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LARIMER COUNTY

2025 REVISED AND 2026 PROPOSED BUDGETS



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 one of the most important functions of 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

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January 01, 2025

Christopher P. Morill

Executive Director

LARIMER COUNTY | COUNTY MANAGER

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

To: Board of County Commissioners
Larimer County Residents
From: Lorenda Volker, County Manager
Date: October 10, 2025
SUBJECT: 2025 Revised and 2026 Proposed Budgets



Dear Commissioners and Residents,

The County Manager is responsible for presenting an annual budget to the Board of County Commissioners. This 2026 Proposed Budget aligns with the Board's priorities as well as the County's longstanding practice of fiscal responsibility. The 2026 Proposed Budget complies with state laws, budgeting principles, funding requirements, and the Board's guidance.

Larimer County consists 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 people 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 above \$50,000 and they are expected to benefit the community for years to come. This includes investments in buildings, roads, property, vehicles, equipment, and replacement of major assets. The first year of each five-year capital plan is included in the annual budget.

In addition to planning for capital needs, the County must also prepare for natural disaster costs, including increasingly frequent wildfires and floods. To make year-to-year expenses comparable, disaster response costs are separated from the County's normal operational budgets. The 2026 Proposed Budget includes funding for mitigation, response, and disaster recovery efforts.

In 2024 the Colorado General Assembly passed legislation that lowered counties' property tax assessment rates and put a new cap on property tax revenue growth now in effect. Our state and federal partners are also experiencing increased uncertainty—resulting in additional requirements and reduced funding levels across some of our largest grant programs. Human Services public benefits supporting essential needs like food and healthcare, reimbursement for disaster recovery and mitigation, and public health programs are all facing significant fiscal challenges.

While Larimer County reserves are healthy, forecasts under these new fiscal conditions show a \$6 million dollar gap between expected revenues and expenses beginning in 2027. This year we undertook an extensive review to find ways to close that gap. Our work included reviewing a comprehensive inventory of all County programs, including funding sources and annualized costs. We solicited reduction ideas from staff, department directors, and elected officials (no idea was too small to be considered) and we reviewed fees to ensure full cost recovery. Finally, we limited the amount of new service proposals in the 2026 Proposed Budget. The changes made from these efforts are outlined in the tables at the end of this letter and work to close the gap will continue through 2027.

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 as 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 alignment with County goals and the adopted Strategic Plan.

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 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 residents' 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 2026 Proposed Budget.

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. Recent state property tax legislation limits property tax revenue growth to 10.5% per two-year reappraisal cycle, with exceptions for new construction, property taxes used for disaster recovery, and expiring tax-increment financing districts. This revenue growth cap begins with the 2025 reappraisal and the 2026 Budget.

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. Sales tax revenue is projected to decline by 1.7% in 2026 due to slower consumer spending, lower inflation, and a shift in preferences from retail goods to services. The County collects four dedicated sales taxes that fund specific, voter-approved services:

- A 0.15% (15¢ on \$100) sales tax supports Larimer County jail operations, generating enough revenue to cover about one-quarter 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 the Longview Behavioral Health Facility in 2023 using this tax.
- 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 critical 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:

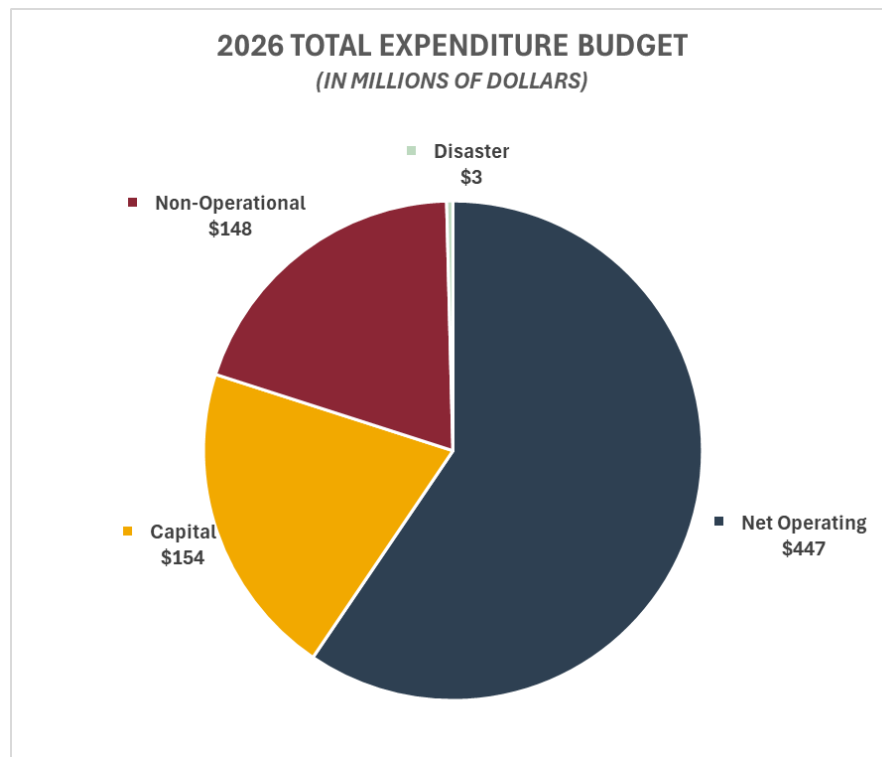
The Office of the Treasurer and Public Trustee invests Larimer County's reserves in safe, interest-bearing public funds investments. Although federal interest rates are expected to decline in the coming months and years, Larimer County earnings are budgeted to remain stable at least through 2026 as forward-thinking investments from prior years continue to provide high returns. We will continue to closely monitor trends around interest rates and adjust our forecasts accordingly.

