

MINUTES OF THE BOARD OF COUNTY COMMISSIONERS

MONDAY, DECEMBER 11, 2023

LAND USE HEARING

There was no Land Use Hearing for this week.

TUESDAY, DECEMBER 12, 2023

ADMINISTRATIVE MATTERS MEETING

The Board of County Commissioners met at 9:00 a.m. with County Manager Lorenda Volker. Chair Shadduck-McNally presided. Commissioner Kefalas and Commissioner Stephens were present. Also present were Sarah Martin and Tom Clayton, Commissioner's Office, and Heather Arment, Deputy Clerk.

Chair Shadduck-McNally opened the meeting with the Pledge of Allegiance.

PUBLIC COMMENT:

Rick Freeman, a Wellington resident, addressed the Board. Mr. Freeman expressed his thoughts that Proposition HH was voted down substantially by Larimer County and all of Colorado. However, new legislation was put in place that essentially matched the taxation program that was voted down. Mr. Freeman expressed his opinion that this seems close to taxation without representation. Mr. Freeman asked the Board to consider the ramifications of the new tax proposal and do what they can to make this fair for everybody.

Raymond Lucas, a Timnath resident, addressed the Board. Mr. Lucas explained how his property tax has fluctuated in recent years. He stated it felt wrong that people thought they were voting down Proposition HH, but it didn't solve the problem of what happened at the end of the special session of the Colorado General Assembly in Denver.

Gary Lindquist, a Loveland resident, addressed the Board. Mr. Lindquist is a property owner and landlord. He explained that the steep hike in property taxes would result in increased rents, increased mortgage payments as well as increased retail prices by businesses. Mr. Lindquist stated that the public expects the Board to act as their fiduciaries.

William Spindler, a LaPorte resident, addressed the Board. He explained that he had been in his home for 45 years, and the price of the home had increased nearly 12 times since he purchased it. Other than increased homeowner's insurance and property taxes, there has been no benefit from these increases. Mr. Spindler appealed to the Board to consider and substantially lower the Mill Levy Rate.

Brad Kropp, a Loveland resident, addressed the Board. Mr. Kropp stated that Proposition HH was voted down – it is his opinion that is what the people wanted, and the state comes in behind and changes it. Between the taxes, code, and enforcement laws, nothing is affordable. Larimer has been a great place to be – the people voted, it seems pointless, and he asked that the Board think about this.

Paul Gessler, a Fort Collins resident, thanked the Board and Manager for their support of his concerns. Mr. Gessler asked that at least one of the Board of Commissioners be present Thursday, November 14 at 10:00 a.m. at the Veteran Service Office, where he will demonstrate a way for a Veteran to claim conscientious objector status – a suicide prevention tool for Veterans. Mr. Gessler also requested one of the Commissioners be present at the Veterans Together meeting on the third Wednesday [of the month].

Lori Goebel, a Loveland resident, addressed the Board. Ms. Goebel expressed that property tax is going to skyrocket because of the increased valuation. She stated she is concerned for those who were not able to attend because they are working – some two jobs, or those on fixed incomes. Costs are increasing all around Larimer County, it seemed to her – she stated she understands wanting to have a reserve, but she [everybody] wants a reserve as well. She stated the Board can [we all can] lower the Mill Levy Rate – it would help the young, the old – everybody.

Nancy Eason, a Fort Collins resident, addressed the Board. Ms. Eason discussed the increase in her property value and property tax. She requested if there is anything the Board is able to do to have a temporary reduction further than they were planning, to please consider it.

Amber Kelly, a resident of Imperial Estates, addressed the Board. Ms. Kelly owns a 24-unit apartment complex in Region Farms. Advocating for tenants, Ms. Kelly stated she has lost tenants because they feel they cannot afford a home. She requested the Board consider these families and would appreciate their help.

Charlie Meserlian, addressed the Board. Mr. Meserlian discussed the property tax debacle and stated there would be a lot of ramifications if the Mill Levy Rate were not reduced. He stated it was incumbent upon the Board to reduce the Mill Levy Rate.

