PID44-Horseshoe View - South during the 2025 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 2024.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2025 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 2024.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of PID44-Horseshoe View - South during the 2023 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 2024.

Section 7. That for the purpose of meeting all **debt service expenses** of PID44-Horseshoe View - South during the 2025 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2024.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to PID44-Horseshoe View - South during the 2025 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2024.

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

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

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for PID44-Horseshoe View - South totals are as follows:

- a. Total amount to be expended during 2025:
 - Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:
 - Involving Real Property \$0

ADOPTED THIS 11th day of December, 2024.

By: John Kefalas
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

[Signature]
Deputy Clerk to the Board



**PID43-Grayhawk Knolls
RESOLUTION TO ADOPT 2025 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting Mill Levies For PID43-Grayhawk Knolls, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2025, And Ending On The Last Day Of December, 2025.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 4, 2024, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$2,082,739 for the district for the taxable year 2024;

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

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

<u>District/Fund</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
PID43-Grayhawk Knolls	\$182,245	\$78,644	\$7,551	\$253,338

Section 2. That the budget as submitted, amended, and herein summarized, be approved and adopted as the budget of PID43-Grayhawk Knolls for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners and made a part of Colorado public records for PID43-Grayhawk Knolls.

Section 4. That for the purpose of meeting all general operating expenses of PID43-Grayhawk Knolls during the 2025 budget year, there is hereby levied a mill levy of 34.642 mills upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2024.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2025 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 2024.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of PID43-Grayhawk Knolls during the 2023 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 2024.

Section 7. That for the purpose of meeting all **debt service expenses** of PID43-Grayhawk Knolls during the 2025 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2024.

Section 8. That for the purpose of meeting all **refunds/abatements** applicable to PID43-Grayhawk Knolls during the 2025 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2024.

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

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

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for PID43-Grayhawk Knolls totals are as follows:

- a. Total amount to be expended during 2025:
 - Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:
 - Involving Real Property \$0

ADOPTED THIS 11th day of December, 2024.

By: John Kefalas
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

Steve [Signature]
Deputy Clerk to the Board



**PID42-Cottonwood Shores
RESOLUTION TO ADOPT 2025 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting Mill Levies For PID42-Cottonwood Shores, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2025, And Ending On The Last Day Of December, 2025.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 4, 2024, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$3,040,877 for the district for the taxable year 2024;

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

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

<u>District/Fund</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
PID42-Cottonwood Shores	\$235,538	\$41,438	\$4,661	\$272,315

Section 2. That the budget as submitted, amended, and herein summarized, be approved and adopted as the budget of PID42-Cottonwood Shores for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners and made a part of Colorado public records for PID42-Cottonwood Shores.

Section 4. That for the purpose of meeting all general operating expenses of PID42-Cottonwood Shores during the 2025 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 2024.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2025 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 2024.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of PID42-Cottonwood Shores during the 2023 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 2024.

Section 7. That for the purpose of meeting all **debt service expenses** of PID42-Cottonwood Shores during the 2025 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2024.

Section 8. That for the purpose of meeting all **refunds/abatements** applicable to PID42-Cottonwood Shores during the 2025 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2024.

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

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

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for PID42-Cottonwood Shores totals are as follows:

- a. Total amount to be expended during 2025:
 - Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:
 - Involving Real Property \$0

ADOPTED THIS 11th day of December, 2024.

By: *John Pefalas*
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

Ann Lee
Deputy Clerk to the Board



**PID41-The Bluffs
RESOLUTION TO ADOPT 2025 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting Mill Levies For PID41-The Bluffs, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2025, And Ending On The Last Day Of December, 2025.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 4, 2024, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$1,462,587 for the district for the taxable year 2024;

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

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

<u>District/Fund</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
PID41-The Bluffs	\$57,499	\$28,697	\$3,843	\$82,353

Section 2. That the budget as submitted, amended, and herein summarized, be approved and adopted as the budget of PID41-The Bluffs for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners and made a part of Colorado public records for PID41-The Bluffs.

Section 4. That for the purpose of meeting all general operating expenses of PID41-The Bluffs during the 2025 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 2024.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2025 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 2024.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of PID41-The Bluffs during the 2023 budget year, there is hereby levied a **temporary mill levy reduction** (CRS 39-5-121 (SB 93-255)) of **-15.090 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2024.

Section 7. That for the purpose of meeting all **debt service expenses** of PID41-The Bluffs during the 2025 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2024.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to PID41-The Bluffs during the 2025 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2024.

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

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

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for PID41-The Bluffs totals are as follows:

- a. Total amount to be expended during 2025:
 Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:
 Involving Real Property \$0

ADOPTED THIS 11th day of December, 2024.

By: John Kafalas
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

[Signature]
Deputy Clerk to the Board



**PID40-Paragon Estates
RESOLUTION TO ADOPT 2025 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting Mill Levies For PID40-Paragon Estates, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2025, And Ending On The Last Day Of December, 2025.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 4, 2024, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$1,723,817 for the district for the taxable year 2024;

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

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

<u>District/Fund</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
PID40-Paragon Estates	\$321,649	\$43,216	\$3,775	\$361,090

Section 2. That the budget as submitted, amended, and herein summarized, be approved and adopted as the budget of PID40-Paragon Estates for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners and made a part of Colorado public records for PID40-Paragon Estates.

Section 4. That for the purpose of meeting all general operating expenses of PID40-Paragon Estates during the 2025 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 2024.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2025 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 2024.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of PID40-Paragon Estates during the 2023 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 2024.

Section 7. That for the purpose of meeting all **debt service expenses** of PID40-Paragon Estates during the 2025 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2024.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to PID40-Paragon Estates during the 2025 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2024.

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

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

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for PID40-Paragon Estates totals are as follows:

- a. Total amount to be expended during 2025:
 - Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:
 - Involving Real Property \$0

ADOPTED THIS 11th day of December, 2024.

By: John Kafalas
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

[Signature]
Deputy Clerk to the Board



**PID39-Rainbow Lakes Estates
RESOLUTION TO ADOPT 2025 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting Mill Levies For PID39-Rainbow Lakes Estates, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2025, And Ending On The Last Day Of December, 2025.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 4, 2024, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$5,199,238 for the district for the taxable year 2024;

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

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

<u>District/Fund</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
PID39-Rainbow Lakes Estates	\$547,313	\$56,604	\$599,635	\$4,282

Section 2. That the budget as submitted, amended, and herein summarized, be approved and adopted as the budget of PID39-Rainbow Lakes Estates for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners and made a part of Colorado public records for PID39-Rainbow Lakes Estates.

Section 4. That for the purpose of meeting all general operating expenses of PID39-Rainbow Lakes Estates during the 2025 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 2024.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2025 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 2024.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of PID39-Rainbow Lakes Estates during the 2023 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 2024.

Section 7. That for the purpose of meeting all **debt service expenses** of PID39-Rainbow Lakes Estates during the 2025 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2024.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to PID39-Rainbow Lakes Estates during the 2025 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2024.

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

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

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for PID39-Rainbow Lakes Estates totals are as follows:

- a. Total amount to be expended during 2025:
 - Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:
 - Involving Real Property \$0

ADOPTED THIS 11th day of December, 2024.

By: John Kafalas
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:
[Signature]
Deputy Clerk to the Board



**PID38-Centro Busin. Park Maint
RESOLUTION TO ADOPT 2025 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting Mill Levies For PID38-Centro Busin. Park Maint, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2025, And Ending On The Last Day Of December, 2025.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 4, 2024, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$23,146,776 for the district for the taxable year 2024;

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

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

<u>District/Fund</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
PID38-Centro Busin. Park Maint	\$416,251	\$77,229	\$89,960	\$403,520

Section 2. That the budget as submitted, amended, and herein summarized, be approved and adopted as the budget of PID38-Centro Busin. Park Maint for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners and made a part of Colorado public records for PID38-Centro Busin. Park Maint.

Section 4. That for the purpose of meeting all general operating expenses of PID38-Centro Busin. Park Maint during the 2025 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 2024.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2025 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 2024.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of PID38-Centro Busin. Park Maint during the 2023 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 2024.

Section 7. That for the purpose of meeting all **debt service expenses** of PID38-Centro Busin. Park Maint during the 2025 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2024.

Section 8. That for the purpose of meeting all **refunds/abateements** applicable to PID38-Centro Busin. Park Maint during the 2025 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2024.

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

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

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for PID38-Centro Busin. Park Maint totals are as follows:

- a. Total amount to be expended during 2025:
 - Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:
 - Involving Real Property \$0

ADOPTED THIS 11th day of December, 2024.

By: *John Kefalas*
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

Frank [Signature]
Deputy Clerk to the Board



**PID37-Terry Cove
RESOLUTION TO ADOPT 2025 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting Mill Levies For PID37-Terry Cove, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2025, And Ending On The Last Day Of December, 2025.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 4, 2024, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$1,525,507 for the district for the taxable year 2024;

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

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

<u>District/Fund</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
PID37-Terry Cove	\$74,642	\$12,321	\$1,291	\$85,672

Section 2. That the budget as submitted, amended, and herein summarized, be approved and adopted as the budget of PID37-Terry Cove for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners and made a part of Colorado public records for PID37-Terry Cove.

Section 4. That for the purpose of meeting all general operating expenses of PID37-Terry Cove during the 2025 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 2024.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2025 budget year, there is hereby certified a **percentage tax credit of 17%** upon each dollar of the total property taxes due to the district for the taxable year 2024.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of PID37-Terry Cove during the 2023 budget year, there is hereby levied a **temporary mill levy reduction** (CRS 39-5-121 (SB 93-255)) of **-1.559 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2024.

Section 7. That for the purpose of meeting all **debt service expenses** of PID37-Terry Cove during the 2025 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2024.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to PID37-Terry Cove during the 2025 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2024.

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

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

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for PID37-Terry Cove totals are as follows:

- a. Total amount to be expended during 2025:
 - Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:
 - Involving Real Property \$0

ADOPTED THIS 11th day of December, 2024.

By: *John DeFalas*
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

Ann Lee
Deputy Clerk to the Board



**PID36-Bonnell West
RESOLUTION TO ADOPT 2025 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting Mill Levies For PID36-Bonnell West, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2025, And Ending On The Last Day Of December, 2025.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 4, 2024, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$7,786,476 for the district for the taxable year 2024;

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

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

<u>District/Fund</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
PID36-Bonnell West	\$735,803	\$86,442	\$10,551	\$811,694

Section 2. That the budget as submitted, amended, and herein summarized, be approved and adopted as the budget of PID36-Bonnell West for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners and made a part of Colorado public records for PID36-Bonnell West.

Section 4. That for the purpose of meeting all general operating expenses of PID36-Bonnell West during the 2025 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 2024.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2025 budget year, there is hereby certified a **percentage tax credit of 25%** upon each dollar of the total property taxes due to the district for the taxable year 2024.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of PID36-Bonnell West during the 2023 budget year, there is hereby levied a **temporary mill levy reduction** (CRS 39-5-121 (SB 93-255)) of **-3.395 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2024.

Section 7. That for the purpose of meeting all **debt service expenses** of PID36-Bonnell West during the 2025 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2024.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to PID36-Bonnell West during the 2025 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2024.

- Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:
- a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.
 - b. Proprietary funds shall be budgeted on a modified accrual basis and accounted for on a full accrual basis.

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for PID36-Bonnell West totals are as follows:

- a. Total amount to be expended during 2025:
 - Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:
 - Involving Real Property \$0

ADOPTED THIS 11th day of December, 2024.

By: John Kafalas
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

Ann [Signature]
Deputy Clerk to the Board



**PID35-Bruns
RESOLUTION TO ADOPT 2025 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting Mill Levies For PID35-Bruns, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2025, And Ending On The Last Day Of December, 2025.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 4, 2024, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$1,543,752 for the district for the taxable year 2024;

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

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

<u>District/Fund</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
PID35-Bruns	\$150,235	\$41,430	\$33,160	\$158,505

Section 2. That the budget as submitted, amended, and herein summarized, be approved and adopted as the budget of PID35-Bruns for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners and made a part of Colorado public records for PID35-Bruns.

Section 4. That for the purpose of meeting all general operating expenses of PID35-Bruns during the 2025 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 2024.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2025 budget year, there is hereby certified a **percentage tax credit of 76%** upon each dollar of the total property taxes due to the district for the taxable year 2024.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of PID35-Bruns during the 2023 budget year, there is hereby levied a **temporary mill levy reduction** (CRS 39-5-121 (SB 93-255)) of **-79.601 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2024.

Section 7. That for the purpose of meeting all **debt service expenses** of PID35-Bruns during the 2025 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2024.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to PID35-Bruns during the 2025 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2024.

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

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

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for PID35-Bruns totals are as follows:

- a. Total amount to be expended during 2025:
 - Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:
 - Involving Real Property \$0

ADOPTED THIS 11th day of December, 2024.

By: *John Kafalas*
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

[Signature]
Deputy Clerk to the Board



**PID34-Mountain Range Shadows
RESOLUTION TO ADOPT 2025 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting Mill Levies For PID34-Mountain Range Shadows, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2025, And Ending On The Last Day Of December, 2025.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 4, 2024, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$5,403,923 for the district for the taxable year 2024;

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

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

<u>District/Fund</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
PID34-Mountain Range Shadows	\$588,964	\$106,025	\$98,809	\$596,180

Section 2. That the budget as submitted, amended, and herein summarized, be approved and adopted as the budget of PID34-Mountain Range Shadows for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners and made a part of Colorado public records for PID34-Mountain Range Shadows.

Section 4. That for the purpose of meeting all general operating expenses of PID34-Mountain Range Shadows during the 2025 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 2024.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2025 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 2024.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of PID34-Mountain Range Shadows during the 2023 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 2024.

Section 7. That for the purpose of meeting all **debt service expenses** of PID34-Mountain Range Shadows during the 2025 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2024.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to PID34-Mountain Range Shadows during the 2025 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2024.

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

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

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for PID34-Mountain Range Shadows totals are as follows:

- a. Total amount to be expended during 2025:
 - Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:
 - Involving Real Property \$0

ADOPTED THIS 11th day of December, 2024.

By: John Kefalas
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

Ann Lee
Deputy Clerk to the Board



**PID33-Prairie Trails
RESOLUTION TO ADOPT 2025 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting Mill Levies For PID33-Prairie Trails, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2025, And Ending On The Last Day Of December, 2025.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 4, 2024, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$3,270,868 for the district for the taxable year 2024;

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

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

<u>District/Fund</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
PID33-Prairie Trails	\$86,107	\$106,079	\$94,812	\$97,374

Section 2. That the budget as submitted, amended, and herein summarized, be approved and adopted as the budget of PID33-Prairie Trails for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners and made a part of Colorado public records for PID33-Prairie Trails.

Section 4. That for the purpose of meeting all general operating expenses of PID33-Prairie Trails during the 2025 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 2024.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2025 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 2024.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of PID33-Prairie Trails during the 2023 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 2024.

Section 7. That for the purpose of meeting all **debt service expenses** of PID33-Prairie Trails during the 2025 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2024.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to PID33-Prairie Trails during the 2025 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2024.

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

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

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for PID33-Prairie Trails totals are as follows:

- a. Total amount to be expended during 2025:
 - Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:
 - Involving Real Property \$0

ADOPTED THIS 11th day of December, 2024.

By: *John Kafalas*
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

Janice Lee
Deputy Clerk to the Board



**PID32-Charles Heights
RESOLUTION TO ADOPT 2025 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting Mill Levies For PID32-Charles Heights, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2025, And Ending On The Last Day Of December, 2025.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 4, 2024, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$2,571,963 for the district for the taxable year 2024;

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

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

<u>District/Fund</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
PID32-Charles Heights	\$25,001	\$25,085	\$31,211	\$18,875

Section 2. That the budget as submitted, amended, and herein summarized, be approved and adopted as the budget of PID32-Charles Heights for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners and made a part of Colorado public records for PID32-Charles Heights.

Section 4. That for the purpose of meeting all general operating expenses of PID32-Charles Heights during the 2025 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 2024.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2025 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 2024.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of PID32-Charles Heights during the 2023 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 2024.

Section 7. That for the purpose of meeting all **debt service expenses** of PID32-Charles Heights during the 2025 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2024.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to PID32-Charles Heights during the 2025 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2024.

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

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

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for PID32-Charles Heights totals are as follows:

- a. Total amount to be expended during 2025:
 - Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:
 - Involving Real Property \$0

ADOPTED THIS 11th day of December, 2024.

By: John Kafalas
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

[Signature]
Deputy Clerk to the Board



**PID31-Foothills Shadow
RESOLUTION TO ADOPT 2025 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting Mill Levies For PID31-Foothills Shadow, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2025, And Ending On The Last Day Of December, 2025.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 4, 2024, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$1,017,285 for the district for the taxable year 2024;

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

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

<u>District/Fund</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
PID31-Foothills Shadow	\$147,780	\$29,939	\$13,122	\$164,597

Section 2. That the budget as submitted, amended, and herein summarized, be approved and adopted as the budget of PID31-Foothills Shadow for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners and made a part of Colorado public records for PID31-Foothills Shadow.

Section 4. That for the purpose of meeting all general operating expenses of PID31-Foothills Shadow during the 2025 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 2024.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2025 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 2024.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of PID31-Foothills Shadow during the 2023 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 2024.

Section 7. That for the purpose of meeting all **debt service expenses** of PID31-Foothills Shadow during the 2025 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2024.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to PID31-Foothills Shadow during the 2025 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2024.


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

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

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for PID31-Foothills Shadow totals are as follows:

- a. Total amount to be expended during 2025:
 - Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:
 - Involving Real Property \$0

ADOPTED THIS 11th day of December, 2024.

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

ATTEST:


Deputy Clerk to the Board



**PID30-Poudre Overlook
RESOLUTION TO ADOPT 2025 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting Mill Levies For PID30-Poudre Overlook, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2025, And Ending On The Last Day Of December, 2025.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 4, 2024, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$4,145,238 for the district for the taxable year 2024;

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

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

<u>District/Fund</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
PID30-Poudre Overlook	\$406,003	\$66,554	\$445,474	\$27,083

Section 2. That the budget as submitted, amended, and herein summarized, be approved and adopted as the budget of PID30-Poudre Overlook for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners and made a part of Colorado public records for PID30-Poudre Overlook.