Linda Rosa, a resident of Loveland, addressed the Board. Ms. Rosa urged the Board to lower the Mill Levy Rate that would contribute to sky high property tax. She stated the public was under the impression there would be a temporary reduction but has since changed course. She went on to urge the Board to reverse course and do a permanent Mill Levy reduction with a reasonable increase for the next year and all the years thereafter.

Tasha Carr, a resident of Livermore, addressed the Board. Ms. Carr discussed the government's attempt to cut TABOR and when the Gallagher Amendment was repealed, the residents of Larimer County were promised meaningful tax reform. Instead, the legislature in special session, ran a property tax relief package similar to the one offered in the defeated Proposition HH. Ms. Carr asked the Board to listen to the voters. She stated the legislature did not listen and asked the Board to do the job the legislature was supposed to do. She ended with, "please lower the Mill Levy."

Commissioner Shaddock-McNally closed public comment.

Commissioner Stephens thanked all of those in attendance who made public comments – and for representing those who could not make it to the meeting. She stated there would be information in regard to the budget and proposed changes later in the meeting, so she hoped attendees would stay to hear that information. She recognized the frustration of those in attendance. Commissioner Stephens explained that there is a task force that is working on a more permanent solution. She asserted that they are not attempting to increase the size of government – that there are almost no full-time employee increases in the current budget. A lot of the County’s costs have increased as well, and there are services that are required by law whose costs have increased as well. Commissioner Stephens acknowledged that the Board does hear what residents are saying and they understand what they are saying. She did discuss the concern in the budget for emergency situations – and that in these situations, we pay for services before Larimer County is reimbursed by anyone. When the Board says they’re putting money aside, it’s for protecting people in the Larimer community.

Commissioner Kefalas shared that Judy Papenfuss, a resident who wished to make public comment via telephone and was unable to connect during public comment, had sent a text message to him that he wished to share: “I’d like you to know that I’m against Larimer County using any of our tax money inappropriately. HH was defeated. Please stay within TABOR guidelines.” Commissioner Kefalas thanked those who made public comments.

Commissioner Shadduck-McNally echoed Commissioner Stephens and Kefalas in thanking those who made public comment. She also reiterated Commissioner Stephens’ in saying that the Board is not growing the size of government by hiring more employees than needed or required. She also confirmed that the Board is not raising taxes – property values increased, and the Board does not have control over home or property values. Commissioner Shadduck-McNally also corroborated Commissioner Stephens stating that the reserves many are mentioning are for disaster recovery – the safety, health, and welfare of Larimer County.

2. APPROVAL OF THE MINUTES FOR THE WEEK OF DECEMBER 4, 2023:

MOTION:

Commissioner Kefalas moved that the Board of County Commissioners approve the minutes for the week of December 4, 2023.

Motion carried 3 – 0.

3. REVIEW OF THE SCHEDULE FOR THE WEEK OF DECEMBER 18, 2023: Ms. Martin reviewed the upcoming schedule with the Board.

4. CONSENT AGENDA:

AGREEMENTS

1. RESTATED RECORDKEEPING SERVICES AGREEMENT WITH A TIAA BROKERAGE ACCOUNT FOR GOVERNMENTAL PLANS

2. **RESTATED RECORDKEEPING SERVICES AGREEMENT WITH A TIAA BROKERAGE ACC FOR GOVERNMENTAL PLANS**
3. **PROFESSIONAL SERVICES AGREEMENT (P23-10, RIGHT-OF-WAY, AND EASEMENT ACQUISITION SERVICES; WESTERN STATES)**
4. **PROFESSIONAL SERVICES AGREEMENT (P23-10, RIGHT-OF-WAY, AND EASEMENT ACQUISITION SERVICES; HORROCKS)**
5. **PROFESSIONAL SERVICES AGREEMENT (P23-11, ON-CALL SOLID WASTE-SPECIFIC ENGINEERING ARCHITECTURAL & CONSTRUCTION WEAVER)**
6. **PROFESSIONAL SERVICES AGREEMENT (P23-11, ON-L SOLID WASTE-SPECIFIC ENGINEERING ARCHITECTURAL & CONSTRUCTION HDR)**
7. **PROFESSIONAL SERVICES AGREEMENT (P23-11, ON-CALL SOLID WASTE-SPECIFIC ENGINEERING ARCHITECTURAL & CONSTRUCTION GEOSYNTEC)**
8. **PROFESSIONAL SERVICES AGREEMENT (P23-11, ON-CALL SOLID WASTE-SPECIFIC ENGINEERING ARCHITECTURAL & CONSTRUCTION BURNS)**
9. **CONSTRUCTION SERVICES AGREEMENT FOR CR 17 IMPROVEMENTS BETWEEN WILCOX LANE AND US 287 NO. B23-04**
10. **INTERGOVERNMENTAL AGREEMENT FOR HAZARD SAFETY IMPROVEMENT PROGRAM (HSIP) FUNDS, FY 2024, ON MULTIPLE COUNTY ROADS**
11. **EMERGENCY MANAGEMENT PERFORMANCE GRANT JURISDICTIONAL FORM**