Section 4. That for the purpose of meeting all general operating expenses of PID30-Poudre Overlook during the 2025 budget year, there is hereby levied a mill levy of 14.730 mills upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2024.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2025 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 2024.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of PID30-Poudre Overlook during the 2023 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 2024.

Section 7. That for the purpose of meeting all **debt service expenses** of PID30-Poudre Overlook during the 2025 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2024.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to PID30-Poudre Overlook during the 2025 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2024.

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

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

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for PID30-Poudre Overlook totals are as follows:

- a. Total amount to be expended during 2025:
 - Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:
 - Involving Real Property \$0

ADOPTED THIS 11th day of December, 2024.

By: John Kafalas
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

[Signature]
Deputy Clerk to the Board



**PID29-Vine Drive
RESOLUTION TO ADOPT 2025 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting Mill Levies For PID29-Vine Drive, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2025, And Ending On The Last Day Of December, 2025.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 4, 2024, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$1,232,150 for the district for the taxable year 2024;

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

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

<u>District/Fund</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
PID29-Vine Drive	\$13,305	\$32,952	\$25,417	\$20,840

Section 2. That the budget as submitted, amended, and herein summarized, be approved and adopted as the budget of PID29-Vine Drive for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners and made a part of Colorado public records for PID29-Vine Drive.

Section 4. That for the purpose of meeting all general operating expenses of PID29-Vine Drive during the 2025 budget year, there is hereby levied a mill levy of 24.535 mills upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2024.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2025 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 2024.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of PID29-Vine Drive during the 2023 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 2024.

Section 7. That for the purpose of meeting all **debt service expenses** of PID29-Vine Drive during the 2025 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2024.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to PID29-Vine Drive during the 2025 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2024.

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

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

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for PID29-Vine Drive totals are as follows:

- a. Total amount to be expended during 2025:
 - Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:
 - Involving Real Property \$0

ADOPTED THIS 11th day of December, 2024.

By: John Kefalas
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

Andrew Jones
Deputy Clerk to the Board



**PID28-Trotwood
RESOLUTION TO ADOPT 2025 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting Mill Levies For PID28-Trotwood, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2025, And Ending On The Last Day Of December, 2025.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 4, 2024, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$1,341,405 for the district for the taxable year 2024;

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

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

<u>District/Fund</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
PID28-Trotwood	\$74,501	\$14,270	\$2,417	\$86,354

Section 2. That the budget as submitted, amended, and herein summarized, be approved and adopted as the budget of PID28-Trotwood for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners and made a part of Colorado public records for PID28-Trotwood.

Section 4. That for the purpose of meeting all general operating expenses of PID28-Trotwood during the 2025 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 2024.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2025 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 2024.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of PID28-Trotwood during the 2023 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 2024.

Section 7. That for the purpose of meeting all **debt service expenses** of PID28-Trotwood during the 2025 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2024.

Section 8. That for the purpose of meeting all **refunds/abatements** applicable to PID28-Trotwood during the 2025 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2024.

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

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

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for PID28-Trotwood totals are as follows:

- a. Total amount to be expended during 2025:
 - Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:
 - Involving Real Property \$0

ADOPTED THIS 11th day of December, 2024.

By: John Kefalas
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

[Signature]
Deputy Clerk to the Board



**PID27-Crown Point
RESOLUTION TO ADOPT 2025 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting Mill Levies For PID27-Crown Point, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2025, And Ending On The Last Day Of December, 2025.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 4, 2024, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$858,303 for the district for the taxable year 2024;

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

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

<u>District/Fund</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
PID27-Crown Point	\$78,687	\$13,868	\$890	\$91,665

Section 2. That the budget as submitted, amended, and herein summarized, be approved and adopted as the budget of PID27-Crown Point for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners and made a part of Colorado public records for PID27-Crown Point.

Section 4. That for the purpose of meeting all general operating expenses of PID27-Crown Point during the 2025 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 2024.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2025 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 2024.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of PID27-Crown Point during the 2023 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 2024.

Section 7. That for the purpose of meeting all **debt service expenses** of PID27-Crown Point during the 2025 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2024.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to PID27-Crown Point during the 2025 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2024.

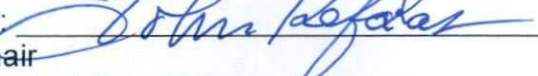
Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:

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

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for PID27-Crown Point totals are as follows:

- a. Total amount to be expended during 2025:
 Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:
 Involving Real Property \$0

ADOPTED THIS 11th day of December, 2024.

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

ATTEST:


Deputy Clerk to the Board



**PID26-Eagle Ranch Estates
RESOLUTION TO ADOPT 2025 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting Mill Levies For PID26-Eagle Ranch Estates, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2025, And Ending On The Last Day Of December, 2025.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 4, 2024, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$11,110,357 for the district for the taxable year 2024;

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

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

<u>District/Fund</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
PID26-Eagle Ranch Estates	\$585,938	\$122,907	\$287,893	\$420,952

Section 2. That the budget as submitted, amended, and herein summarized, be approved and adopted as the budget of PID26-Eagle Ranch Estates for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners and made a part of Colorado public records for PID26-Eagle Ranch Estates.

Section 4. That for the purpose of meeting all general operating expenses of PID26-Eagle Ranch Estates during the 2025 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 2024.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2025 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 2024.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of PID26-Eagle Ranch Estates during the 2023 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 2024.

Section 7. That for the purpose of meeting all **debt service expenses** of PID26-Eagle Ranch Estates during the 2025 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2024.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to PID26-Eagle Ranch Estates during the 2025 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2024.

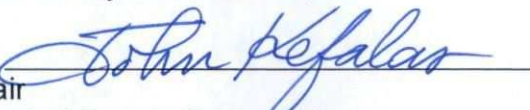
Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:

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

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for PID26-Eagle Ranch Estates totals are as follows:

- a. Total amount to be expended during 2025:
 - Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:
 - Involving Real Property \$0

ADOPTED THIS 11th day of December, 2024.

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

ATTEST:


Deputy Clerk to the Board



**PID25-Estes Park Estates
RESOLUTION TO ADOPT 2025 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting Mill Levies For PID25-Estes Park Estates, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2025, And Ending On The Last Day Of December, 2025.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 4, 2024, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$2,579,970 for the district for the taxable year 2024;

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

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

<u>District/Fund</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
PID25-Estes Park Estates	\$19,896	\$43,549	\$35,797	\$27,648

Section 2. That the budget as submitted, amended, and herein summarized, be approved and adopted as the budget of PID25-Estes Park Estates for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners and made a part of Colorado public records for PID25-Estes Park Estates.

Section 4. That for the purpose of meeting all general operating expenses of PID25-Estes Park Estates during the 2025 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 2024.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2025 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 2024.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of PID25-Estes Park Estates during the 2023 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 2024.

Section 7. That for the purpose of meeting all **debt service expenses** of PID25-Estes Park Estates during the 2025 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2024.

Section 8. That for the purpose of meeting all **refunds/abatements** applicable to PID25-Estes Park Estates during the 2025 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2024.

Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:
a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.
b. Proprietary funds shall be budgeted on a modified accrual basis and accounted for on a full accrual basis.

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for PID25-Estes Park Estates totals are as follows:

- a. Total amount to be expended during 2025:
 Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:
 Involving Real Property \$0

ADOPTED THIS 11th day of December, 2024.

By: *John Kefalas*
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

Paula
Deputy Clerk to the Board



**PID24-Westridge
RESOLUTION TO ADOPT 2025 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting Mill Levies For PID24-Westridge, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2025, And Ending On The Last Day Of December, 2025.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 4, 2024, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$4,214,613 for the district for the taxable year 2024;

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

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

<u>District/Fund</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
PID24-Westridge	\$122,951	\$42,990	\$7,761	\$158,180

Section 2. That the budget as submitted, amended, and herein summarized, be approved and adopted as the budget of PID24-Westridge for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners and made a part of Colorado public records for PID24-Westridge.

Section 4. That for the purpose of meeting all general operating expenses of PID24-Westridge during the 2025 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 2024.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2025 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 2024.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of PID24-Westridge during the 2023 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 2024.

Section 7. That for the purpose of meeting all **debt service expenses** of PID24-Westridge during the 2025 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2024.

Section 8. That for the purpose of meeting all **refunds/abateements** applicable to PID24-Westridge during the 2025 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2024.

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

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

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for PID24-Westridge totals are as follows:

- a. Total amount to be expended during 2025:
 - Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:
 - Involving Real Property \$0

ADOPTED THIS 11th day of December, 2024.

By: John Kefalas
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 2025 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting Mill Levies For PID23-Eagle Rock Ranches, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2025, And Ending On The Last Day Of December, 2025.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 4, 2024, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$1,219,000 for the district for the taxable year 2024;

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

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

<u>District/Fund</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
PID23-Eagle Rock Ranches	\$10,089	\$15,945	\$15,024	\$11,010

Section 2. That the budget as submitted, amended, and herein summarized, be approved and adopted as the budget of PID23-Eagle Rock Ranches for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners and made a part of Colorado public records for PID23-Eagle Rock Ranches.

Section 4. That for the purpose of meeting all general operating expenses of PID23-Eagle Rock Ranches during the 2025 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 2024.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2025 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 2024.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of PID23-Eagle Rock Ranches during the 2023 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 2024.

Section 7. That for the purpose of meeting all **debt service expenses** of PID23-Eagle Rock Ranches during the 2025 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2024.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to PID23-Eagle Rock Ranches during the 2025 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2024.

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

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

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for PID23-Eagle Rock Ranches totals are as follows:

- a. Total amount to be expended during 2025:
 - Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:
 - Involving Real Property \$0

ADOPTED THIS 11th day of December, 2024.

By: John Kefalas
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

[Signature]
Deputy Clerk to the Board



**PID22-Saddleback
RESOLUTION TO ADOPT 2025 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting Mill Levies For PID22-Saddleback, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2025, And Ending On The Last Day Of December, 2025.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 4, 2024, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$1,318,200 for the district for the taxable year 2024;

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

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

<u>District/Fund</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
PID22-Saddleback	\$85,746	\$17,817	\$17,355	\$86,208

Section 2. That the budget as submitted, amended, and herein summarized, be approved and adopted as the budget of PID22-Saddleback for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners and made a part of Colorado public records for PID22-Saddleback.

Section 4. That for the purpose of meeting all general operating expenses of PID22-Saddleback during the 2025 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 2024.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2025 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 2024.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of PID22-Saddleback during the 2023 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 2024.

Section 7. That for the purpose of meeting all **debt service expenses** of PID22-Saddleback during the 2025 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2024.

Section 8. That for the purpose of meeting all **refunds/abateements** applicable to PID22-Saddleback during the 2025 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2024.

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

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

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for PID22-Saddleback totals are as follows:

- a. Total amount to be expended during 2025:
 Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:
 Involving Real Property \$0

ADOPTED THIS 11th day of December, 2024.

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

ATTEST:


Deputy Clerk to the Board



**PID20-Ptarmigan
RESOLUTION TO ADOPT 2025 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting Mill Levies For PID20-Ptarmigan, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2025, And Ending On The Last Day Of December, 2025.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 4, 2024, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$19,008,777 for the district for the taxable year 2024;

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

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

<u>District/Fund</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
PID20-Ptarmigan	\$384,123	\$196,836	\$32,641	\$548,318

Section 2. That the budget as submitted, amended, and herein summarized, be approved and adopted as the budget of PID20-Ptarmigan for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners and made a part of Colorado public records for PID20-Ptarmigan.

Section 4. That for the purpose of meeting all general operating expenses of PID20-Ptarmigan during the 2025 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 2024.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2025 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 2024.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of PID20-Ptarmigan during the 2023 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 2024.

Section 7. That for the purpose of meeting all **debt service expenses** of PID20-Ptarmigan during the 2025 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2024.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to PID20-Ptarmigan during the 2025 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2024.

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

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

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for PID20-Ptarmigan totals are as follows:

- a. Total amount to be expended during 2025:
 - Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:
 - Involving Real Property \$0

ADOPTED THIS 11th day of December, 2024.

By: *John Pefalos*
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:
[Signature]
Deputy Clerk to the Board



**PID19-Highland Hills
RESOLUTION TO ADOPT 2025 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting Mill Levies For PID19-Highland Hills, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2025, And Ending On The Last Day Of December, 2025.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 4, 2024, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$8,928,018 for the district for the taxable year 2024;

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

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

<u>District/Fund</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
PID19-Highland Hills	\$381,568	\$117,791	\$12,564	\$486,795

Section 2. That the budget as submitted, amended, and herein summarized, be approved and adopted as the budget of PID19-Highland Hills for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners and made a part of Colorado public records for PID19-Highland Hills.

Section 4. That for the purpose of meeting all general operating expenses of PID19-Highland Hills during the 2025 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 2024.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2025 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 2024.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of PID19-Highland Hills during the 2023 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 2024.

Section 7. That for the purpose of meeting all **debt service expenses** of PID19-Highland Hills during the 2025 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2024.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to PID19-Highland Hills during the 2025 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2024.


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

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

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for PID19-Highland Hills totals are as follows:

- a. Total amount to be expended during 2025:
 - Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:
 - Involving Real Property \$0

ADOPTED THIS 11th day of December, 2024.

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

ATTEST:


Deputy Clerk to the Board



**GID18-Venner Ranch
RESOLUTION TO ADOPT 2025 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting Mill Levies For GID18-Venner Ranch, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2025, And Ending On The Last Day Of December, 2025.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 4, 2024, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$2,936,341 for the district for the taxable year 2024;

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

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

<u>District/Fund</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
GID18-Venner Ranch	\$81,175	\$38,408	\$40,467	\$79,116

Section 2. That the budget as submitted, amended, and herein summarized, be approved and adopted as the budget of GID18-Venner Ranch for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners and made a part of Colorado public records for GID18-Venner Ranch.

Section 4. That for the purpose of meeting all general operating expenses of GID18-Venner Ranch during the 2025 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 2024.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2025 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 2024.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of GID18-Venner Ranch during the 2023 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 2024.

Section 7. That for the purpose of meeting all **debt service expenses** of GID18-Venner Ranch during the 2025 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2024.

Section 8. That for the purpose of meeting all **refunds/abatements** applicable to GID18-Venner Ranch during the 2025 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2024.

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

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

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

- a. Total amount to be expended during 2025:
 - Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:
 - Involving Real Property \$0

ADOPTED THIS 11th day of December, 2024.

By: *John Kefalas*
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

Anna Lee
Deputy Clerk to the Board



**GID17-Country Meadows
RESOLUTION TO ADOPT 2025 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting Mill Levies For GID17-Country Meadows, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2025, And Ending On The Last Day Of December, 2025.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 4, 2024, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$4,762,836 for the district for the taxable year 2024;

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

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

<u>District/Fund</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
GID17-Country Meadows	\$165,908	\$44,128	\$2,834	\$207,202

Section 2. That the budget as submitted, amended, and herein summarized, be approved and adopted as the budget of GID17-Country Meadows for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners and made a part of Colorado public records for GID17-Country Meadows.

Section 4. That for the purpose of meeting all general operating expenses of GID17-Country Meadows during the 2025 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 2024.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2025 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 2024.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of GID17-Country Meadows during the 2023 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 2024.

Section 7. That for the purpose of meeting all **debt service expenses** of GID17-Country Meadows during the 2025 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2024.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to GID17-Country Meadows during the 2025 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2024.

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

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

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

- a. Total amount to be expended during 2025:
 - Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:
 - Involving Real Property \$0

ADOPTED THIS 11th day of December, 2024.

By: John Kefalas
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

Ann Lee
Deputy Clerk to the Board



**GID16-Kitchell Subdivision
RESOLUTION TO ADOPT 2025 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting Mill Levies For GID16-Kitchell Subdivision, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2025, And Ending On The Last Day Of December, 2025.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 4, 2024, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$1,154,551 for the district for the taxable year 2024;

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

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

<u>District/Fund</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
GID16-Kitchell Subdivision	\$88,983	\$12,082	\$776	\$100,289

Section 2. That the budget as submitted, amended, and herein summarized, be approved and adopted as the budget of GID16-Kitchell Subdivision for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners and made a part of Colorado public records for GID16-Kitchell Subdivision.

Section 4. That for the purpose of meeting all general operating expenses of GID16-Kitchell Subdivision during the 2025 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 2024.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2025 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 2024.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of GID16-Kitchell Subdivision during the 2023 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 2024.

Section 7. That for the purpose of meeting all **debt service expenses** of GID16-Kitchell Subdivision during the 2025 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2024.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to GID16-Kitchell Subdivision during the 2025 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2024.

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

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

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

- a. Total amount to be expended during 2025:
 - Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:
 - Involving Real Property \$0

ADOPTED THIS 11th day of December, 2024.

By: John Kafalas
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

[Signature]
Deputy Clerk to the Board



**GID14-Little Valley Road
RESOLUTION TO ADOPT 2025 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting Mill Levies For GID14-Little Valley Road, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2025, And Ending On The Last Day Of December, 2025.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 4, 2024, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$9,580,432 for the district for the taxable year 2024;

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

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

<u>District/Fund</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
GID14-Little Valley Road	\$58,460	\$158,952	\$157,059	\$60,353

Section 2. That the budget as submitted, amended, and herein summarized, be approved and adopted as the budget of GID14-Little Valley Road for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners and made a part of Colorado public records for GID14-Little Valley Road.

Section 4. That for the purpose of meeting all general operating expenses of GID14-Little Valley Road during the 2025 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 2024.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2025 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 2024.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of GID14-Little Valley Road during the 2023 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 2024.

Section 7. That for the purpose of meeting all **debt service expenses** of GID14-Little Valley Road during the 2025 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2024.

Section 8. That for the purpose of meeting all **refunds/abatements** applicable to GID14-Little Valley Road during the 2025 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2024.

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

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

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

- a. Total amount to be expended during 2025:
 - Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:
 - Involving Real Property \$0

ADOPTED THIS 11th day of December, 2024.

By: *John Kefalas*
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

Janice Lee
Deputy Clerk to the Board



**GID13A-Red Feather
RESOLUTION TO ADOPT 2025 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting Mill Levies For GID13A-Red Feather, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2025, And Ending On The Last Day Of December, 2025.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 4, 2024, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$4,209,300 for the district for the taxable year 2024;

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

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

<u>District/Fund</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
GID13A-Red Feather	\$66,872	\$51,044	\$83,982	\$33,934

Section 2. That the budget as submitted, amended, and herein summarized, be approved and adopted as the budget of GID13A-Red Feather for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners and made a part of Colorado public records for GID13A-Red Feather.

Section 4. That for the purpose of meeting all general operating expenses of GID13A-Red Feather during the 2025 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 2024.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2025 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 2024.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of GID13A-Red Feather during the 2023 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 2024.

Section 7. That for the purpose of meeting all **debt service expenses** of GID13A-Red Feather during the 2025 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2024.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to GID13A-Red Feather during the 2025 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2024.

- Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:
- a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.
 - b. Proprietary funds shall be budgeted on a modified accrual basis and accounted for on a full accrual basis.

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

- a. Total amount to be expended during 2025:
 - Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:
 - Involving Real Property \$0

ADOPTED THIS 11th day of December, 2024.

By: *John Pefalos*
 Chair
 Board of County Commissioners
 County of Larimer, State of Colorado

ATTEST:
[Signature]
 Deputy Clerk to the Board



**GID12-Club Estates
RESOLUTION TO ADOPT 2025 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting Mill Levies For GID12-Club Estates, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2025, And Ending On The Last Day Of December, 2025.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 4, 2024, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$1,883,748 for the district for the taxable year 2024;

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

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

<u>District/Fund</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
GID12-Club Estates	\$75,415	\$52,835	\$21,942	\$106,308

Section 2. That the budget as submitted, amended, and herein summarized, be approved and adopted as the budget of GID12-Club Estates for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners and made a part of Colorado public records for GID12-Club Estates.

Section 4. That for the purpose of meeting all general operating expenses of GID12-Club Estates during the 2025 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 2024.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2025 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 2024.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of GID12-Club Estates during the 2023 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 2024.

Section 7. That for the purpose of meeting all **debt service expenses** of GID12-Club Estates during the 2025 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2024.

Section 8. That for the purpose of meeting all **refunds/abatements** applicable to GID12-Club Estates during the 2025 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2024.

Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:
a. Governmental funds shall be budgeted and accounted for to reflect the modified accrual basis of accounting except the transfer of excess funds from the Public Trustee to the County General Fund which is not budgeted as expenditures per CRS 29-1-102.
b. Proprietary funds shall be budgeted on a modified accrual basis and accounted for on a full accrual basis.

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

- a. Total amount to be expended during 2025:
 - Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:
 - Involving Real Property \$0

ADOPTED THIS 11th day of December, 2024.

By: *John Kefalas*
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:
[Signature]
Deputy Clerk to the Board



**GID11-Meadowdale
RESOLUTION TO ADOPT 2025 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting Mill Levies For GID11-Meadowdale, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2025, And Ending On The Last Day Of December, 2025.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 4, 2024, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$7,293,232 for the district for the taxable year 2024;

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

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

<u>District/Fund</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
GID11-Meadowdale	\$41,263	\$45,870	\$38,946	\$48,187

Section 2. That the budget as submitted, amended, and herein summarized, be approved and adopted as the budget of GID11-Meadowdale for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners and made a part of Colorado public records for GID11-Meadowdale.

Section 4. That for the purpose of meeting all general operating expenses of GID11-Meadowdale during the 2025 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 2024.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2025 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 2024.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of GID11-Meadowdale during the 2023 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 2024.

Section 7. That for the purpose of meeting all **debt service expenses** of GID11-Meadowdale during the 2025 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2024.

Section 8. That for the purpose of meeting all **refunds/abatements** applicable to GID11-Meadowdale during the 2025 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2024.


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

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

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

- a. Total amount to be expended during 2025:
 Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:
 Involving Real Property \$0

ADOPTED THIS 11th day of December, 2024.

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

ATTEST:


Deputy Clerk to the Board



**GID10-Homestead Estates
RESOLUTION TO ADOPT 2025 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting Mill Levies For GID10-Homestead Estates, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2025, And Ending On The Last Day Of December, 2025.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 4, 2024, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$1,929,729 for the district for the taxable year 2024;

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

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

<u>District/Fund</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
GID10-Homestead Estates	\$18,707	\$0	\$0	\$18,707

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

Section 4. That for the purpose of meeting all general operating expenses of GID10-Homestead Estates during the 2025 budget year, there is hereby levied a mill levy of 0.000 mills upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2024.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2025 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 2024.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of GID10-Homestead Estates during the 2023 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 2024.

Section 7. That for the purpose of meeting all **debt service expenses** of GID10-Homestead Estates during the 2025 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2024.

Section 8. That for the purpose of meeting all **refunds/abateements** applicable to GID10-Homestead Estates during the 2025 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2024.

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

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

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

- a. Total amount to be expended during 2025:
 - Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:
 - Involving Real Property \$0

ADOPTED THIS 11th day of December, 2024.

By: John Kefalas
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

[Signature]
Deputy Clerk to the Board



**GID1991-1-Arapahoe Pines
RESOLUTION TO ADOPT 2025 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting Mill Levies For GID1991-1-Arapahoe Pines, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2025, And Ending On The Last Day Of December, 2025.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 4, 2024, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$697,284 for the district for the taxable year 2024;

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

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

<u>District/Fund</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
GID1991-1-Arapahoe Pines	\$202,076	\$22,596	\$5,951	\$218,721

Section 2. That the budget as submitted, amended, and herein summarized, be approved and adopted as the budget of GID1991-1-Arapahoe Pines for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners and made a part of Colorado public records for GID1991-1-Arapahoe Pines.

Section 4. That for the purpose of meeting all general operating expenses of GID1991-1-Arapahoe Pines during the 2025 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 2024.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2025 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 2024.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of GID1991-1-Arapahoe Pines during the 2023 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 2024.

Section 7. That for the purpose of meeting all **debt service expenses** of GID1991-1-Arapahoe Pines during the 2025 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2024.

Section 8. That for the purpose of meeting all **refunds/abatements** applicable to GID1991-1-Arapahoe Pines during the 2025 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2024.

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

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

Section 10. That in accordance with CRS 29-1-103, lease-purchase agreements for GID1991-1-Arapahoe Pines totals are as follows:

- a. Total amount to be expended during 2025:
 Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:
 Involving Real Property \$0

ADOPTED THIS 11th day of December, 2024.

By: John Kefalos
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

Steve Lee
Deputy Clerk to the Board



**GID8-Namaqua Hills
RESOLUTION TO ADOPT 2025 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting Mill Levies For GID8-Namaqua Hills, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2025, And Ending On The Last Day Of December, 2025.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 4, 2024, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$6,457,890 for the district for the taxable year 2024;

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

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

<u>District/Fund</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
GID8-Namaqua Hills	\$837,239	\$59,002	\$10,790	\$885,451

Section 2. That the budget as submitted, amended, and herein summarized, be approved and adopted as the budget of GID8-Namaqua Hills for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners and made a part of Colorado public records for GID8-Namaqua Hills.

Section 4. That for the purpose of meeting all general operating expenses of GID8-Namaqua Hills during the 2025 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 2024.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2025 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 2024.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of GID8-Namaqua Hills during the 2023 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 2024.

Section 7. That for the purpose of meeting all **debt service expenses** of GID8-Namaqua Hills during the 2025 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2024.

Section 8. That for the purpose of meeting all **refunds/abatements** applicable to GID8-Namaqua Hills during the 2025 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2024.

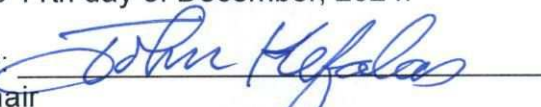
Section 9. That, for the purpose of complying with CRS 29-1-103, the budget herein has been prepared consistent with generally accepted accounting principles with the following provisions:

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

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

- a. Total amount to be expended during 2025:
 Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:
 Involving Real Property \$0

ADOPTED THIS 11th day of December, 2024.

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

ATTEST:


Deputy Clerk to the Board



**GID4-Carriage Hills
RESOLUTION TO ADOPT 2025 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting Mill Levies For GID4-Carriage Hills, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2025, And Ending On The Last Day Of December, 2025.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 4, 2024, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$24,715,897 for the district for the taxable year 2024;

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

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

<u>District/Fund</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
GID4-Carriage Hills	\$581,406	\$275,880	\$169,301	\$687,985

Section 2. That the budget as submitted, amended, and herein summarized, be approved and adopted as the budget of GID4-Carriage Hills for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners and made a part of Colorado public records for GID4-Carriage Hills.

Section 4. That for the purpose of meeting all general operating expenses of GID4-Carriage Hills during the 2025 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 2024.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2025 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 2024.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of GID4-Carriage Hills during the 2023 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 2024.

Section 7. That for the purpose of meeting all **debt service expenses** of GID4-Carriage Hills during the 2025 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2024.

Section 8. That for the purpose of meeting all **refunds/abatelements** applicable to GID4-Carriage Hills during the 2025 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2024.

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

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

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

- a. Total amount to be expended during 2025:
 Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:
 Involving Real Property \$0

ADOPTED THIS 11th day of December, 2024.

By: *John Kefalas*
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

[Signature]
Deputy Clerk to the Board



**GID2-Pinewood Springs
RESOLUTION TO ADOPT 2025 BUDGET AND SET LEVIES**

A Resolution Adopting A Budget And Setting Mill Levies For GID2-Pinewood Springs, Larimer County Colorado, For The Calendar Year Commencing On The First Day Of January, 2025, And Ending On The Last Day Of December, 2025.

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

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

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on November 4, 2024, and all interested taxpayers are given the opportunity to file or register any objections to said proposed budget prior to the adoption of the budget, and;

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

WHEREAS, the Larimer County Assessor has certified a net assessed valuation of \$17,010,103 for the district for the taxable year 2024;

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

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

<u>District/Fund</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Designated End Balance</u>
GID2-Pinewood Springs	\$48,249	\$192,437	\$131,907	\$108,779

Section 2. That the budget as submitted, amended, and herein summarized, be approved and adopted as the budget of GID2-Pinewood Springs for the year stated above and shall be for the purpose of all administration, operations maintenance, debt service, and capital projects to be undertaken or executed during the year.

Section 3. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners and made a part of Colorado public records for GID2-Pinewood Springs.

Section 4. That for the purpose of meeting all general operating expenses of GID2-Pinewood Springs during the 2025 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 2024.

Section 5. That for the purpose of complying with state constitutional or statutory revenue limits, for the 2025 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 2024.

Section 6. That for the purpose of meeting all statutory and constitutional revenue limitation requirements of GID2-Pinewood Springs during the 2023 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 2024.

Section 7. That for the purpose of meeting all **debt service expenses** of GID2-Pinewood Springs during the 2025 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2024.

Section 8. That for the purpose of meeting all **refunds/abatements** applicable to GID2-Pinewood Springs during the 2025 budget year, there is hereby levied a mill levy of **0.000 mills** upon each dollar of the total valuation for assessment of all taxable property within the district for the taxable year 2024.

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

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

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

- a. Total amount to be expended during 2025:
 - Involving Real Property \$0
- b. Total maximum payment liability over the entire terms of all agreements:
 - Involving Real Property \$0

ADOPTED THIS 11th day of December, 2024.

By: John Pefalas
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

[Signature]
Deputy Clerk to the Board



**COUNTY OF LARIMER
RESOLUTION TO DESIGNATE ENDING 2025 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
2025, AND ENDING ON THE LAST DAY OF DECEMBER 2025.

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 2025 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 11th day of December, 2024.

By: John Kefalas
Chair
Board of County Commissioners
County of Larimer, State of Colorado

ATTEST:

Deputy Clerk
Deputy Clerk to the Board



Designations of 2025 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 Ending Fund Balance
CAPITAL PROJECTS						
500 Improvement District Construction	\$0	\$0	\$0	\$1,212,041	\$0	\$1,212,041
508 Information Technology Capital	\$0	\$1,922,065	\$0	(\$30,000)	\$0	\$1,892,065
512 Facilities Capital	\$0	\$1,785,277	\$0	\$0	\$0	\$1,785,277
522 Replacement	\$0	\$2,688,317	\$0	\$0	\$0	\$2,688,317
Subtotal - Capital Projects	\$0	\$6,395,659	\$0	\$1,182,041	\$0	\$7,577,700
DEBT SERVICE						
400 Assessment Debt	\$0	\$0	\$0	\$1,802,440	\$0	\$1,802,440
405 Debt Service	\$0	\$0	\$0	\$7,771	\$0	\$7,771
Subtotal - Debt Service	\$0	\$0	\$0	\$1,810,211	\$0	\$1,810,211
ENTERPRISE						
300 Solid Waste	\$0	\$0	\$0	\$12,156,781	\$0	\$12,156,781
Subtotal - Enterprise	\$0	\$0	\$0	\$12,156,781	\$0	\$12,156,781
GENERAL FUND						
101 General	\$11,000,000	\$6,500,000	\$37,500,000	\$1,711,902	\$0	\$56,711,902
102 Disaster Contingency	\$15,188,000	\$2,000,000	\$0	\$0	\$0	\$17,188,000
105 Disaster Response	\$0	\$0	\$0	\$8,474,991	\$0	\$8,474,991
Subtotal - General Fund	\$26,188,000	\$8,500,000	\$37,500,000	\$10,186,893	\$0	\$82,374,893
INTERNAL SERVICE						
608 Information Technology	\$0	\$0	\$698,363	\$604,631	\$0	\$1,302,994
610 Facilities Management	\$0	\$0	\$0	(\$443,611)	\$0	(\$443,611)
612 Fleet Services	\$0	\$4,160,771	\$0	\$0	\$0	\$4,160,771
645 Employee Benefits	\$0	\$0	\$750,000	\$3,868,502	\$0	\$4,618,502
672 Unemployment	\$0	\$0	\$0	\$964,971	\$0	\$964,971
682 Risk Management	\$0	\$0	\$0	\$7,747,098	\$0	\$7,747,098
Subtotal - Internal Service	\$0	\$4,160,771	\$1,448,363	\$12,741,591	\$0	\$18,350,725
SPECIAL REVENUE						
125 Section 125	\$0	\$0	\$0	\$128,078	\$0	\$128,078
200 Sales Tax	\$0	\$0	\$0	\$4,102,173	\$0	\$4,102,173
215 Open Lands	\$0	\$0	\$0	\$40,327,221	\$0	\$40,327,221
220 Parks	\$0	\$0	\$0	(\$424,280)	\$0	(\$424,280)
225 Pest Control	\$0	\$0	\$0	\$1,100,813	\$0	\$1,100,813
230 Conservation Trust Fund	\$0	\$0	\$0	\$6,542,705	\$0	\$6,542,705
240 The Ranch	\$0	(\$6,354,938)	\$1,470,894	\$76,109	\$0	(\$4,807,935)
245 Building Inspection	\$0	\$0	\$700,000	\$2,034,613	\$0	\$2,734,613
246 Public Trustee	\$0	\$0	\$428,074	\$0	\$0	\$428,074
252 Road and Bridge	\$0	\$7,232,478	\$9,800,000	\$0	\$0	\$17,032,478
255 Transportation Expansion	\$0	\$3,278,148	\$0	\$0	\$0	\$3,278,148
262 Human Services	\$0	\$0	\$9,447,473	\$2,215,075	\$0	\$11,662,548
265 Behavioral Health	\$0	\$0	\$0	\$29,778,323	\$0	\$29,778,323
270 Economic and Workforce Development	\$0	\$0	\$0	\$931,895	\$0	\$931,895
275 Community Justice Alternatives	\$0	\$0	(\$425,881)	\$0	\$0	(\$425,881)
282 Health and Environment	\$0	\$0	\$2,483,000	\$1,115,764	\$0	\$3,598,764
285 West Vine Stormwater Basin	\$0	\$0	\$0	\$996,362	\$0	\$996,362
290 Drainage Districts	\$0	\$0	\$0	\$1,163,975	\$0	\$1,163,975
295 Improvement Districts	\$0	\$0	\$0	\$11,854,187	\$0	\$11,854,187
SUBTOTAL - Special Revenue	\$0	\$4,155,688	\$23,903,560	\$101,943,013	\$0	\$130,002,261
TOTAL - ALL FUNDS	\$26,188,000	\$23,212,118	\$62,851,923	\$140,020,530	\$0	\$252,272,571

Section F – Certification of Mill Levies

COUNTY OF LARIMER

RESOLUTION GRANTING SIGNATURE AUTHORITY TO THE DIRECTOR OF PERFORMANCE, BUDGET, AND STRATEGY FOR THE CERTIFICATION OF MILL LEVY REPORT SUBMITTED TO THE VARIOUS STATE ENTITIES FOR TAX YEAR 2024/BUDGET YEAR 2025

WHEREAS, the Board of County Commissioners is required to submit a Certification of Mill Levy report containing the mill levies of each taxing district of Larimer County to various state entities in December of each year; and,

WHEREAS, the Office of Performance, Budget, and Strategy, within the County Manager Department, gathers and organizes this report for the Board of County Commissioners; and

WHEREAS, Colorado Revised Statutes (C.R.S. 39-1-111 (1-3) and C.R.S. 39-1-111.5(3)) allow the Board of County Commissioners to delegate the certification and submission of mill levies to the County Assessor and to various State Agencies;

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

Section 1. That the Director of Performance, Budget, and Strategy, within the County Manager Department, is granted authority to sign the Certification of Mill Levy report and to submit it and other property tax information as outlined in C.R.S. 39-1-125 (1) to the County Assessor and various state entities for property tax year 2024, collection in 2025.

ADOPTED THIS 11th day of December, 2024.