APPOINTMENTS

1. **RECOMMENDED APPOINTMENT TO THE WORKFORCE DEVELOPMENT BOARD**
2. **RECOMMENDED APPOINTMENT TO THE PINEWOOD SPRINGS GENERAL IMPROVEMENT DISTRICT**

LIQUOR LICENSES

1. **LIQUOR LICENSE NEW – KOA COLORADO BEVERAGE COMPANY LLC – FORT COLLINS/LAKESIDE KOA – FORT COLLINS, CO**
2. **LIQUOR LICENSE RENEWAL – JJ'S LIQUOR LLC – JJ'S LIQUOR – FORT COLLINS, CO**

3. LIQUOR LICENSE RENEWAL – BROWN’S TRADING POST INC – TRADING POST RESORT – BELLVUE, CO
4. LIQUOR LICENSE NEW-HORSETOOTH STORE AND GAS LLC – HORSETOOTH STORE AND GAS – FORT COLLINS, CO

MISCELLANEOUS

1. COLORADO PARKS AND WILDLIFE – CONCURRENCE LETTER
2. LEGAL ACTION REQUESTED FOR CODE COMPLIANCE CASE NUMBER 23-CCC0076 IN DISTRICT COURT
3. ATC PARTNERS LLLP STIPULATION AS TO TAX YEAR 2023 VALUE
4. WEST PROSPECT STATION LLC STIPULATION AS TO TAX YEAR 2023 VALUE
5. WEST PROSPECT STATION LLC STIPULATION AS TO TAX YEAR 2023 VALUE
6. POOL IV FINANCE LLC R176463 (LAND ONLY) HAMMONS JOHN Q/HOTELS LP R1198017 (IMPS ONLY) STIPULATION AS TO TAX YEAR 2023 VALUE
7. PATTERSON PAUL L III/DUBIEL KATHYRN I STIPULATION AS TO TAX YEAR 2023 VALUE
8. HAZEL SELF STORAGE INVESTORS LLC STIPULATION AS TO TAX YEAR 2023 VALUE
9. LARIMER COUNTY WORKFORCE DEVELOPMENT BOARD BYLAWS
10. MASON STREET INVESTMENTS LLC STIPULATION AS TO TAX YEAR 2023 VALUE
11. JAM QUARRIES LLC STIPULATION AS TO TAX YEAR 2023 VALUE

RESOLUTIONS

1. FINDINGS AND RESOLUTION APPROVING THE JAKOBSEN ADMINISTRATIVE SPECIAL REVIEW SHORT-TERM RENTAL
2. FINDINGS AND RESOLUTION APPROVING THE WESTON SHORT-TERM RENTAL ADMINISTRATIVE SPECIAL REVIEW

3. FINDINGS AND RESOLUTION DENYING THE FRANKLIN SHORT-TERM RENTAL ADMINISTRATIVE SPECIAL REVIEW
4. FINDINGS AND RESOLUTION DENYING THE FRANKLIN SHORT-TERM RENTAL ADMINISTRATIVE SPECIAL REVIEW
5. 2024 RESOLUTION AMENDING COMPENSATION FOR LARIMER COUNTY DEPUTIES AND APPOINTED OFFICIALS

MOTION

Commissioner Stephens moved the Board to approve the Consent Agenda for December 12, 2023.

Motion carried 3 – 0.