BOARD OF COUNTY COMMISSIONERS
OF LARIMER COUNTY, COLORADO

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

ATTEST:


Deputy Clerk to the Board



2025 Budget Year (2024 Tax Year) Certification of Levies and Revenue by Larimer County Commissioners

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

Distribution:

Property Tax Administrator	1 copy	c/o Dept of Local Government 1313 Sherman Street Denver, Co 80202
Division of Local Gov't	1 copy	c/o Dept of Local Government 1313 Sherman Street Denver, Co 80202
Colo. Dept of Education	1 copy	Attn: Public Schools Finance Unit, 20 Colfax Ave. #508 Denver, Co 80202
County Assessor	1 copy	
County Commissioner	1 copy	

Prepared by Josh Fudge, Larimer County Director of Performance, Budget and Strategy
Phone - 970-498-7017
Business Objects Report - Budget System/Cert.rpt

Larimer County Certification of Valuation and Revenue

Certification:

State of Colorado)

) SS:

County of Larimer)

As delegated by the Board of County Commissioners, as allowed under Colorado Revised Statutes 39-1-111(2) and 39-1-111.5(3), of Larimer County, State of Colorado, I do hereby certify that the above and foregoing are true copies of valuations as certified to the County Commissioners by the County Assessor, the levies are true copies of levies certified by each taxing authority and the levies and revenue herein are hereby certified to the Assessor and Property Tax Administrator by the Larimer County Board of County Commissioners.

IN WITNESS WHEREOF, I have hereto set my hand at Fort Collins, Colorado, the 18th day of December, 2024.



Director, Office of Performance, Budget and Strategy

Larimer County Certification of Valuation and Revenue

City or Town Districts

Rec'd	DistID	Taxing Authority Name	Total Assessed Value	Gen Levy	Gen Revenue	Temp Credit Levy	Temp Credit Revenue	Bond Redem Levy	Bond Redem Revenue	Cont Oblig Levy	Cont Oblig Revenue	Abate Refnd Levy	Abate Refnd Revenue	Tax Cred Levy	Tax Cred Revenue	Cap Exp Levy	Cap Exp Revenue	Tot Levy	Tot Revenue
Yes	030	Town of Berthoud	254,375,437	9.636	2,451,162	-		-		-		-		-		-		9.636	2,451,162
Yes	031	Town of Estes Park	332,319,355	1.822	605,486	-		-		-		-		-		-		1.822	605,486
Yes	032	City of Fort Collins	3,668,411,897	9.797	35,939,431	-		-		-		-		-		-		9.797	35,939,431
Yes	033	City of Loveland	1,915,779,049	9.564	18,322,511	-		-		-		-		-		-		9.564	18,322,511
Yes	034	Town of Timnath	254,180,339	6.688	1,699,958	-		-		-		-		-		-		6.688	1,699,958
Yes	035	Town of Wellington	169,796,325	12.439	2,112,096	-		-		-		-		-		-		12.439	2,112,096
Yes	036	Town of Windsor	234,818,252	12.030	2,824,864	-		-		-		-		-		-		12.030	2,824,864
Yes	037	Town of Johnstown	243,992,444	23.947	5,842,887	-		-		-		-		-		-		23.947	5,842,887
		Sub-Total			69,798,395		0		0		0		0		0		0		69,798,395

Community College Districts

Rec'd	DistID	Taxing Authority Name	Total Assessed Value	Gen Levy	Gen Revenue	Temp Credit Levy	Temp Credit Revenue	Bond Redem Levy	Bond Redem Revenue	Cont Oblig Levy	Cont Oblig Revenue	Abate Refnd Levy	Abate Refnd Revenue	Tax Cred Levy	Tax Cred Revenue	Cap Exp Levy	Cap Exp Revenue	Tot Levy	Tot Revenue
Yes	026	Aims Community College	575,931	6.299	3,628	-		-		-		0.006	3	-		-		6.305	3,631
		Sub-Total			3,628		0		0		0		3		0		0		3,631

County Districts

Rec'd	DistID	Taxing Authority Name	Total Assessed Value	Gen Levy	Gen Revenue	Temp Credit Levy	Temp Credit Revenue	Bond Redem Levy	Bond Redem Revenue	Cont Oblig Levy	Cont Oblig Revenue	Abate Refnd Levy	Abate Refnd Revenue	Tax Cred Levy	Tax Cred Revenue	Cap Exp Levy	Cap Exp Revenue	Tot Levy	Tot Revenue
Yes	028	Larimer County - Developmentally Disabled	9,099,928,523	0.750	6,824,946	-		-		-		-		-		-		0.750	6,824,946
Yes	028	Larimer County - Fair	9,099,928,523	-		-		-		-		-		-		-		-	0
Yes	028	Larimer County - General Fund	9,099,928,523	19.049	173,344,538	-		-		-		0.140	1,273,990	-		-		19.189	174,618,528
Yes	028	Larimer County - Health & Environment	9,099,928,523	0.592	5,387,158	-		-		-		-		-		-		0.592	5,387,158
Yes	028	Larimer County - Road and Bridge	9,099,928,523	0.427	3,885,669	-		-		-		-		-		-		0.427	3,885,669
Yes	028	Larimer County - Social Services	9,099,928,523	1.503	13,677,193	-		-		-		-		-		-		1.503	13,677,193
		Sub-Total			203,119,505		0		0		0		1,273,990		0		0		204,393,495

Downtown Development Authority Districts

Rec'd	DistID	Taxing Authority Name	Total Assessed Value	Gen Levy	Gen Revenue	Temp Credit Levy	Temp Credit Revenue	Bond Redem Levy	Bond Redem Revenue	Cont Oblig Levy	Cont Oblig Revenue	Abate Refnd Levy	Abate Refnd Revenue	Tax Cred Levy	Tax Cred Revenue	Cap Exp Levy	Cap Exp Revenue	Tot Levy	Tot Revenue
Yes	058	Fort Collins Downtown Dev. Auth	272,954,688	5.000	1,364,773	-		-		-		-		-		-		5.000	1,364,773
		Sub-Total			1,364,773		0		0		0		0		0		0		1,364,773

Fire Districts

Rec'd	DistID	Taxing Authority Name	Total Assessed Value	Gen Levy	Gen Revenue	Temp Credit Levy	Temp Credit Revenue	Bond Redem Levy	Bond Redem Revenue	Cont Oblig Levy	Cont Oblig Revenue	Abate Refnd Levy	Abate Refnd Revenue	Tax Cred Levy	Tax Cred Revenue	Cap Exp Levy	Cap Exp Revenue	Tot Levy	Tot Revenue
Yes	029	Estes Valley Fire Protection District	522,382,044	2.069	1,080,808	-		-		-		-		-		-		2.069	1,080,808

revenue - Mill Levy Certification

Rec'd	DistID	Taxing Authority Name	Total Assessed Value	Gen Levy	Gen Revenue	Temp Credit Levy	Temp Credit Revenue	Bond Redem Levy	Bond Redem Revenue	Cont Oblig Levy	Cont Oblig Revenue	Abate Refnd Levy	Abate Refnd Revenue	Tax Cred Levy	Tax Cred Revenue	Cap Exp Levy	Cap Exp Revenue	Tot Levy	Tot Revenue
Yes	038	Front Range Fire Rescue Fire Protection District	23,400,675	9.659	226,027	-		-		-		-		-		2.004	46,895	11.663	272,922
Yes	039	Allenspark Fire Protection District	9,575,610	7.507	71,884	-		-		-		0.039	373	-		-		7.546	72,258
Yes	040	Berthoud Fire Protection District	391,190,009	12.585	4,923,126	-		-		-		0.050	19,560	-		1.243	486,249	13.878	5,428,935
Yes	041	Loveland Rural Fire Protection District	706,976,107	11.186	7,908,235	-		-		-		-		-		-		11.186	7,908,235
Yes	042	Pinewood Springs Fire Protection District	19,887,147	8.778	174,569	-2.500	-49,718	-		-		-		-		-		6.278	124,852
Yes	043	Poudre Canyon Fire Protection District	14,620,778	21.142	309,112	-		-		-		-		-		-		21.142	309,112
Yes	044	Poudre Valley Fire Protection District	1,034,319,526	11.047	11,426,128	-		-		-		-		-		-		11.047	11,426,128
Yes	045	Red Feather Lakes Fire Protection District	24,055,536	12.112	291,361	-		-		-		-		-		-		12.112	291,361
Yes	046	Wellington Fire Protection District	257,509,396	15.070	3,880,667	-0.203	-52,274	-		-		-		-		-		14.867	3,828,392
Yes	047	Windsor - Severance Fire Protection District	274,221,394	8.250	2,262,327	-		-		-		-		-		-		8.250	2,262,327
Yes	048	Lyons Fire Protection District	22,402,597	16.430	368,075	-0.800	-17,922	-		-		0.052	1,165	-		-		15.682	351,318
Yes	049	Glacier View Fire Protection District	39,808,343	10.500	417,988	-		-		1.150	45,780	-		-		-		11.650	463,767
Yes	050	Crystal Lakes Fire Protection District	45,838,173	8.000	366,705	-		-		-		-		-		-		8.000	366,705
Yes	051	Livermore Fire Protection District	33,944,599	12.000	407,335	-		-		-		-		-		-		12.000	407,335
		Sub-Total			34,114,347		-119,914		0		45,780		21,098		0		533,144		34,594,454

Hospital Districts

Rec'd	DistID	Taxing Authority Name	Total Assessed Value	Gen Levy	Gen Revenue	Temp Credit Levy	Temp Credit Revenue	Bond Redem Levy	Bond Redem Revenue	Cont Oblig Levy	Cont Oblig Revenue	Abate Refnd Levy	Abate Refnd Revenue	Tax Cred Levy	Tax Cred Revenue	Cap Exp Levy	Cap Exp Revenue	Tot Levy	Tot Revenue
Yes	053	Estes Park Health	585,744,988	7.505	4,396,016	-	-	-	-	-	-	-	-	-	-	-	-	7.505	4,396,016
Yes	054	Health District Of Northern Larimer Co.	5,260,196,978	2.167	11,398,847	-	-	-	-	-	-	-	-	-	-	-	-	2.167	11,398,847
Yes	055	Thompson Valley Health Services District	3,253,986,514	1.757	5,717,254	-	-	-	-	-	-	-	-	-	-	-	-	1.757	5,717,254
		Sub-Total			21,512,117		0		0		0		0		0		0		21,512,117

Improvement Districts

Rec'd	DistID	Taxing Authority Name	Total Assessed Value	Gen Levy	Gen Revenue	Temp Credit Levy	Temp Credit Revenue	Bond Redem Levy	Bond Redem Revenue	Cont Oblig Levy	Cont Oblig Revenue	Abate Refnd Levy	Abate Refnd Revenue	Tax Cred Levy	Tax Cred Revenue	Cap Exp Levy	Cap Exp Revenue	Tot Levy	Tot Revenue
Yes	059	Fort Collins G.I.D. No. 1	151,470,627	4.924	745,841	-	-	-	-	-	-	-	-	-	-	-	-	4.924	745,841
Yes	060	Larimer County P.I.D. No. 27 Crown Point	858,303	56.844	48,789	-42.021	-36,067	-	-	-	-	-	-	-	-	-	-	14.823	12,723
Yes	061	Larimer County P.I.D. No. 32 Charles Height	2,571,963	8.948	23,014	-	-	-	-	-	-	-	-	-	-	-	-	8.948	23,014
Yes	062	Larimer County P.I.D. No. 35 Bruns	1,543,752	104.222	160,893	-79.601	-122,884	-	-	-	-	-	-	-	-	-	-	24.621	38,009
Yes	063	Larimer County P.I.D. No. 36 Bonnel West	7,786,476	13.580	105,740	-3.395	-26,435	-	-	-	-	-	-	-	-	-	-	10.185	79,305
Yes	066	Larimer County G.I.D. No. 1 Imperial Estates	8,671,663	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	067	Larimer County G.I.D. No. 2 Pinewood Springs	17,010,103	10.000	170,101	-	-	-	-	-	-	-	-	-	-	-	-	10.000	170,101
Yes	069	Larimer County G.I.D. No. 4 Carriage Hills	24,715,897	10.000	247,159	-	-	-	-	-	-	-	-	-	-	-	-	10.000	247,159

Rec'd	DistID	Taxing Authority Name	Total Assessed Value	Gen Levy	Gen Revenue	Temp Credit Levy	Temp Credit Revenue	Bond Redem Levy	Bond Redem Revenue	Cont Oblig Levy	Cont Oblig Revenue	Abate Refnd Levy	Abate Refnd Revenue	Tax Cred Levy	Tax Cred Revenue	Cap Exp Levy	Cap Exp Revenue	Tot Levy	Tot Revenue
Yes	070	Larimer County G.I.D. No. 6 Shideler Subdivision	1,830,607	-		-		-		-		-		-		-		-	0
Yes	071	Larimer County G.I.D. No. 8 Namaqua Hills	6,457,890	8.382	54,130	-		-		-		-		-		-		8.382	54,130
Yes	072	Larimer County G.I.D. No. 10 Homestead Estates	1,929,729	0.375	724	-0.375	-724	-		-		-		-		-		-	0
Yes	073	Larimer County G.I.D. No. 11 Meadowdale Hills	7,293,232	5.770	42,082	-		-		-		-		-		-		5.770	42,082
Yes	074	Larimer County G.I.D. No. 1991-1 Arapahoe Pines	697,284	40.204	28,034	-10.475	-7,304	-		-		-		-		-		29.729	20,730
Yes	075	Larimer County G.I.D. No. 13A Red Feather Lakes	4,209,300	11.660	49,080	-		-		-		-		-		-		11.660	49,080
Yes	076	Larimer County G.I.D. No. 14 Little Valley Road	9,580,432	15.000	143,706	-		-		-		-		-		-		15.000	143,706
Yes	077	Larimer County G.I.D. No. 12 Club Estates	1,883,748	25.000	47,094	-		-		-		-		-		-		25.000	47,094
Yes	078	Larimer County G.I.D. No. 15 Skyview South	4,793,974	10.000	47,940	-		-		-		-		-		-		10.000	47,940
Yes	079	Larimer County G.I.D. No. 16 Kitchell Sub	1,154,551	9.600	11,084	-		-		-		-		-		-		9.600	11,084
Yes	080	Larimer County G.I.D. No. 17 Country Meadows	4,762,836	8.500	40,484	-		-		-		-		-		-		8.500	40,484
Yes	081	Larimer County G.I.D. No. 18 Venner Ranch Estates	2,936,341	19.000	55,790	-7.000	-20,554	-		-		-		-		-		12.000	35,236
Yes	083	Loveland General Improvement District 1	41,012,180	2.684	110,077	-0.431	-17,676	-		-		-		-		-		2.253	92,400
Yes	084	Larimer County P.I.D. No. 19 Highland Hills	8,928,018	12.104	108,065	-		-		-		-		-		-		12.104	108,065
Yes	085	Larimer County P.I.D. No. 20 Ptarmigan	19,008,777	11.785	224,018	-2.285	-43,435	-		-		-		-		-		9.500	180,583

Rec'd	DistID	Taxing Authority Name	Total Assessed Value	Gen Levy	Gen Revenue	Temp Credit Levy	Temp Credit Revenue	Bond Redem Levy	Bond Redem Revenue	Cont Oblig Levy	Cont Oblig Revenue	Abate Refnd Levy	Abate Refnd Revenue	Tax Cred Levy	Tax Cred Revenue	Cap Exp Levy	Cap Exp Revenue	Tot Levy	Tot Revenue
Yes	086	Larimer County P.I.D. No. 21 Solar Ridge	3,853,055	17.500	67,428	-1.250	-4,816	-	-	-	-	-	-	-	-	-	-	16.250	62,612
Yes	087	Larimer County P.I.D. No. 22 Saddleback	1,318,200	12.400	16,346	-	-	-	-	-	-	-	-	-	-	-	-	12.400	16,346
Yes	100	Larimer County P.I.D. No. 24 Westridge	4,214,613	9.358	39,440	-	-	-	-	-	-	-	-	-	-	-	-	9.358	39,440
Yes	101	Larimer County P.I.D. No. 28 Trotwood	1,341,405	22.603	30,320	-12.843	-17,228	-	-	-	-	-	-	-	-	-	-	9.760	13,092
Yes	102	Larimer County P.I.D. No. 29 Vine Drive	1,232,150	24.535	30,231	-	-	-	-	-	-	-	-	-	-	-	-	24.535	30,231
Yes	104	Larimer County P.I.D. No. 30 Poudre Overlook	4,145,238	14.730	61,059	-	-	-	-	-	-	-	-	-	-	-	-	14.730	61,059
Yes	146	Larimer County P.I.D. No. 23 Eagle Rock Ranches	1,219,000	15.000	18,285	-3.000	-3,657	-	-	-	-	-	-	-	-	-	-	12.000	14,628
Yes	147	Larimer County P.I.D. No. 25 Estes Park Estates	2,579,970	19.637	50,663	-4.151	-10,709	-	-	-	-	-	-	-	-	-	-	15.486	39,953
Yes	148	Larimer County P.I.D. No. 26 Eagle Ranch Estates	11,110,357	10.149	112,759	-	-	-	-	-	-	-	-	-	-	-	-	10.149	112,759
Yes	149	Larimer County P.I.D. No. 31 Foothills Shadow	1,017,285	122.904	125,028	-95.904	-97,562	-	-	-	-	-	-	-	-	-	-	27.000	27,467
Yes	172	Larimer County P.I.D. No. 33 Prairie Trails	3,270,868	30.004	98,139	-0.250	-818	-	-	-	-	-	-	-	-	-	-	29.754	97,321
Yes	173	Larimer County P.I.D. No. 34 Mtn. Range Shadows	5,403,923	21.067	113,844	-3.067	-16,574	-	-	-	-	-	-	-	-	-	-	18.000	97,271
Yes	174	Larimer County P.I.D. No. 38 Centro Business Park	23,146,776	3.061	70,852	-	-	-	-	-	-	-	-	-	-	-	-	3.061	70,852
Yes	175	Larimer County P.I.D. No. 40 Paragon Estates	1,723,817	32.856	56,638	-9.856	-16,990	-	-	-	-	-	-	-	-	-	-	23.000	39,648
Yes	190	Larimer County P.I.D. No. 37 Terry Cove	1,525,507	8.969	13,682	-1.559	-2,378	-	-	-	-	-	-	-	-	-	-	7.410	11,304

Rec'd	DistID	Taxing Authority Name	Total Assessed Value	Gen Levy	Gen Revenue	Temp Credit Levy	Temp Credit Revenue	Bond Redem Levy	Bond Redem Revenue	Cont Oblig Levy	Cont Oblig Revenue	Abate Refnd Levy	Abate Refnd Revenue	Tax Cred Levy	Tax Cred Revenue	Cap Exp Levy	Cap Exp Revenue	Tot Levy	Tot Revenue
Yes	191	Larimer County P.I.D. No. 41 The Bluffs	1,462,587	33.090	48,397	-15.090	-22,070	-	-	-	-	-	-	-	-	-	-	18.000	26,327
Yes	192	Larimer County P.I.D. No. 42 Cottonwood Shores	3,040,877	20.407	62,055	-7.905	-24,038	-	-	-	-	-	-	-	-	-	-	12.502	38,017
Yes	208	Larimer County P.I.D. No. 39 Rainbow Lakes Estates	5,199,238	9.988	51,930	-	-	-	-	-	-	-	-	-	-	-	-	9.988	51,930
Yes	209	Larimer County P.I.D. No. 43 Grayhawk Knolls	2,082,739	34.642	72,150	-	-	-	-	-	-	-	-	-	-	-	-	34.642	72,150
Yes	210	Larimer County P.I.D. No. 46 Koral Heights	1,739,151	15.707	27,317	-	-	-	-	-	-	-	-	-	-	-	-	15.707	27,317
Yes	211	Larimer County P.I.D. No. 47 Park Hill	501,369	16.762	8,404	-	-	-	-	-	-	-	-	-	-	-	-	16.762	8,404
Yes	212	Larimer County P.I.D. No. 48 Puebla Vista Estates	885,265	99.266	87,877	-70.996	-62,850	-	-	-	-	-	-	-	-	-	-	28.270	25,026
Yes	213	Larimer County P.I.D. No. 49 Wagon Wheel	412,009	16.762	6,906	-	-	-	-	-	-	-	-	-	-	-	-	16.762	6,906
Yes	220	Larimer County P.I.D. No. 51 Clydsedale Estates	2,958,163	17.396	51,460	-	-	-	-	-	-	-	-	-	-	-	-	17.396	51,460
Yes	221	Larimer County P.I.D. 44 Horseshoe View Est South	2,349,540	79.537	186,875	-79.537	-186,875	-	-	-	-	-	-	-	-	-	-	-	0
Yes	222	Larimer County P.I.D. 52 Soldier Canyon Estates	1,118,977	10.364	11,597	-	-	-	-	-	-	-	-	-	-	-	-	10.364	11,597
Yes	223	Larimer County P.I.D. 53 Horseshoe View Est North	2,740,530	35.058	96,078	-14.724	-40,352	-	-	-	-	-	-	-	-	-	-	20.334	55,726
Yes	224	Larimer County P.I.D. 54 Terry Shores	5,723,089	14.286	81,760	-5.299	-30,327	-	-	-	-	-	-	-	-	-	-	8.987	51,433
Yes	227	Larimer County P.I.D. 45 Willows	1,114,914	44.017	49,075	-20.354	-22,693	-	-	-	-	-	-	-	-	-	-	23.663	26,382
Yes	228	Larimer County P.I.D. 55 Storm Mountain	13,745,932	20.000	274,919	-	-	-	-	-	-	-	-	-	-	-	-	20.000	274,919

Rec'd	DistID	Taxing Authority Name	Total Assessed Value	Gen Levy	Gen Revenue	Temp Credit Levy	Temp Credit Revenue	Bond Redem Levy	Bond Redem Revenue	Cont Oblig Levy	Cont Oblig Revenue	Abate Refnd Levy	Abate Refnd Revenue	Tax Cred Levy	Tax Cred Revenue	Cap Exp Levy	Cap Exp Revenue	Tot Levy	Tot Revenue
Yes	229	Larimer County P.I.D. 56 Boyds West	328,296	112.215	36,840	-78.150	-25,656	-	-	-	-	-	-	-	-	-	-	34.065	11,183
Yes	231	Larimer County P.I.D. 57 Cobblestone Farms	832,583	25.564	21,284	-	-	-	-	-	-	-	-	-	-	-	-	25.564	21,284
Yes	232	Larimer County P.I.D. 58 Misty Creek	772,762	19.854	15,342	-	-	-	-	-	-	-	-	-	-	-	-	19.854	15,342
Yes	233	Larimer County P.I.D. 59 Grasslands	3,432,179	34.310	117,758	-25.988	-89,195	-	-	-	-	-	-	-	-	-	-	8.322	28,563
Yes	251	Larimer County P.I.D. 60 Smithfield	30,828,955	3.610	111,293	-	-	3.400	104,818	-	-	-	-	-	-	-	-	7.010	216,111
Yes	267	Larimer County P.I.D NO. 62 Ridgewood Meadows	1,766,210	38.892	68,691	-	-	-	-	-	-	-	-	-	-	-	-	38.892	68,691
Yes	276	LARIMER COUNTY P.I.D. NO. 61 LITTLE THOMPSON	5,092,611	14.626	74,485	-	-	-	-	-	-	-	-	-	-	-	-	14.626	74,485
Yes	310	Larimer County PID 63 Autumn Creek	919,669	25.210	23,185	-	-	-	-	-	-	-	-	-	-	-	-	25.210	23,185
Yes	311	Larimer County PID 64 Soaring Peaks Ranches	1,490,374	25.630	38,198	-25.492	-37,993	-	-	-	-	-	-	-	-	-	-	0.138	206
Yes	312	Larimer County PID 65 Riviera Estates	1,054,296	27.290	28,772	-4.130	-4,354	-	-	-	-	-	-	-	-	-	-	23.160	24,417
Yes	313	Larimer County PID 66 Carter Lake Heights	1,632,565	18.213	29,734	-	-	-	-	-	-	-	-	-	-	-	-	18.213	29,734
Yes	350	TOWN OF TIMNATH TIMNATH LANDING GID	13,642,469	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Yes	351	LARIMER COUNTY P.I.D. NO. 67 MANOR RIDGE ESTATES	6,063,848	41.545	251,923	-6.794	-41,198	-	-	-	-	-	-	-	-	-	-	34.751	210,725
Yes	352	LARIMER COUNTY P.I.D. NO. 68 SCENIC RANCH ESTATES	1,243,356	27.000	33,571	-10.947	-13,611	-	-	-	-	-	-	-	-	-	-	16.053	19,960

Rec'd	DistID	Taxing Authority Name	Total Assessed Value	Gen Levy	Gen Revenue	Temp Credit Levy	Temp Credit Revenue	Bond Redem Levy	Bond Redem Revenue	Cont Oblig Levy	Cont Oblig Revenue	Abate Refnd Levy	Abate Refnd Revenue	Tax Cred Levy	Tax Cred Revenue	Cap Exp Levy	Cap Exp Revenue	Tot Levy	Tot Revenue
Yes	385	LARIMER COUNTY P.I.D. NO. 69 CRYSTAL VIEW	1,251,062	102.982	128,837	-34.822	-43,564	-	-	-	-	-	-	-	-	-	-	68.160	85,272
Yes	386	LARIMER COUNTY P.I.D. NO. 70 TRAPPERS POINT	3,093,618	41.272	127,680	-0.771	-2,385	-	-	-	-	-	-	-	-	-	-	40.501	125,295
Yes	387	LARIMER CO P.I.D. NO. 71 ROCKVIEW WILDFLOWER RIDGE	2,365,113	46.616	110,252	-	-	-	-	-	-	-	-	-	-	-	-	46.616	110,252
Yes	389	LARIMER CO P.I.D. NO. 73 MEADOWS AT ROLLING HILLS	987,528	31.993	31,594	-0.867	-856	-	-	-	-	-	-	-	-	-	-	31.126	30,738
Yes	396	LARIMER COUNTY P.I.D. NO 74 EAGLE CREST	1,613,967	52.367	84,519	-2.724	-4,396	-	-	-	-	-	-	-	-	-	-	49.643	80,122
Yes	406	LADERA BUSINESS IMPROVEMENT DISTRICT	3,402,481	10.000	34,025	-	-	-	-	-	-	-	-	-	-	-	-	10.000	34,025
Yes	421	Historic Loveland Business Improvement District	44,719,908	5.000	223,600	-	-	-	-	-	-	-	-	-	-	-	-	5.000	223,600
Yes	429	LARIMER COUNTY P.I.D. NO. 72 TANAGER	3,320,330	6.730	22,346	-	-	-	-	-	-	-	-	-	-	-	-	6.730	22,346
Yes	430	LARIMER COUNTY P.I.D. NO. 79 FOX RIDGE ESTATES	1,244,460	9.207	11,458	-	-	-	-	-	-	-	-	-	-	-	-	9.207	11,458
		Sub-Total			6,110,745		-1,098,226		104,818		0		0		0		0		5,117,337

Library Districts

Rec'd	DistID	Taxing Authority Name	Total Assessed Value	Gen Levy	Gen Revenue	Temp Credit Levy	Temp Credit Revenue	Bond Redem Levy	Bond Redem Revenue	Cont Oblig Levy	Cont Oblig Revenue	Abate Refnd Levy	Abate Refnd Revenue	Tax Cred Levy	Tax Cred Revenue	Cap Exp Levy	Cap Exp Revenue	Tot Levy	Tot Revenue
Yes	090	Estes Valley Public Library District	585,668,139	4.520	2,647,220	-	-	-	-	-	-	0.013	7,614	-	-	-	-	4.533	2,654,834

Rec'd	DistID	Taxing Authority Name	Total Assessed Value	Gen Levy	Gen Revenue	Temp Credit Levy	Temp Credit Revenue	Bond Redem Levy	Bond Redem Revenue	Cont Oblig Levy	Cont Oblig Revenue	Abate Refnd Levy	Abate Refnd Revenue	Tax Cred Levy	Tax Cred Revenue	Cap Exp Levy	Cap Exp Revenue	Tot Levy	Tot Revenue
Yes	093	Red Feather Mountain Library	112,274,246	4.750	533,303	-		-		-		-		-		-		4.750	533,303
Yes	107	Berthoud Community Library District	388,624,361	2.400	932,698	-		-		-		-		-		-		2.400	932,698
Yes	112	Poudre River Public Library District	5,030,558,338	3.000	15,091,675	-		-		-		0.015	75,458	-		-		3.015	15,167,133
Yes	230	Lyons Regional Library District	21,778,928	5.850	127,407	-		-		-		0.018	392	-		-		5.868	127,799
		Sub-Total			19,332,303			0		0		0		83,464		0		0	19,415,767

Metropolitan Districts

Rec'd	DistID	Taxing Authority Name	Total Assessed Value	Gen Levy	Gen Revenue	Temp Credit Levy	Temp Credit Revenue	Bond Redem Levy	Bond Redem Revenue	Cont Oblig Levy	Cont Oblig Revenue	Abate Refnd Levy	Abate Refnd Revenue	Tax Cred Levy	Tax Cred Revenue	Cap Exp Levy	Cap Exp Revenue	Tot Levy	Tot Revenue
Yes	125	Thompson Crossing Metropolitan District No. 2	98,719,129	7.998	789,556	-		12.002	1,184,827	-		-		-		-		20.000	1,974,383
Yes	126	Thompson Crossing Metropolitan District No. 3	1,368	90.518	124	-		-		-		-		-		-		90.518	124
Yes	127	Van De Water Metropolitan District No. 1	18	-		-		-		-		-		-		-		-	0
Yes	128	Van De Water Metropolitan District No. 2	31,874,615	-		-		14.947	476,430	22.352	712,461	-		-		-		37.299	1,188,891
Yes	129	Van De Water Metropolitan District No. 3	12,233,778	-		-		14.947	182,858	15.666	191,654	-		-		-		30.613	374,513
Yes	130	Windsor Highlands Metropolitan District No. 1	8,496,008	22.294	189,410	-		13.348	113,405	-		-		-		-		35.642	302,815
Yes	131	Windsor Highlands Metropolitan District No. 2	9,281,155	25.558	237,208	-		16.024	148,721	-		-		-		-		41.582	385,929
Yes	132	Windsor Highlands Metropolitan District No. 3	9,921,359	25.650	254,483	-		15.932	158,067	-		-		-		-		41.582	412,550

Rec'd	DistID	Taxing Authority Name	Total Assessed Value	Gen Levy	Gen Revenue	Temp Credit Levy	Temp Credit Revenue	Bond Redem Levy	Bond Redem Revenue	Cont Oblig Levy	Cont Oblig Revenue	Abate Refnd Levy	Abate Refnd Revenue	Tax Cred Levy	Tax Cred Revenue	Cap Exp Levy	Cap Exp Revenue	Tot Levy	Tot Revenue
Yes	133	Windsor Highlands Metropolitan District No. 4	13,863,991	28.234	391,436	-		13.348	185,057	-		-		-		-		41.582	576,492
Yes	134	Windsor Highlands Metropolitan District No. 5	462	5.940	3	-		35.642	16	-		-		-		-		41.582	19
Yes	135	Centerra Metropolitan District No. 1	5,491,548	-		-		-		-		-		-		-		-	0
Yes	136	Centerra Metropolitan District No. 2	116,921,685	-		-		44.000	5,144,554	18.000	2,104,590	-		-		-		62.000	7,249,144
Yes	137	Centerra Metropolitan District No. 3	13,963,700	-		-		5.985	83,573	-		-		-		-		5.985	83,573
Yes	138	Centerra Metropolitan District No. 4	116,921,685	-		-		-		-		-		-		-		-	0
Yes	139	Waterfront Metropolitan District	11,644,325	2.420	28,179	-		-		24.342	283,446	-		-		-		26.762	311,625
Yes	141	Loveland Midtown Metropolitan District	6,278,720	29.521	185,354	-0.594	-3,730	23.667	148,598	-		-		-		-		52.594	330,223
Yes	145	Centerra Metropolitan District No. 5	33,878,629	-		-		15.626	529,387	-		-		-		-		15.626	529,387
Yes	150	Thompson Crossing Metropolitan District No. 4	34,729,337	33.700	1,170,379	-		66.551	2,311,272	-		-		-		-		100.251	3,481,651
Yes	151	Thompson Crossing Metropolitan District No. 5	3,329	31.700	106	-		54.924	183	-		-		-		-		86.624	288
Yes	152	Thompson Crossing Metropolitan District No. 6	6,183,033	35.700	220,734	-		37.957	234,689	-		-		-		-		73.657	455,424
Yes	154	Highpointe Vista Metropolitan District No. 2	21,919,099	26.500	580,856	-		13.300	291,524	-		-		-		-		39.800	872,380
Yes	155	Deer Meadows Metropolitan District	4,375,210	12.533	54,835	-		62.667	274,181	-		-		-		-		75.200	329,016
Yes	156	Grove Metropolitan District No. 1	37	-		-		-		-		-		-		-		-	0

Rec'd	DistID	Taxing Authority Name	Total Assessed Value	Gen Levy	Gen Revenue	Temp Credit Levy	Temp Credit Revenue	Bond Redem Levy	Bond Redem Revenue	Cont Oblig Levy	Cont Oblig Revenue	Abate Refnd Levy	Abate Refnd Revenue	Tax Cred Levy	Tax Cred Revenue	Cap Exp Levy	Cap Exp Revenue	Tot Levy	Tot Revenue
Yes	157	Grove Metropolitan District No. 2	491,020	-		-		-		-		-		-		-		-	0
Yes	158	Grove Metropolitan District No. 3	5,569	-		-		-		-		-		-		-		-	0
Yes	159	Timnath Lakes Metropolitan District No. 1	4,905,051	-		-		61.593	302,117	-		-		-		-		61.593	302,117
Yes	160	Timnath Lakes Metropolitan District No. 2	2,846,251	26.296	74,845	-		-		-		-		-		-		26.296	74,845
Yes	161	Timnath Lakes Metropolitan District No. 3	5,807,991	20.900	121,387	-		34.616	201,049	-		-		-		-		55.516	322,436
Yes	162	Serratoga Falls Metropolitan District No. 1	11,426,341	10.000	114,263	-		41.600	475,336	-		-		-		-		51.600	589,599
Yes	163	Serratoga Falls Metropolitan District No. 2	5,022,195	49.609	249,146	-		12.975	65,163	-		-		-		-		62.584	314,309
Yes	164	Serratoga Falls Metropolitan District No. 3	11,706,930	11.367	133,073	-		47.766	559,193	-		-		-		-		59.133	692,266
Yes	165	South Timnath Metropolitan District No. 1	591,095	-		-		17.821	10,534	-		-		-		-		17.821	10,534
Yes	166	South Timnath Metropolitan District No. 2	29,330,288	-		-		41.582	1,219,612	-		-		-		-		41.582	1,219,612
Yes	169	Johnstown North Metropolitan District No. 1	27	-		-		-		-		-		-		-		-	0
Yes	170	Johnstown North Metropolitan District No. 2	22,317,993	-		-		17.829	397,907	8.390	187,248	-		-		-		26.219	585,155
Yes	171	Johnstown North Metropolitan District No. 3	19,095	-		-		18.000	344	8.470	162	-		-		-		26.470	505
Yes	176	Timnath Ranch Metropolitan District No. 1	4,154,112	12.714	52,815	-0.186	-773	43.849	182,154	-		-		-		-		56.377	234,196
Yes	177	Timnath Ranch Metropolitan District No. 2	24,815,466	-		-		45.298	1,124,091	12.942	321,162	-		-		-		58.240	1,445,253