5. COMMISSIONERS' GUESTS: The commissioners did not have any guests.

6. DISCUSSION ITEMS:

1. OVERVIEW OF CHANGES TO THE 2024 BUDGET FROM PROPOSED PHASE TO ADOPTION: Josh Fudge, Director of Performance, Budget, and Strategy for Larimer County, addressed the Board. Mr. Fudge discussed the changes to the budget, to date, that they have been given direction to make from what was proposed in October.

Commissioner Kefalas asked Mr. Fudge and received clarification on two points from the presentation regarding the special session and the assumption that Proposition HH would pass (which it did not).

Matthew Behunin, Budget Team Lead for Larimer County, addressed the Board. Mr. Behunin discussed the changes from the 2024 proposed budget reviewed in October to the 2024 adopted budget which will be voted on by the Board on Thursday, December 14.

County Manager Volker provided some clarity regarding the total budget.

Mr. Behunin finished the presentation with details of the final dates of the 2024 budget adoption: December 14th, 2023, Revised/2024 Adoption of the budget, and the January 10th Mill Levy Certification.

Commissioner Shadduck-McNally expressed her appreciation to the budget office and all the folks who have had to adjust and all that has been done to understand the special session and all that was happening – for their tremendous work and helping to navigate this uncharted territory.

Commissioner Kefalas confirmed the date and time of the budget hearing as well as asked Mr. Behunin where and how residents can listen if they're unable to attend. He also asked for details regarding Budget Explorer.

Mr. Behunin confirmed the budget hearing will be on Thursday, December 14 at 2:00 p.m. in the Commissioner's Conference Room on the 2nd floor. This hearing will also be broadcast at

larimer.org/broadcast. The details for calling in and submitting comments/questions can be found at: larimer.gov/budget. Mr. Behunien also stated that information regarding Budget Explorer can be found at: larimer.gov/budget.

Commissioner Kefalas asked Mr. Fudge and Mr. Behunien for further clarification regarding the budget presentation. Commissioner Kefalas then asked Mr. Fudge to explain the rationale of shifting from the idea of a temporary mill levy credit and how that would impact one's property tax bill in 2024 side by side with the rationale of putting as many funds into emergency disaster reserves in order to be prepared in that event. Mr. Fudge explained the impact to the County budget, property tax relief and the emergency disaster fund.

Commissioner Kefalas confirmed with Mr. Behunien that there are resources for those on fixed incomes such as the Homestead Property Tax Exemption. Categories for Seniors, Veterans, and Military Gold Star Spouses were also discussed. More information and applications for these exemptions can be found on the Larimer County Assessor's website.

Commissioner Shadduck-McNally explained the possible detriment of Initiative 50 if it were to pass in 2024 and encouraged Larimer County residents to do their due diligence in understanding the impact if this were to pass.

Each of the Commissioners expressed their gratitude and thanks to the budget office for their tireless work in putting together this proposed budget.

County Manager Volker repeated there is no attempt or desire to grow government and expressed her gratitude and thanks to the budget office for their work and to the public for their engagement.

2. RESOLUTION OF THE LARIMER COUNTY BOARD OF COMMISSIONERS EXPRESSING INTENT TO PROVIDE FUNDING TO ASSIST WITH THE CONSTRUCTION OF SUPPORTIVE HOUSING FOR INDIVIDUALS WITH INTELLECTUAL DISABILITIES: Laura Walker, Larimer County Human and Economic Director, addressed the Board. Ms. Walker explained that she has been helping coordinate the allocation of American Rescue Plan Act dollars that the county received from the federal government. Ms. Walker went on to explain that in regard to this Resolution was intended to provide stable and supportive housing for people with intellectual and developmental disabilities to be able to live in more of a community setting as opposed to an institutional type setting. Ms. Walker expressed that this grant is going towards helping to fund two homes that will be on the Heartside Hill Campus, not only helping with affordable housing but would help a very specific population.

Dustin Barrington, Executive Director of L'Arche, addressed the Board. Mr. Barrington expressed his thanks to the Board for their commitment to funding these homes. He went on to speak of statistics in regard to those facing intellectual and developmental disabilities as well as their caretakers.