Rec'd	DistID	Taxing Authority Name	Total Assessed Value	Gen Levy	Gen Revenue	Temp Credit Levy	Temp Credit Revenue	Bond Redem Levy	Bond Redem Revenue	Cont Oblig Levy	Cont Oblig Revenue	Abate Refnd Levy	Abate Refnd Revenue	Tax Cred Levy	Tax Cred Revenue	Cap Exp Levy	Cap Exp Revenue	Tot Levy	Tot Revenue
Yes	178	Timnath Ranch Metropolitan District No. 3	3,610,865	-		-		26.170	94,496	10.468	37,799	-		-		-		36.638	132,295
Yes	179	Timnath Ranch Metropolitan District No. 4	6,139,216	-		-		26.517	162,794	10.606	65,113	-		-		-		37.123	227,906
Yes	180	Centerra Metropolitan District No. 2 Bond	4,535,111	-		-		13.301	60,322	-		-		-		-		13.301	60,322
Yes	181	Sundance At Daubert Farm Metropolitan District	25,058	-		-		-		-		-		-		-		-	0
Yes	182	The Lakes At Centerra Metropolitan District No. 1	2,759	-		-		-		-		-		-		-		-	0
Yes	183	The Lakes At Centerra Metropolitan District No. 2	17,434,465	-		-		71.607	1,248,430	18.745	326,809	-		-		-		90.352	1,575,239
Yes	184	The Lakes At Centerra Metropolitan District No. 3	18,599,142	-		-		73.357	1,364,377	19.203	357,159	-		-		-		92.560	1,721,537
Yes	185	Wildwing Metropolitan District No. 1	140	-		-		-		-		-		-		-		-	0
Yes	186	Wildwing Metropolitan District No. 2	10,197,024	-		-		35.307	360,026	26.635	271,598	-		-		-		61.942	631,624
Yes	187	Cascade Ridge Metropolitan District	1,043,850	5.785	6,039	-		57.858	60,395	5.782	6,036	-		-		-		69.425	72,469
Yes	188	Waterfall Metropolitan District No. 1	8,933,978	9.389	83,881	-		37.559	335,551	-		-		-		-		46.948	419,432
Yes	193	Berthoud-Heritage Metropolitan District No. 1	110,070	-		-		-		-		-		-		-		-	0
Yes	194	Berthoud-Heritage Metropolitan District No. 2	19,363,276	18.257	353,515	-		-		60.857	1,178,391	-		-		-		79.114	1,531,906
Yes	195	Berthoud-Heritage Metropolitan District No. 3	13,209	15.597	206	-		-		51.990	687	-		-		-		67.587	893
Yes	196	Berthoud-Heritage Metropolitan District No. 4	11,386,457	19.197	218,586	-		-		44.794	510,045	-		-		-		63.991	728,631

Rec'd	DistID	Taxing Authority Name	Total Assessed Value	Gen Levy	Gen Revenue	Temp Credit Levy	Temp Credit Revenue	Bond Redem Levy	Bond Redem Revenue	Cont Oblig Levy	Cont Oblig Revenue	Abate Refnd Levy	Abate Refnd Revenue	Tax Cred Levy	Tax Cred Revenue	Cap Exp Levy	Cap Exp Revenue	Tot Levy	Tot Revenue
Yes	197	Berthoud-Heritage Metropolitan District No. 5	34,672	15.593	541	-		-		51.979	1,802	-		-		-		67.572	2,343
Yes	198	Berthoud-Heritage Metropolitan District No. 6	2,832,128	19.458	55,108	-		-		64.860	183,692	-		-		-		84.318	238,799
Yes	199	Berthoud-Heritage Metropolitan District No. 7	4,191,157	-		-		-		20.996	87,998	-		-		-		20.996	87,998
Yes	200	Berthoud-Heritage Metropolitan District No. 8	5,488,900	16.782	92,115	-		-		55.940	307,049	-		-		-		72.722	399,164
Yes	201	Berthoud-Heritage Metropolitan District No. 9	26,843	-		-		-		57.225	1,536	-		-		-		57.225	1,536
Yes	202	Windsor Highlands Metropolitan District No. 6	8,574,910	5.000	42,875	-		34.000	291,547	-		-		-		-		39.000	334,421
Yes	203	Lakeview Metropolitan District	448,012	62.366	27,941	-		-		-		-		-		-		62.366	27,941
Yes	205	Harmony Technology Park Metro District	43,114,863	1.000	43,115	-		14.500	625,166	-		-		-		-		15.500	668,280
Yes	207	Centerra Metropolitan District No. 2 Res Debt	5,489,910	-		-		22.167	121,695	-		-		-		-		22.167	121,695
Yes	214	PrairieStar Metropolitan District No. 1	140	-		-		-		-		-		-		-		-	0
Yes	215	PrairieStar Metropolitan District No. 2	19,718,819	13.414	264,508	-		46.586	918,621	-		-		-		-		60.000	1,183,129
Yes	216	PrairieStar Metropolitan District No. 3	142,038	15.000	2,131	-		35.000	4,971	-		-		-		-		50.000	7,102
Yes	217	PrairieStar Metropolitan District No. 4	140	-		-		-		-		-		-		-		-	0
Yes	225	Foothills Metropolitan District	22,940,145	16.435	377,021	-		54.785	1,256,776	-		-		-		-		71.220	1,633,797
Yes	234	Encore On 34 Metropolitan District NO.1	125	-		-		-		-		-		-		-		-	0

Rec'd	DistID	Taxing Authority Name	Total Assessed Value	Gen Levy	Gen Revenue	Temp Credit Levy	Temp Credit Revenue	Bond Redem Levy	Bond Redem Revenue	Cont Oblig Levy	Cont Oblig Revenue	Abate Refnd Levy	Abate Refnd Revenue	Tax Cred Levy	Tax Cred Revenue	Cap Exp Levy	Cap Exp Revenue	Tot Levy	Tot Revenue
Yes	235	Encore On 34 Metropolitan District NO.2	3,761,746	50.000	188,087	-		-		-		-		-		-		50.000	188,087
Yes	236	Encore On 34 Metropolitan District NO.3	25,691	33.000	848	-		-		-		-		-		-		33.000	848
Yes	237	Southwest Timnath Metropolitan District NO.1	2,546	-		-		59.403	151	-		-		-		-		59.403	151
Yes	238	Southwest Timnath Metropolitan District NO. 2	4,658,566	-		-		59.403	276,733	-		-		-		-		59.403	276,733
Yes	239	Southwest Timnath Metropolitan District NO.3	2,242,650	-		-		59.403	133,220	-		-		-		-		59.403	133,220
Yes	240	Southwest Timnath Metropolitan District NO.4	3,933,921	-		-		59.403	233,687	-		-		-		-		59.403	233,687
Yes	242	Brands Metropolitan District NO 1	333	39.000	13	-		-		-		-		-		-		39.000	13
Yes	243	Brands Metropolitan District NO 2	2,950,797	-		-		40.882	120,634	-		-		-		-		40.882	120,634
Yes	244	Brands Metropolitan District NO 3	11	-		-		-		41.183	0	-		-		-		41.183	0
Yes	245	Brands Metropolitan District NO 4	11	39.000	0	-		-		-		-		-		-		39.000	0
Yes	246	Brands East Metropolitan District NO. 1	140	39.000	5	-		-		-		-		-		-		39.000	5
Yes	247	Brands East Metropolitan District NO. 2	752,476	-		-		-		40.539	30,505	-		-		-		40.539	30,505
Yes	248	Brands East Metropolitan District NO. 3	9,813,357	-		-		-		46.170	453,083	-		-		-		46.170	453,083
Yes	249	Brands East Metropolitan District NO. 4	5,855,649	-		-		31.182	182,591	-		-		-		-		31.182	182,591
Yes	252	Heritage Ridge Metropolitan District	16,479,365	15.000	247,190	-		64.883	1,069,231	-		-		-		-		79.883	1,316,421

Rec'd	DistID	Taxing Authority Name	Total Assessed Value	Gen Levy	Gen Revenue	Temp Credit Levy	Temp Credit Revenue	Bond Redem Levy	Bond Redem Revenue	Cont Oblig Levy	Cont Oblig Revenue	Abate Refnd Levy	Abate Refnd Revenue	Tax Cred Levy	Tax Cred Revenue	Cap Exp Levy	Cap Exp Revenue	Tot Levy	Tot Revenue
Yes	253	Wildwing Metropolitan District NO. 3	5,995,785	-		-		35.844	214,913	27.040	162,126	-		-		-		62.884	377,039
Yes	254	Wildwing Metropolitan District NO. 4	6,987,832	-		-		35.580	248,627	26.841	187,560	-		-		-		62.421	436,187
Yes	255	Wildwing Metropolitan District NO. 5	2,104,275	-		-		33.704	70,922	25.426	53,503	-		-		-		59.130	124,426
Yes	256	Johnstown Plaza Metropolitan District	21,418,643	11.598	248,413	-0.138	-2,956	15.457	331,068	-		-		-		-		26.917	576,526
Yes	257	East Fossil Creek Ranch Metropolitan Dist NO. 1	42,584	-		-		-		-		-		-		-		-	0
Yes	258	East Fossil Creek Ranch Metropolitan Dist NO. 2	8,248,655	5.416	44,675	-		36.829	303,790	-		-		-		-		42.245	348,464
Yes	259	Lee Farm Metropolitan District NO. 1	10	-		-		-		-		-		-		-		-	0
Yes	260	Lee Farm Metropolitan District NO. 2	308,261	67.562	20,827	-		-		-		-		-		-		67.562	20,827
Yes	261	Lee Farm Metropolitan District NO. 3	237,244	67.562	16,029	-		-		-		-		-		-		67.562	16,029
Yes	262	Lee Farm Metropolitan District NO. 4	196,137	67.562	13,251	-		-		-		-		-		-		67.562	13,251
Yes	263	Hammond Farm Metropolitan District NO. 1	140	-		-		-		-		-		-		-		-	0
Yes	264	Hammond Farm Metropolitan District NO. 2	9,804,315	19.652	192,674	-		65.508	642,261	-		-		-		-		85.160	834,935
Yes	265	Hammond Farm Metropolitan District NO. 3	18,930	15.591	295	-		-		51.971	984	-		-		-		67.562	1,279
Yes	266	Hammond Farm Metropolitan District NO. 4	2,319,882	17.664	40,978	-		-		58.880	136,595	-		-		-		76.544	177,573

Rec'd	DistID	Taxing Authority Name	Total Assessed Value	Gen Levy	Gen Revenue	Temp Credit Levy	Temp Credit Revenue	Bond Redem Levy	Bond Redem Revenue	Cont Oblig Levy	Cont Oblig Revenue	Abate Refnd Levy	Abate Refnd Revenue	Tax Cred Levy	Tax Cred Revenue	Cap Exp Levy	Cap Exp Revenue	Tot Levy	Tot Revenue
Yes	268	Thompson Crossing Metropolitan District NO. 2 Bond	26,519,592	-		-		3.553	94,224	-		-		-		-		3.553	94,224
Yes	269	Foundry Loveland Metropolitan District	8,738,862	21.716	189,773	-		5.429	47,443	27.145	237,216	-		-		-		54.290	474,433
Yes	272	HARMONY I-25 METRO DISTRICT NO. 1	931,056	-		-		-		-		-		-		-		-	0
Yes	273	HARMONY I-25 METRO DISTRICT NO. 2	311,630	-		-		-		-		-		-		-		-	0
Yes	274	HARMONY I-25 METRO DISTRICT NO. 3	12,634	-		-		-		-		-		-		-		-	0
Yes	275	WILDWING METRO DISTRICT NO. 1 BOND	25,285,056	-		-		-		-		-		-		-		-	0
Yes	277	Mulberry Frontage Metro District	14,846	-		-		-		-		-		-		-		-	0
Yes	278	Brands West Metro District No. 1	10	39.000	0	-		-		-		-		-		-		39.000	0
Yes	279	Brands West Metro District No. 2	6,046,646	40.594	245,458	-		-		-		-		-		-		40.594	245,458
Yes	280	Brands West Metro District No. 3	1,195	39.000	47	-		-		-		-		-		-		39.000	47
Yes	281	Brands West Metro District No. 4	5,966,607	20.846	124,380	-		-		-		-		-		-		20.846	124,380
Yes	282	Windsor Highlands Metro District No. 7	3,265,362	5.940	19,396	-		40.394	131,901	-		-		-		-		46.334	151,297
Yes	283	Windsor Highlands Metro District No. 8	2,452,114	5.940	14,566	-		40.394	99,051	-		-		-		-		46.334	113,616
Yes	284	Windsor Highlands Metro District No. 9	17,721	5.940	105	-		40.394	716	-		-		-		-		46.334	821
Yes	285	Windsor Highlands Metro District No. 10	49,165	5.940	292	-		40.394	1,986	-		-		-		-		46.334	2,278

Rec'd	DistID	Taxing Authority Name	Total Assessed Value	Gen Levy	Gen Revenue	Temp Credit Levy	Temp Credit Revenue	Bond Redem Levy	Bond Redem Revenue	Cont Oblig Levy	Cont Oblig Revenue	Abate Refnd Levy	Abate Refnd Revenue	Tax Cred Levy	Tax Cred Revenue	Cap Exp Levy	Cap Exp Revenue	Tot Levy	Tot Revenue
Yes	286	Windsor Highlands Metro District No. 11	213,004	-		-		-		-		-		-		-		-	0
Yes	287	Ridge at Johnstown Metro District No. 1	20	11.020	0	-		-		-		-		-		-		11.020	0
Yes	288	Ridge at Johnstown Metro District No. 2	310	10.982	3	-		-		-		-		-		-		10.982	3
Yes	289	Ridge at Johnstown Metro District No. 3	9,117,535	11.453	104,423	-		45.812	417,693	-		-		-		-		57.265	522,116
Yes	290	Ridge at Johnstown Metro District No. 4	212,316	10.402	2,209	-		-		-		-		-		-		10.402	2,209
Yes	291	Ridge at Johnstown Metro District No. 5	285,234	10.394	2,965	-		-		-		-		-		-		10.394	2,965
Yes	292	Ridge at Johnstown Metro District No. 6	58,906	10.785	635	-		-		-		-		-		-		10.785	635
Yes	293	Ridge at Johnstown Metro District No. 7	152,225	10.410	1,585	-		-		-		-		-		-		10.410	1,585
Yes	294	Ridge at Johnstown Metro District No. 8	20	-		-		-		-		-		-		-		-	0
Yes	295	Trailside Metro District No. 1	140	-		-		-		-		-		-		-		-	0
Yes	296	Trailside Metro District No. 2	6,494,412	-		-		46.754	303,640	11.689	75,913	-		-		-		58.443	379,553
Yes	297	Trailside Metro District No. 3	7,574,388	-		-		47.591	360,473	11.898	90,120	-		-		-		59.489	450,593
Yes	298	Trailside Metro District No. 4	5,681,836	-		-		45.577	258,961	11.394	64,739	-		-		-		56.971	323,700
Yes	299	Trailside Metro District No. 5	2,132	-		-		15.711	33	3.142	7	-		-		-		18.853	40
Yes	300	Ptarmigan West Metro District No. 1	2,427	-		-		-		-		-		-		-		-	0

Rec'd	DistID	Taxing Authority Name	Total Assessed Value	Gen Levy	Gen Revenue	Temp Credit Levy	Temp Credit Revenue	Bond Redem Levy	Bond Redem Revenue	Cont Oblig Levy	Cont Oblig Revenue	Abate Refnd Levy	Abate Refnd Revenue	Tax Cred Levy	Tax Cred Revenue	Cap Exp Levy	Cap Exp Revenue	Tot Levy	Tot Revenue
Yes	301	Ptarmigan West Metro District No. 2	4,492,405	6.473	29,079	-		44.017	197,742	-		-		-		-		50.490	226,822
Yes	302	Ptarmigan West Metro District No. 3	1,014,928	20.788	21,098	-		-		-		-		-		-		20.788	21,098
Yes	303	Gateway at Prospect Metro District No. 1	85,285	-		-		-		-		-		-		-		-	0
Yes	304	Gateway at Prospect Metro District No. 2	6,842	-		-		-		-		-		-		-		-	0
Yes	305	Gateway at Prospect Metro District No. 3	174	-		-		-		-		-		-		-		-	0
Yes	306	Gateway at Prospect Metro District No. 4	174	-		-		-		-		-		-		-		-	0
Yes	307	Gateway at Prospect Metro District No. 5	174	-		-		-		-		-		-		-		-	0
Yes	308	Gateway at Prospect Metro District No. 6	174	-		-		-		-		-		-		-		-	0
Yes	309	Gateway at Prospect Metro District No. 7	174	-		-		-		-		-		-		-		-	0
Yes	314	SW Prospect I25 Metro District No. 1	21,690	-		-		-		-		-		-		-		-	0
Yes	315	SW Prospect I25 Metro District No. 2	531	-		-		-		-		-		-		-		-	0
Yes	316	SW Prospect I25 Metro District No. 3	531	-		-		-		-		-		-		-		-	0
Yes	317	SW Prospect I25 Metro District No. 4	531	-		-		-		-		-		-		-		-	0
Yes	318	SW Prospect I25 Metro District No. 5	531	-		-		-		-		-		-		-		-	0
Yes	319	SW Prospect I25 Metro District No. 6	531	-		-		-		-		-		-		-		-	0

Rec'd	DistID	Taxing Authority Name	Total Assessed Value	Gen Levy	Gen Revenue	Temp Credit Levy	Temp Credit Revenue	Bond Redem Levy	Bond Redem Revenue	Cont Oblig Levy	Cont Oblig Revenue	Abate Refnd Levy	Abate Refnd Revenue	Tax Cred Levy	Tax Cred Revenue	Cap Exp Levy	Cap Exp Revenue	Tot Levy	Tot Revenue
Yes	320	SW Prospect I25 Metro District No. 7	531	-		-		-		-		-		-		-		-	0
Yes	321	Rudolph Farms Metro District No 1	345	-		-		-		-		-		-		-		-	0
Yes	322	Rudolph Farms Metro District No 2	345	-		-		-		-		-		-		-		-	0
Yes	323	Rudolph Farms Metro District No. 3	345	-		-		-		-		-		-		-		-	0
Yes	324	Rudolph Farms Metro District No. 4	416,414	20.000	8,328	-		-		50.000	20,821	-		-		-		70.000	29,149
Yes	325	Rudolph Farms Metro District No. 5	400,451	20.000	8,009	-		-		50.000	20,023	-		-		-		70.000	28,032
Yes	326	Rudolph Farms Metro District No. 6	804,437	20.000	16,089	-		-		50.000	40,222	-		-		-		70.000	56,311
Yes	327	I-25/Prospect Interchange Metro District	1,609,772	7.500	12,073	-		-		-		-		-		-		7.500	12,073
Yes	328	ROSE FARM ACRES METROPOLITAN DISTRICT	4,997,461	7.500	37,481	-		58.730	293,501	-		-		-		-		66.230	330,982
Yes	329	PARKSIDE METROPOLITAN DISTRICT	3,523,881	38.938	137,213	-		64.124	225,965	-		-		-		-		103.062	363,178
Yes	330	CENTERRA 2 FLATS	710,072	-		-		32.218	22,877	-		-		-		-		32.218	22,877
Yes	331	BERTHOUD-HERITAGE METRO DISTRICT NO. 10	3,362,051	15.598	52,441	-		51.994	174,806	-		-		-		-		67.592	227,248
Yes	332	BERTHOUD-HERITAGE METRO DISTRICT NO. 11	183,539	16.479	3,025	-		-		54.931	10,082	-		-		-		71.410	13,107
Yes	333	Berthoud-Heritage Metro Dist No.12	159,486	15.591	2,487	-		-		51.971	8,289	-		-		-		67.562	10,775

Rec'd	DistID	Taxing Authority Name	Total Assessed Value	Gen Levy	Gen Revenue	Temp Credit Levy	Temp Credit Revenue	Bond Redem Levy	Bond Redem Revenue	Cont Oblig Levy	Cont Oblig Revenue	Abate Refnd Levy	Abate Refnd Revenue	Tax Cred Levy	Tax Cred Revenue	Cap Exp Levy	Cap Exp Revenue	Tot Levy	Tot Revenue
Yes	334	BERTHOUD-HERITAGE METRO DISTRICT NO. 13	187,232	16.320	3,056	-		-		54.402	10,186	-		-		-		70.722	13,241
Yes	335	BERTHOUD-HERITAGE METRO DISTRICT NO. 14	255,045	15.591	3,976	-		-		51.971	13,255	-		-		-		67.562	17,231
Yes	336	BERTHOUD-HERITAGE METRO DISTRICT NO. 15	238,306	15.591	3,715	-		-		51.971	12,385	-		-		-		67.562	16,100
Yes	337	BERTHOUD-HERITAGE METRO DISTRICT NO. 16	99,072	15.591	1,545	-		-		51.971	5,149	-		-		-		67.562	6,694
Yes	338	BERTHOUD-HERITAGE METRO DISTRICT NO. 17	351,583	17.584	6,182	-		58.616	20,608	-		-		-		-		76.200	26,791
Yes	339	EAGLE BROOK MEADOWS METRO DISTRICT NO. 1	140	15.536	2	-		-		-		-		-		-		15.536	2
Yes	340	EAGLE BROOK MEADOWS METRO DISTRICT NO. 2	11,558,683	17.642	203,918	-		58.806	679,720	-		-		-		-		76.448	883,638
Yes	341	EAGLE BROOK MEADOWS METRO DISTRICT NO. 3	1,879,823	15.591	29,308	-		51.972	97,698	-		-		-		-		67.563	127,006
Yes	342	WATERS EDGE METRO DISTRICT NO. 1	13	50.000	1	-		-		-		-		-		-		50.000	1
Yes	343	WATERS EDGE METRO DISTRICT NO. 2	5,667,118	10.950	62,055	-		43.800	248,220	-		-		-		-		54.750	310,275
Yes	344	WATERS EDGE METRO DISTRICT NO. 3	10	-		-		-		-		-		-		-		-	0
Yes	345	WATERS EDGE METRO DISTRICT NO. 4	10	-		-		-		-		-		-		-		-	0
Yes	346	WATERS EDGE METRO DISTRICT NO. 5	10	-		-		-		-		-		-		-		-	0

Rec'd	DistID	Taxing Authority Name	Total Assessed Value	Gen Levy	Gen Revenue	Temp Credit Levy	Temp Credit Revenue	Bond Redem Levy	Bond Redem Revenue	Cont Oblig Levy	Cont Oblig Revenue	Abate Refnd Levy	Abate Refnd Revenue	Tax Cred Levy	Tax Cred Revenue	Cap Exp Levy	Cap Exp Revenue	Tot Levy	Tot Revenue
Yes	353	WEST BOYD METRO DISTRICT NO. 1	40	-		-		-		-		-		-		-		-	0
Yes	354	WEST BOYD METRO DISTRICT NO. 2	36,823	-		-		-		26.850	989	-		-		-		26.850	989
Yes	355	WEST BOYD METRO DISTRICT NO. 3	11,959	-		-		26.735	320	-		-		-		-		26.735	320
Yes	356	BERTHOUD 160 METRO DISTRICT	16,890	17.072	288	-		-		-		-		-		-		17.072	288
Yes	358	MONTAVA METRO DISTRICT NO. 1	1,988	-		-		-		-		-		-		-		-	0
Yes	359	MONTAVA METRO DISTRICT NO. 2	1,988	-		-		-		-		-		-		-		-	0
Yes	360	MONTAVA METRO DISTRICT NO. 3	1,988	-		-		-		-		-		-		-		-	0
Yes	361	MONTAVA METRO DISTRICT NO. 4	1,988	-		-		-		-		-		-		-		-	0
Yes	362	MONTAVA METRO DISTRICT NO. 5	1,988	-		-		-		-		-		-		-		-	0
Yes	363	MONTAVA METRO DISTRICT NO. 6	1,988	-		-		-		-		-		-		-		-	0
Yes	364	MONTAVA METRO DISTRICT NO. 7	1,988	-		-		-		-		-		-		-		-	0
Yes	365	NORTHFIELD METRO DISTRICT NO. 1	10	-		-		-		-		-		-		-		-	0
Yes	366	NORTHFIELD METRO DISTRICT NO. 2	5,835,234	10.634	62,052	-		42.537	248,213	-		-		-		-		53.171	310,265
Yes	367	NORTHFIELD METRO DISTRICT NO. 3	178,095	-		-		-		-		-		-		-		-	0
Yes	370	KINSTON METRO DISTRICT NO. 1	13	-		-		-		-		-		-		-		-	0

Rec'd	DistID	Taxing Authority Name	Total Assessed Value	Gen Levy	Gen Revenue	Temp Credit Levy	Temp Credit Revenue	Bond Redem Levy	Bond Redem Revenue	Cont Oblig Levy	Cont Oblig Revenue	Abate Refnd Levy	Abate Refnd Revenue	Tax Cred Levy	Tax Cred Revenue	Cap Exp Levy	Cap Exp Revenue	Tot Levy	Tot Revenue
Yes	371	KINSTON METRO DISTRICT NO. 2	11,986,691	-		-		70.408	843,959	17.034	204,181	-		-		-		87.442	1,048,140
Yes	372	KINSTON METRO DISTRICT NO. 3	3,343	-		-		67.814	227	16.406	55	-		-		-		84.220	282
Yes	373	KINSTON METRO DISTRICT NO. 4	1,457	-		-		67.995	99	16.450	24	-		-		-		84.445	123
Yes	374	KINSTON METRO DISTRICT NO. 5	1,952,323	-		-		64.447	125,821	15.592	30,441	-		-		-		80.039	156,262
Yes	375	KINSTON METRO DISTRICT NO. 6	13	-		-		-		27.884	0	-		-		-		27.884	0
Yes	376	KINSTON METRO DISTRICT NO. 7	13	-		-		-		27.884	0	-		-		-		27.884	0
Yes	377	KINSTON METRO DISTRICT NO. 8	13	-		-		-		27.884	0	-		-		-		27.884	0
Yes	378	KINSTON METRO DISTRICT NO. 9	454	-		-		-		27.446	12	-		-		-		27.446	12
Yes	379	KINSTON METRO DISTRICT NO. 10	3,257,060	-		-		19.300	62,861	16.083	52,383	-		-		-		35.383	115,245
Yes	380	Cen 2 Savanna Fourth Bond	1,385,635	-		-		48.151	66,720	-		-		-		-		48.151	66,720
Yes	381	Cen 2 RW Flats Bond	8,221,761	-		-		43.459	357,310	-		-		-		-		43.459	357,310
Yes	382	TIMNATH LAKES METROPOLITAN DISTRICT NO. 4	140	51.992	7	-		-		-		-		-		-		51.992	7
Yes	383	TIMNATH LAKES METROPOLITAN DISTRICT NO. 5	140	51.992	7	-		-		-		-		-		-		51.992	7
Yes	384	TIMNATH LAKES METROPOLITAN DISTRICT NO. 6	140	-		-		-		-		-		-		-		-	0

Rec'd	DistID	Taxing Authority Name	Total Assessed Value	Gen Levy	Gen Revenue	Temp Credit Levy	Temp Credit Revenue	Bond Redem Levy	Bond Redem Revenue	Cont Oblig Levy	Cont Oblig Revenue	Abate Refnd Levy	Abate Refnd Revenue	Tax Cred Levy	Tax Cred Revenue	Cap Exp Levy	Cap Exp Revenue	Tot Levy	Tot Revenue
Yes	390	AIRPARK NORTH METROPOLITAN DISTRICT NO. 1	97	10.927	1	-		-		27.430	3	-		-		-		38.357	4
Yes	391	AIRPARK NORTH METROPOLITAN DISTRICT NO. 2	4,210	-		-		-		36.379	153	-		-		-		36.379	153
Yes	392	AIRPARK NORTH METROPOLITAN DISTRICT NO. 3	2,232,298	-		-		-		36.516	81,515	-		-		-		36.516	81,515
Yes	393	AIRPARK NORTH METROPOLITAN DISTRICT NO. 4	482,842	-		-		-		36.379	17,565	-		-		-		36.379	17,565
Yes	397	RESERVOIRS EDGE METROPOLITAN DISTRICT	30,435	10.449	318	-		-		52.249	1,590	-		-		-		62.698	1,908
Yes	398	FISHER FARM METROPOLITAN DISTRICT NO. 1	556	10.749	6	-		-		42.999	24	-		-		-		53.748	30
Yes	399	FISHER FARM METROPOLITAN DISTRICT NO. 2	26,770	10.676	286	-		-		42.704	1,143	-		-		-		53.380	1,429
Yes	400	FISHER FARM METROPOLITAN DISTRICT NO. 3	23,687	10.984	260	-		-		43.939	1,041	-		-		-		54.923	1,301
Yes	401	FISHER FARM METROPOLITAN DISTRICT NO. 4	10,551	10.656	112	-		-		42.624	450	-		-		-		53.280	562
Yes	402	SOUTH VILLAGE METROPOLITAN DISTRICT NO. 1	8,937	-		-		-		-		-		-		-		-	0
Yes	403	SOUTH VILLAGE METROPOLITAN DISTRICT NO. 2	7,313	-		-		-		-		-		-		-		-	0
Yes	404	JPMD/TCMD2 2016 LTD TAX GO BONDS	5,100,845	11.828	60,333	-		-		-		-		-		-		11.828	60,333

Rec'd	DistID	Taxing Authority Name	Total Assessed Value	Gen Levy	Gen Revenue	Temp Credit Levy	Temp Credit Revenue	Bond Redem Levy	Bond Redem Revenue	Cont Oblig Levy	Cont Oblig Revenue	Abate Refnd Levy	Abate Refnd Revenue	Tax Cred Levy	Tax Cred Revenue	Cap Exp Levy	Cap Exp Revenue	Tot Levy	Tot Revenue
Yes	405	JPMD SPECIAL REVENUE OR GO BONDS	5,100,845	5.243	26,744	-		-		-		-		-		-		5.243	26,744
Yes	407	LADERA METROPOLITAN DISTRICT NO. 1	29	40.000	1	-		-		-		-		-		-		40.000	1
Yes	408	LADERA METROPOLITAN DISTRICT NO. 2	58	40.000	2	-		-		-		-		-		-		40.000	2
Yes	409	MULBERRY METROPOLITAN DISTRICT NO. 1	35,746	51.970	1,858	-		-		-		-		-		-		51.970	1,858
Yes	410	MULBERRY METROPOLITAN DISTRICT NO. 2	476,308	5.197	2,475	-		46.774	22,279	-		-		-		-		51.971	24,754
Yes	411	MULBERRY METROPOLITAN DISTRICT NO. 3	5,297,762	5.197	27,532	-		46.773	247,792	-		-		-		-		51.970	275,325
Yes	412	MULBERRY METROPOLITAN DISTRICT NO. 4	143,381	5.197	745	-		46.774	6,707	-		-		-		-		51.971	7,452
Yes	413	MULBERRY METROPOLITAN DISTRICT NO. 5	1,774	51.412	91	-		-		-		-		-		-		51.412	91
Yes	414	MULBERRY METROPOLITAN DISTRICT NO. 6	13,442	25.000	336	-		-		-		-		-		-		25.000	336
Yes	416	CEN 2 AVENIDA BOND	3,036,432	-		-		46.756	141,971	-		-		-		-		46.756	141,971
Yes	417	Cen 2 Hunt MW Bond	1,487,997	-		-		46.893	69,777	-		-		-		-		46.893	69,777
Yes	418	CEN 2 KINSTON BOND	3,247,541	-		-		42.995	139,628	-		-		-		-		42.995	139,628
Yes	419	TRAILSIDE METROPOLITAN DISTRICT NO. 6	404,009	-		-		41.581	16,799	10.395	4,200	-		-		-		51.976	20,999

Rec'd	DistID	Taxing Authority Name	Total Assessed Value	Gen Levy	Gen Revenue	Temp Credit Levy	Temp Credit Revenue	Bond Redem Levy	Bond Redem Revenue	Cont Oblig Levy	Cont Oblig Revenue	Abate Refnd Levy	Abate Refnd Revenue	Tax Cred Levy	Tax Cred Revenue	Cap Exp Levy	Cap Exp Revenue	Tot Levy	Tot Revenue
Yes	422	CENTERRA SOUTH METROPOLITAN DISTRICT NO. 1	51,329	-		-		-		-		-		-		-		-	0
Yes	423	CENTERRA SOUTH METROPOLITAN DISTRICT NO. 2	5,401	-		-		-		-		-		-		-		-	0
Yes	424	CENTERRA SOUTH METROPOLITAN DISTRICT NO. 3	11,967	-		-		-		-		-		-		-		-	0
Yes	425	TAFT RIDGE METROPOLITAN DISTRICT NO. 1	4,068	-		-		-		-		-		-		-		-	0
Yes	426	TAFT RIDGE METROPOLITAN DISTRICT NO. 2	1,085	-		-		-		-		-		-		-		-	0
Yes	427	TAFT RIDGE METROPOLITAN DISTRICT NO. 3	2,803	-		-		-		-		-		-		-		-	0
Yes	428	TAFT RIDGE METROPOLITAN DISTRICT NO. 4	135	-		-		-		-		-		-		-		-	0
		Sub-Total			8,959,433		-7,458		32,765,579		9,164,967		0		0		0		50,882,521

Pest Districts

Rec'd	DistID	Taxing Authority Name	Total Assessed Value	Gen Levy	Gen Revenue	Temp Credit Levy	Temp Credit Revenue	Bond Redem Levy	Bond Redem Revenue	Cont Oblig Levy	Cont Oblig Revenue	Abate Refnd Levy	Abate Refnd Revenue	Tax Cred Levy	Tax Cred Revenue	Cap Exp Levy	Cap Exp Revenue	Tot Levy	Tot Revenue
Yes	064	Larimer County Pest Control	7,556,923,958	0.142	1,073,083	-		-		-		-		-		-		0.142	1,073,083
		Sub-Total			1,073,083		0		0		0		0		0		0		1,073,083

Recreation & Conservation Districts

Rec'd	DistID	Taxing Authority Name	Total Assessed Value	Gen Levy	Gen Revenue	Temp Credit Levy	Temp Credit Revenue	Bond Redem Levy	Bond Redem Revenue	Cont Oblig Levy	Cont Oblig Revenue	Abate Refnd Levy	Abate Refnd Revenue	Tax Cred Levy	Tax Cred Revenue	Cap Exp Levy	Cap Exp Revenue	Tot Levy	Tot Revenue
Yes	091	Estes Valley Recreation And Park	583,467,963	3.306	1,928,945	-0.468	-273,063	2.045	1,193,192	-		0.014	8,169	-		-		4.897	2,857,243
Yes	168	Thompson Rivers Park And Recreation District	9,302,379	3.594	33,433	-		-		-		-		-		-		3.594	33,433
Yes	241	Longmont Conservation District	2,344,077	-		-		-		-		-		-		-		-	0
Yes	369	ESTES VALLEY REC & PARK DIST COMMUNITY CENTER BOND	1,804,637	-		-		2.045	3,690	-		-		-		-		2.045	3,690
		Sub-Total			1,962,378		-273,063		1,196,882		0		8,169		0		0		2,894,366

Sanitation Districts

Rec'd	DistID	Taxing Authority Name	Total Assessed Value	Gen Levy	Gen Revenue	Temp Credit Levy	Temp Credit Revenue	Bond Redem Levy	Bond Redem Revenue	Cont Oblig Levy	Cont Oblig Revenue	Abate Refnd Levy	Abate Refnd Revenue	Tax Cred Levy	Tax Cred Revenue	Cap Exp Levy	Cap Exp Revenue	Tot Levy	Tot Revenue
Yes	095	Boxelder Sanitation District	497,213,034	-		-		-		-		-		-		-		-	0
Yes	096	Cherry Hills Sanitation District	84,718,178	-		-		-		-		-		-		-		-	0
Yes	097	Estes Park Sanitation District	169,410,943	-		-		-		-		-		-		-		-	0
Yes	103	South Fort Collins Sanitation District	1,426,317,452	0.500	713,159	-0.097	-138,353	-		-		-		-		-		0.403	574,806
Yes	105	Upper Thompson Sanitation District	315,677,882	-		-		-		-		-		-		-		-	0
		Sub-Total			713,159		-138,353		0		0		0		0		0		574,806