Each of the Commissioners, as well as the County Manager, expressed their thanks to Mr. Barrington for the information he presented. And their excitement to be in support of this Resolution.

Commissioner Stephens asked how many individuals are able to live in these homes. Mr. Barrington explained three individuals per home would be allowed.

MOTION

Commissioner Kefalas moved the Board of County Commissioners to approve the Resolution of the Larimer County Board of Commissioners, expressing intent to provide funding to assist with the construction of supportive housing for individuals with intellectual disabilities.

Motion Carried 3-0

7. **COUNTY MANAGER UPDATE:** County Manager Volker briefly detailed the events from the previous week.

8. **COMMISSIONER ACTIVITY REPORTS:** The Board briefly detailed their attendance at events during the previous week.

9. **LEGAL MATTERS:**

Executive Session pursuant to C.R.S. 24-6-402(4)(b): Conferences with an attorney for the purpose of receiving legal advice regarding court case # 22-CV-30320, Daniel Roth vs. Larimer County

MOTION

Commissioner Stephens moved the Board of County Commissioners to enter Executive Session pursuant to C.R.S. 24-6-402(4)(b): Conferences with an attorney for the purpose of receiving legal advice regarding court case # 22-CV-30320, Daniel Roth vs. Larimer County

Motion carried 3-0

With there being no further business, the Board adjourned at 11:35 a.m.

THURSDAY, DECEMBER 14, 2023

BUDGET ADOPTION HEARING

The Board of County Commissioners met at 2:00 p.m. Chair Shadduck-McNally presided. Also present were Commissioner Kefalas and Commissioner Stephens; County Manager, Lorenda Volker; Josh Fudge, Director of Performance, Budget and Strategy; Matthew Behunin, Budget Team Lead; Tom Clayton, Commissioner/Public Relations Office; and Heather Arment, Deputy Clerk.

Commissioner Shadduck-McNally asked Mr. Fudge to give a brief overview of what would be discussed during the hearing. Mr. Fudge explained the purpose of the hearing was to pass a number of Resolutions to adopt the amended 2023 budget and the 2024 budget. Mr. Fudge went on to explain a couple of items that would not be adopted during this hearing – a property tax levy credit for next year and the possible backfill from Senate Bill 22-238, which was passed in 2022. Mr. Fudge also mentioned that due to changes in state law and the deadline that the Assessor has, which is in January, to submit the final assessed values – the County Mill Levy will be adopted on January 10th. Presumably, then, it would include the Mill Levy credit.

1.PUBLIC COMMENT ON THE 2023 BUDGET AMENDMENT AND 2024 ADOPTION OF BUDGET: Public Comment on 2023 Budget Amendment and 2024 Adoption of Budget

Commissioner Shadduck-McNally opened the hearing for public comment.

Tasha Carr, a resident of Livermore, addressed the Board. Ms. Carr stated that one thing she learned from Proposition HH is how deceptive and misleading the language was. She expressed that voters want honesty, transparency, and clear language in budgeting. Ms. Carr asserted that the bottom line is there will be a tax increase, not a tax decrease – and conveyed that breaking it down to the different taxing districts and monthly costs, she felt, was insensitive to the people struggling.

Nancy Eason, a resident of Fort Collins, addressed the Board. Ms. Eason encouraged the Board to set an example for all of the taxing districts.

Each of the Commissioners- Shadduck-McNally, Stephens, and Kefalas as well as County Manager, Volker expressed there was no intent to be insensitive. Commissioner Shadduck-McNally added, “we are all in this together.”

Commissioner Shadduck-McNally closed public comment.

2.RESOLUTION TO TRANSFER FUNDS AND AMEND THE 2023 LARIMER COUNTY BUDGET: Mr. Behunin explained that this Resolution certifies all of the previously approved changes that have occurred throughout the year under the direction of the County Commissioners or County Manager where authority has been delegated.

M O T I O N

Commissioner Stephens moved that the Board of County Commissioners approve the Resolution to amend the 2023 budget of the County of Larimer, State of Colorado.

Motion carried 3-0.

3.RESOLUTION TO ADOPT 2024 BUDGET FOR LARIMER COUNTY GOVERNMENT: Mr. Behunin explained that this Resolution sets each expense budget by fund; identifies the basis of accounting for the budget; and, includes the annual and maximum payment liability for lease purchase agreements. These are the expenses that each department and each fund will have in their budgets.

M O T I O N

Commissioner Kefalas moved that the Board of County Commissioners approve the Resolution to adopt the 2024 budget of the County of Larimer, State of Colorado.

Motion carried 3-0.

4.RESOLUTIONS TO ADOPT THE 2024 BUDGET FOR LARIMER COUNTY IMPROVEMENT DISTRICTS, SHARED ROAD, PUBLIC TRUSTEE AND PEST

CONTROL DISTRICT: Mr. Behunin explained that this Resolution maintains that the County manages many improvement districts as well as the pest control district and office of the public trustee.

LARIMER COUNTY GID #2 PINWOOD SPRINGS RESOLUTION TO ADOPT 2024 BUDGET.

LARIMER COUNTY GID #4 CARRIAGE HILLS RESOLUTION TO ADOPT 2024 BUDGET.

LARIMER COUNTY GID #8 NAMAQUA HILLS RESOLUTION TO ADOPT 2024 BUDGET.

LARIMER COUNTY GID #1991-1 ARAPAHOE PINES RESOLUTION TO ADOPT 2024 BUDGET.

LARIMER COUNTY GID #10 HOMESTEAD ESTATES RESOLUTION TO ADOPT 2024 BUDGET.

LARIMER COUNTY GID #11 MEADOWDALE HILLS RESOLUTION TO ADOPT 2024 BUDGET.

LARIMER COUNTY GID #12 CLUB ESTATES RESOLUTION TO ADOPT 2024 BUDGET.

LARIMER COUNTY GID #13A RED FEATHER RESOLUTION TO ADOPT 2024 BUDGET.

LARIMER COUNTY GID #14 LITTLE VALLEY ROAD RESOLUTION TO ADOPT 2024 BUDGET.

LARIMER COUNTY GID #16 KITCHELL SUBDIVISION RESOLUTION TO ADOPT 2024 BUDGET.

LARIMER COUNTY GID #17 COUNTRY MEADOWS RESOLUTION TO ADOPT 2024 BUDGET.

LARIMER COUNTY GID #18 VENNER RANCH RESOLUTION TO ADOPT 2024 BUDGET.

LARIMER COUNTY PID #19 HIGHLAND HILLS RESOLUTION TO ADOPT 2024 BUDGET.

LARIMER COUNTY PID #20 PTARMIGAN RESOLUTION TO ADOPT 2024 BUDGET.

LARIMER COUNTY PID #21 SOLAR RIDGE RESOLUTION TO ADOPT 2024 BUDGET.

LARIMER COUNTY PID #22 SADDLEBACK RESOLUTION TO ADOPT 2024 BUDGET.

LARIMER COUNTY PID #23 EAGLE ROCK RANCHES RESOLUTION TO ADOPT 2024 BUDGET.

LARIMER COUNTY PID #24 WESTRIDGE RESOLUTION TO ADOPT 2024 BUDGET.

LARIMER COUNTY PID #25 ESTES PARK ESTATES RESOLUTION TO ADOPT 2024 BUDGET.

LARIMER COUNTY PID #26 EAGLE RANCH ESTATES RESOLUTION TO ADOPT 2024 BUDGET.

LARIMER COUNTY PID #27 CROWN POINT RESOLUTION TO ADOPT 2024 BUDGET.

LARIMER COUNTY PID #28 TROTWOOD RANCHES RESOLUTION TO ADOPT 2024 BUDGET.

LARIMER COUNTY PID #29 VINE DRIVE RESOLUTION TO ADOPT 2024 BUDGET.

LARIMER COUNTY PID #30 POUDRE OVERLOOK RESOLUTION TO ADOPT 2024 BUDGET.

LARIMER COUNTY PID #31 FOOTHILLS SHADOW RESOLUTION TO ADOPT 2024 BUDGET.

LARIMER COUNTY PID #32 CHARLES HEIGHTS RESOLUTION TO ADOPT 2024 BUDGET.

LARIMER COUNTY PID #33 PRAIRIE TRAILS RESOLUTION TO ADOPT 2024 BUDGET.