School Districts

Rec'd	DistID	Taxing Authority Name	Total Assessed Value	Gen Levy	Gen Revenue	Temp Credit Levy	Temp Credit Revenue	Bond Redem Levy	Bond Redem Revenue	Cont Oblig Levy	Cont Oblig Revenue	Abate Refnd Levy	Abate Refnd Revenue	Tax Cred Levy	Tax Cred Revenue	Cap Exp Levy	Cap Exp Revenue	Tot Levy	Tot Revenue
Yes	001	St. Vrain Valley RE1-J School District	22,014,243	40.238	885,809	-		16.728	368,254	-		0.202	4,447	-		-		57.168	1,258,510
Yes	006	Poudre R-1 School District	5,214,379,468	50.181	261,662,776	-		6.910	36,031,362	-		0.279	1,454,812	-		-		57.370	299,148,950
Yes	011	Thompson R2-J School District	3,277,925,622	39.051	128,006,273	-0.640	-2,097,872	6.075	19,913,398	-		0.397	1,301,336	-		-		44.883	147,123,136
Yes	016	Estes Park School District	585,033,261	26.155	15,301,545	-		2.711	1,586,025	-		0.092	53,823	-		-		28.958	16,941,393
Yes	021	Johnstown - Milliken RE5-J School District	575,930	30.738	17,703	-4.586	-2,641	9.902	5,703	-		-		-		-		36.054	20,765
		Sub-Total			405,874,107		-2,100,514		57,904,743		0		2,814,418		0		0		464,492,754

Urban Renewal Authority Districts

Rec'd	DistID	Taxing Authority Name	Total Assessed Value	Gen Levy	Gen Revenue	Temp Credit Levy	Temp Credit Revenue	Bond Redem Levy	Bond Redem Revenue	Cont Oblig Levy	Cont Oblig Revenue	Abate Refnd Levy	Abate Refnd Revenue	Tax Cred Levy	Tax Cred Revenue	Cap Exp Levy	Cap Exp Revenue	Tot Levy	Tot Revenue
Yes	056	Timnath Urban Renewal Authority	149,070,958	-		-		-		-		-		-		-		-	0
Yes	057	Blk 41 - Finleys Add URP	6,064,023	-		-		-		-		-		-		-		-	0
Yes	068	North College Avenue Urban Renewal Authority	80,581,306	-		-		-		-		-		-		-		-	0
Yes	094	US 34/Crossroads Corridor Renewal Plan	178,604,127	-		-		-		-		-		-		-		-	0
Yes	218	Midtown URA Prospect South	21,600,685	-		-		-		-		-		-		-		-	0
Yes	226	Midtown URA Foothills Mall	22,948,956	-		-		-		-		-		-		-		-	0

Rec'd	DistID	Taxing Authority Name	Total Assessed Value	Gen Levy	Gen Revenue	Temp Credit Levy	Temp Credit Revenue	Bond Redem Levy	Bond Redem Revenue	Cont Oblig Levy	Cont Oblig Revenue	Abate Refnd Levy	Abate Refnd Revenue	Tax Cred Levy	Tax Cred Revenue	Cap Exp Levy	Cap Exp Revenue	Tot Levy	Tot Revenue
Yes	368	COLLEGE AND DRAKE URBAN RENEWAL PLAN	3,544,317	-		-		-		-		-		-		-		-	0
Yes	420	CENTERRA SOUTH URBAN RENEWAL PLAN	69,956	-		-		-		-		-		-		-		-	0
		Sub-Total			0		0		0		0		0		0		0		0

Water Districts

Rec'd	DistID	Taxing Authority Name	Total Assessed Value	Gen Levy	Gen Revenue	Temp Credit Levy	Temp Credit Revenue	Bond Redem Levy	Bond Redem Revenue	Cont Oblig Levy	Cont Oblig Revenue	Abate Refnd Levy	Abate Refnd Revenue	Tax Cred Levy	Tax Cred Revenue	Cap Exp Levy	Cap Exp Revenue	Tot Levy	Tot Revenue
Yes	110	East Larimer County Water District	797,173,966	-		-		-		-		-		-		-		-	0
Yes	111	Fort Collins - Loveland Water District	1,461,538,640	1.500	2,192,308	-0.140	-204,615	-		-		-		-		-		1.360	1,987,693
Yes	114	Little Thompson Water District	873,480,213	-		-		-		-		-		-		-		-	0
Yes	115	North Carter Lake Water District	7,440,260	5.500	40,921	-		-		-		-		-		-		5.500	40,921
Yes	116	North Weld County Water District	39,857,476	-		-		-		-		-		-		-		-	0
Yes	117	Northern Colorado Water Cons. District	8,685,691,558	1.000	8,685,692	-		-		-		-		-		-		1.000	8,685,692
Yes	118	Pinewood Springs Water District	15,102,390	-		-		14.542	219,619	-		-		-		-		14.542	219,619
Yes	119	Spring Canyon Water & Sanitation District	24,448,810	3.364	82,246	-0.001	-24	-		-		-		-		-		3.363	82,221
Yes	120	St. Vrain & Left Hand Water Cons District	7,428,639	1.406	10,445	-		-		-		-		-		-		1.406	10,445
Yes	122	West Fort Collins Water District	70,577,672	-		-		-		-		-		-		-		-	0

Rec'd	DistID	Taxing Authority Name	Total Assessed Value	Gen Levy	Gen Revenue	Temp Credit Levy	Temp Credit Revenue	Bond Redem Levy	Bond Redem Revenue	Cont Oblig Levy	Cont Oblig Revenue	Abate Refnd Levy	Abate Refnd Revenue	Tax Cred Levy	Tax Cred Revenue	Cap Exp Levy	Cap Exp Revenue	Tot Levy	Tot Revenue
		Sub-Total			11,011,611		-204,640		219,619		0		0		0		0		11,026,591

Tax Increment Financing Breakdowns*

* = see final page for note on Urban Renewal Authorities with no increment value

Timnath Urban Renewal Authority - Tax Increment Financing Breakdown

DistID	Name	Total Assessed Value	Total Mill	Timnath Urban Renewal Authority Valuation	Revenue Attributable to TIF
159	Timnath Lakes Metropolitan District No. 1	4,905,051	61.593	4,774,202	294,057
177	Timnath Ranch Metropolitan District No. 2	24,815,466	58.240	23,980,835	1,396,644
006	Poudre R-1 School District	5,214,379,468	57.370	145,536,697	8,349,440
176	Timnath Ranch Metropolitan District No. 1	4,154,112	56.377	4,054,372	228,573
161	Timnath Lakes Metropolitan District No. 3	5,807,991	55.516	3,340,388	185,445
382	TIMNATH LAKES METROPOLITAN DISTRICT NO. 4	140	51.992	139	7
383	TIMNATH LAKES METROPOLITAN DISTRICT NO. 5	140	51.992	139	7
166	South Timnath Metropolitan District No. 2	29,330,288	41.582	28,466,916	1,183,711
179	Timnath Ranch Metropolitan District No. 4	6,139,216	37.123	6,051,987	224,668
178	Timnath Ranch Metropolitan District No. 3	3,610,865	36.638	3,562,413	130,520
160	Timnath Lakes Metropolitan District No. 2	2,846,251	26.296	2,809,563	73,880
028	Larimer County	9,099,928,523	22.461	145,536,697	3,268,900
165	South Timnath Metropolitan District No. 1	591,095	17.821	570,087	10,160
044	Poudre Valley Fire Protection District	1,034,319,526	11.047	144,386,920	1,595,042
047	Windsor - Severance Fire Protection District	274,221,394	8.250	1,149,777	9,486

DistID	Name	Total Assessed Value	Total Mill	Timnath Urban Renewal Authority Valuation	Revenue Attributable to TIF
034	Town of Timnath	254,180,339	6.688	145,536,697	973,349
112	Poudre River Public Library District	5,030,558,338	3.015	145,536,697	438,793
054	Health District Of Northern Larimer Co.	5,260,196,978	2.167	145,536,697	315,378
111	Fort Collins - Loveland Water District	1,461,538,640	1.360	145,422,054	197,774
117	Northern Colorado Water Cons. District	8,685,691,558	1.000	145,536,697	145,537
103	South Fort Collins Sanitation District	1,426,317,452	0.403	142,632,531	57,481
064	Larimer County Pest Control	7,556,923,958	0.142	142,806,921	20,279
056	Timnath Urban Renewal Authority	149,070,958	-	145,536,697	0
095	Boxelder Sanitation District	497,213,034	-	2,616,128	0
350	TOWN OF TIMNATH TIMNATH LANDING GID	13,642,469	-	10,990,928	0
384	TIMNATH LAKES METROPOLITAN DISTRICT NO. 6	140	-	139	0

Block 41- Finleys Add Urban Renewal Plan - Tax Increment Financing Breakdown

DistID	Name	Total Assessed Value	Total Mill	Block 41- Finleys Add Urban Renewal Plan Valuation	Revenue Attributable to TIF
011	Thompson R2-J School District	3,277,925,622	44.883	5,774,377	259,171
028	Larimer County	9,099,928,523	22.461	5,774,377	129,698
033	City of Loveland	1,915,779,049	9.564	5,774,377	55,226
421	Historic Loveland Business Improvement District	44,719,908	5.000	1,239,233	6,196
083	Loveland General Improvement District 1	41,012,180	2.253	5,633,837	12,693
055	Thompson Valley Health Services District	3,253,986,514	1.757	5,774,377	10,146

DistID	Name	Total Assessed Value	Total Mill	Block 41- Finleys Add Urban Renewal Plan Valuation	Revenue Attributable to TIF
117	Northern Colorado Water Cons. District	8,685,691,558	1.000	5,774,377	5,774
064	Larimer County Pest Control	7,556,923,958	0.142	5,653,744	803
057	Blk 41 - Finleys Add URP	6,064,023	-	5,774,377	0

Fort Collins Downtown Development Authority - Tax Increment Financing Breakdown

DistID	Name	Total Assessed Value	Total Mill	Fort Collins Downtown Development Authority Valuation	Revenue Attributable to TIF
006	Poudre R-1 School District	5,214,379,468	57.370	80,001,174	4,589,667
028	Larimer County	9,099,928,523	22.461	80,001,174	1,796,906
032	City of Fort Collins	3,668,411,897	9.797	160,002,347	1,567,543
058	Fort Collins Downtown Dev. Auth	272,954,688	5.000	80,001,174	400,006
059	Fort Collins G.I.D. No. 1	151,470,627	4.924	80,748,442	397,605
112	Poudre River Public Library District	5,030,558,338	3.015	80,001,173	241,204
054	Health District Of Northern Larimer Co.	5,260,196,978	2.167	80,001,173	173,363
117	Northern Colorado Water Cons. District	8,685,691,558	1.000	80,001,173	80,001
064	Larimer County Pest Control	7,556,923,958	0.142	67,674,084	9,610
095	Boxelder Sanitation District	497,213,034	-	4,088,952	0
110	East Larimer County Water District	797,173,966	-	15,248,601	0

North College Avenue Urban Renewal Authority - Tax Increment Financing Breakdown

DistID	Name	Total Assessed Value	Total Mill	North College Avenue Urban Renewal Authority Valuation	Revenue Attributable to TIF
006	Poudre R-1 School District	5,214,379,468	57.370	46,053,459	2,642,087
028	Larimer County	9,099,928,523	22.461	46,053,459	1,034,407
032	City of Fort Collins	3,668,411,897	9.797	46,053,459	451,186
112	Poudre River Public Library District	5,030,558,338	3.015	46,053,459	138,851
054	Health District Of Northern Larimer Co.	5,260,196,978	2.167	46,053,459	99,798
117	Northern Colorado Water Cons. District	8,685,691,558	1.000	46,053,459	46,053
064	Larimer County Pest Control	7,556,923,958	0.142	43,627,764	6,195
068	North College Avenue Urban Renewal Authority	80,581,306	-	46,053,459	0
096	Cherry Hills Sanitation District	84,718,178	-	19,304	0
110	East Larimer County Water District	797,173,966	-	11,859,030	0

US34 / Crossroads Urban Renewal Authority - Tax Increment Financing Breakdown

DistID	Name	Total Assessed Value	Total Mill	US34 / Crossroads Urban Renewal Authority Valuation	Revenue Attributable to TIF
371	KINSTON METRO DISTRICT NO. 2	11,986,691	87.442	549,663	48,064
373	KINSTON METRO DISTRICT NO. 4	1,457	84.445	110	9
372	KINSTON METRO DISTRICT NO. 3	3,343	84.220	2,713	228
136	Centerra Metropolitan District No. 2	116,921,685	62.000	115,774,159	7,177,998
417	Cen 2 Hunt MW Bond	1,487,997	46.893	1,479,363	69,372
416	CEN 2 AVENIDA BOND	3,036,432	46.756	3,019,586	141,184

DistID	Name	Total Assessed Value	Total Mill	US34 / Crossroads Urban Renewal Authority Valuation	Revenue Attributable to TIF
011	Thompson R2-J School District	3,277,925,622	44.883	177,313,604	7,958,366
381	Cen 2 RW Flats Bond	8,221,761	43.459	8,172,169	355,154
418	CEN 2 KINSTON BOND	3,247,541	42.995	3,230,748	138,906
128	Van De Water Metropolitan District No. 2	31,874,615	37.299	3,228,208	120,409
379	KINSTON METRO DISTRICT NO. 10	3,257,060	35.383	3,230,748	114,314
330	CENTERRA 2 FLATS	710,072	32.218	706,400	22,759
028	Larimer County	9,099,928,523	22.461	177,313,604	3,982,641
207	Centerra Metropolitan District No. 2 Res Debt	5,489,910	22.167	5,401,484	119,735
145	Centerra Metropolitan District No. 5	33,878,629	15.626	33,692,826	526,484
180	Centerra Metropolitan District No. 2 Bond	4,535,111	13.301	2,052,394	27,299
033	City of Loveland	1,915,779,049	9.564	177,313,604	1,695,827
137	Centerra Metropolitan District No. 3	13,963,700	5.985	552,907	3,309
055	Thompson Valley Health Services District	3,253,986,514	1.757	177,313,604	311,540
117	Northern Colorado Water Cons. District	8,685,691,558	1.000	177,313,604	177,314
064	Larimer County Pest Control	7,556,923,958	0.142	155,187,732	22,037
094	US 34/Crossroads Corridor Renewal Plan	178,604,127	-	177,313,604	0
114	Little Thompson Water District	873,480,213	-	109,819,684	0
135	Centerra Metropolitan District No. 1	5,491,548	-	5,401,979	0
138	Centerra Metropolitan District No. 4	116,921,685	-	115,774,159	0

Midtown Urban Renewal Authority South Prospect - Tax Increment Financing Breakdown

DistID	Name	Total Assessed Value	Total Mill	Midtown Urban Renewal Authority South Prospect Valuation	Revenue Attributable to TIF
006	Poudre R-1 School District	5,214,379,468	57.370	9,745,005	559,071
028	Larimer County	9,099,928,523	22.461	9,745,005	218,883
032	City of Fort Collins	3,668,411,897	9.797	9,745,005	95,472
112	Poudre River Public Library District	5,030,558,338	3.015	9,745,005	29,381
054	Health District Of Northern Larimer Co.	5,260,196,978	2.167	9,745,005	21,117
117	Northern Colorado Water Cons. District	8,685,691,558	1.000	9,745,005	9,745
064	Larimer County Pest Control	7,556,923,958	0.142	9,031,935	1,283
218	Midtown URA Prospect South	21,600,685	-	9,745,005	0

Midtown URA Foothills Mall - Tax Increment Financing Breakdown

DistID	Name	Total Assessed Value	Total Mill	Midtown URA Foothills Mall Valuation	Revenue Attributable to TIF
225	Foothills Metropolitan District	22,940,145	71.220	14,871,955	1,059,181
006	Poudre R-1 School District	5,214,379,468	57.370	14,872,501	853,235
028	Larimer County	9,099,928,523	22.461	14,872,501	334,051
032	City of Fort Collins	3,668,411,897	9.797	14,872,501	145,706
112	Poudre River Public Library District	5,030,558,338	3.015	14,872,501	44,841
054	Health District Of Northern Larimer Co.	5,260,196,978	2.167	14,872,501	32,229
117	Northern Colorado Water Cons. District	8,685,691,558	1.000	14,872,501	14,873
064	Larimer County Pest Control	7,556,923,958	0.142	12,978,761	1,843

DistID	Name	Total Assessed Value	Total Mill	Midtown URA Foothills Mill Valuation	Revenue Attributable to TIF
226	Midtown URA Foothills Mall	22,948,956	-	14,872,501	0

Loveland Downtown Development Authority - Tax Increment Financing Breakdown

DistID	Name	Total Assessed Value	Total Mill	Loveland Downtown Development Authority Valuation	Revenue Attributable to TIF
269	Foundry Loveland Metropolitan District	8,738,862	54.290	1,557,316	84,547
011	Thompson R2-J School District	3,277,925,622	44.883	12,749,410	572,232
028	Larimer County	9,099,928,523	22.461	12,749,410	286,364
033	City of Loveland	1,915,779,049	9.564	12,749,410	121,935
421	Historic Loveland Business Improvement District	44,719,908	5.000	7,710,856	38,554
083	Loveland General Improvement District 1	41,012,180	2.253	5,770,851	13,002
055	Thompson Valley Health Services District	3,253,986,514	1.757	12,749,410	22,401
117	Northern Colorado Water Cons. District	8,685,691,558	1.000	12,749,410	12,749
064	Larimer County Pest Control	7,556,923,958	0.142	12,092,515	1,717
250	Loveland Downtown Dev. Auth	74,405,646	-	12,749,410	0

*The following Tax Increment Financing authorities had no increment value for property tax year 2024 and are not shown in the tables above:

- The Centerra South Urban Renewal Plan
- The College and Drake Urban Renewal Plan