LARIMER COUNTY PID #34 MOUNTAIN RANGE SHADOWS RESOLUTION TO ADOPT 2024 BUDGET.

LARIMER COUNTY PID #35 BRUNS RESOLUTION TO ADOPT 2024 BUDGET.

LARIMER COUNTY PID #36 BONNELL WEST RESOLUTION TO ADOPT 2024 BUDGET.

LARIMER COUNTY PID #37 TERRY COVE RESOLUTION TO ADOPT 2024 BUDGET.

LARIMER COUNTY PID #38 CENTRO BUSINESS PARK MAINTENANCE RESOLUTION TO ADOPT 2024 BUDGET.

LARIMER COUNTY PID #39 RAINBOW LAKES RESOLUTION TO ADOPT 2024 BUDGET.

LARIMER COUNTY PID #40 PARAGON ESTATES RESOLUTION TO ADOPT 2024 BUDGET.

LARIMER COUNTY PID #41 THE BLUFFS RESOLUTION TO ADOPT 2024 BUDGET.

LARIMER COUNTY PID #42 COTTONWOOD SHORES RESOLUTION TO ADOPT 2024 BUDGET.

LARIMER COUNTY PID #43 GRAYHAWK KNOLLS RESOLUTION TO ADOPT 2024 BUDGET.

LARIMER COUNTY PID #44 HORSESHOE VIEW SOUTH RESOLUTION TO ADOPT 2024 BUDGET.

LARIMER COUNTY PID #45 WILLOWS RESOLUTION TO ADOPT 2024 BUDGET.

LARIMER COUNTY PID #46 KORAL HEIGHTS RESOLUTION TO ADOPT 2024 BUDGET.

LARIMER COUNTY PID #47 PARK HILL RESOLUTION TO ADOPT 2024 BUDGET.

LARIMER COUNTY PID #48 PUEBLA VISTA ESTATES RESOLUTION TO ADOPT 2024 BUDGET.

LARIMER COUNTY PID #49 WAGON WHEEL RESOLUTION TO ADOPT 2024 BUDGET.

LARIMER COUNTY PID #51 CLYDESDALE ESTATES RESOLUTION TO ADOPT 2024 BUDGET.

LARIMER COUNTY PID #52 SOLDIER CANYON ESTATES RESOLUTION TO ADOPT 2024 BUDGET.

LARIMER COUNTY PID #53 HORSESHOE VIEW NORTH RESOLUTION TO ADOPT 2024 BUDGET.

LARIMER COUNTY PID #54 TERRY SHORES RESOLUTION TO ADOPT 2024 BUDGET.

LARIMER COUNTY PID #55 STORM MOUNTAIN RESOLUTION TO ADOPT 2024 BUDGET.

LARIMER COUNTY PID #56 BOYD'S WEST RESOLUTION TO ADOPT 2024 BUDGET.

LARIMER COUNTY PID #57 COBBLESTONE FARMS RESOLUTION TO ADOPT 2024 BUDGET.

LARIMER COUNTY PID #58 MISTY CREEK RESOLUTION TO ADOPT 2024 BUDGET.

LARIMER COUNTY PID #59 GRASSLANDS RESOLUTION TO ADOPT 2024 BUDGET.

LARIMER COUNTY PID #60 SMITHFIELD MAINTENANCE RESOLUTION TO ADOPT 2024 BUDGET.

LARIMER COUNTY PID #60 SMITHFIELD DEBT RESOLUTION TO ADOPT 2024 BUDGET.

LARIMER COUNTY PID #61 LITTLE THOMPSON RESOLUTION TO ADOPT 2024 BUDGET.

LARIMER COUNTY PID #62 RIDGEWOOD MEADOWS RESOLUTION TO ADOPT 2024 BUDGET.

LARIMER COUNTY PID #63 AUTUMN CREEK RESOLUTION TO ADOPT 2024 BUDGET.

LARIMER COUNTY PID #64 SOARING PEAKS RANCHES RESOLUTION TO ADOPT 2024 BUDGET.

LARIMER COUNTY PID #65 RIVIERA ESTATES RESOLUTION TO ADOPT 2024 BUDGET.

LARIMER COUNTY PID #66 CARTER LAKES HEIGHTS RESOLUTION TO ADOPT 2024 BUDGET.

LARIMER COUNTY PID #67 MANOR RIDGE ESTATES RESOLUTION TO ADOPT 2024 BUDGET.

LARIMER COUNTY PID #68 SCENIC RANCH ESTATES RESOLUTION TO ADOPT 2024 BUDGET.

LARIMER COUNTY PID #69 CRYSTAL VIEW RESOLUTION TO ADOPT 2024 BUDGET.

LARIMER COUNTY PID #70 TRAPPERS POINT RESOLUTION TO ADOPT 2024 BUDGET.

LARIMER COUNTY PID #71 ROCKVIEW WILDFLOWER RIDGE RESOLUTION TO ADOPT 2024 BUDGET.

LARIMER COUNTY PID #73 MEADOWS AT ROLLING HILLS RESOLUTION TO ADOPT 2024 BUDGET.

LARIMER COUNTY PID #74 EAGLE CREST RESOLUTION TO ADOPT 2024 BUDGET.

LARIMER COUNTY SHARED ROAD

LARIMER COUNTY PUBLIC TRUSTEE

LARIMER COUNTY PEST CONTROL DISTRICT

M O T I O N

Commissioner Stephens moved that the Board of County Commissioners approve the Resolution to adopt the 2024 budget for the other entities [Improvement Districts, Shared Road, Public Trustee and Pest Control District] of the County of Larimer, State of Colorado.

Motion carried 3-0.

5.COUNTY OF LARIMER RESOLUTION TO APPROPRIATE SUMS OF MONEY FOR 2024: Mr. Behunin explained that this Resolution controls the amount of expenses that each department and elected office has within the general fund. It's done by department and elected office and for other funds – internal service funds, special funds, enterprise funds – the expenses are controlled at the fund level.

M O T I O N

Commissioner Kefalas moved that the Board of County Commissioners approve the Resolution to appropriate the sums of money for 2024 of the County of Larimer, State of Colorado.

Motion carried 3-0.

6.COUNTY OF LARIMER RESOLUTION TO DESIGNATE 2024 ENDING FUND BALANCES: Mr. Behunin explained that this Resolution is to designate 2024 ending fund balances (also called reserves). Fund balances that are unrestricted; undesignated; fund balances for emergencies; working capital (cash flow); reserves for capital outlay; future capital projects; and, future programs and services.

M O T I O N

Commissioner Stephens moved that the Board of County Commissioners approve the Resolution to designate 2024 ending fund balances of the County of Larimer, State of Colorado.

Motion carried 3-0.

7.COUNT OF LARIMER RESOLUTION TO DELEGATE CERTIFICATION AND SUBMISSION OF MILL LEVY AUTHORITY: Mr. Behunin explained that this Resolution is

for all of the taxing authorities that are within Larimer County boundaries. They submit their Mill Levy Certification Forms, adopt their budgets, and submit them for County approval. They upload those amounts into the County Treasurer's database and submit them to the Assessor and required state agencies.

Commissioner Kefalas confirmed with Mr. Fudge: January 3rd is the deadline for the Assessor to send in the values. January 10th is the deadline for the taxing authorities to send Larimer County their Mill Levies. January 17th is Larimer County's deadline to submit them to the Assessor.

M O T I O N

Commissioner Kefalas moved that the Board of County Commissioners approve the Resolution to delegate certification and submission of Mill Levy Authority of the County of Larimer, State of Colorado.

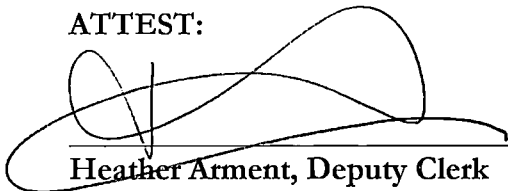
Motion carried 3-0.

Commissioner Shadduck-McNally declared there being no further business, the Board adjourned at 2:20 p.m.


JODY SHADDUCK-MCNALLY
BOARD OF COUNTY COMMISSIONERS

**TINA HARRIS
CLERK AND RECORDER**

ATTEST:


Heather Arment, Deputy Clerk