Grants from State and Federal Programs: In 2026, state and federal grants are expected to decline. Our largest allocations include Human Services, Economic and Workforce Development, Health and Environment, and Community Justice Alternatives, which are all budgeting for lower program allocations. Many one-time grants such as disaster reimbursements are no longer expected in 2026.

Expense Highlights

Budgeted expenses are organized into four primary categories that reflect the full range of County operations. **Operating** costs represent the day-to-day expenses required to deliver essential public services to residents. **Capital projects** include major infrastructure and facility investments planned for completion or advancement during the budget year. **Disaster recovery** costs account for expenditures associated with response, restoration, and mitigation following natural or declared disasters. Finally, **non-operational** expenses capture internal financial activities such as charges between departments, fund transfers, sales tax administration, and internal service costs that support overall County functions.

The following chart provides a snapshot of how these four categories are distributed in the **2026 Proposed Budget**, illustrating the proportion of total expenditures dedicated to maintaining services, investing in infrastructure, responding to emergencies, and managing internal financial responsibilities.



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 appropriately 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 2026 Proposed 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 while expanding their effectiveness through partnerships and being mindful of fiscal limitations.

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.

Capital improvement programs will continue in the 2026 Proposed Budget. The Solid Waste Department capital budget includes closing costs for the old landfill and opening costs for the new North landfill and transfer station. The focus remains on the reduction, reuse, or recycling of materials and increasing the diversion of materials from the landfill, meeting state environmental requirements, and seeking grants to assist with these efforts. Ongoing discussions with regional partners are focused on ensuring long-standing partnerships are nurtured and developed and the financial viability of landfill facilities remains sound.

The capital budget for The Ranch Events Complex includes continuing to implement a campus Master Plan funded through the dedicated sales tax, the issuance of certificates of participation to facilitate project completion in a shorter time frame, and continued exploration of private partnership opportunities. 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. Upcoming projects in the near term include the great lawn and amphitheater, wayfinding and monument Signage, and facility modernizations and upgrades. The Ranch continues to emphasize streamlining operations and efficiencies, nurturing community partnerships, and ensuring long-term financial sustainability.

Natural Resources remains committed to emphasizing partnerships and grant opportunities to support the portfolio of properties in their care including making progress on the Chimney Hollow Open Space Adaptive Management Plan. In 2026 the department will continue to focus on acquisition, conservation, and maintenance of County open spaces while making incremental improvements to both facilities and department operations to address growing demands for service by our community. Revenues related to visitor fees continue to be affected by the state's vehicle registration *Keep Colorado Wild Park Pass* program. The department has initiated efforts to increase visitors to County parks over the last several years including adopting an 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. To address this, the County Commissioners have authorized a ballot measure that would levy a 0.15% sales tax (15¢ on every \$100 of retail sales) to support funding for capital capacity projects for County roads, if approved by voters in November 2025.

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. This is anticipated to be further complicated in 2026 as these programs navigate changing federal and state requirements for program administration and funding challenges.

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 community health issues while working through shifting priorities and funding streams at the federal level. Their ongoing work as an arm of the Colorado Department of Health and Environment includes addressing issues related to the built environment including inspecting and permitting septic systems, measuring air quality, and conducting restaurant inspections. The 2026 Proposed Budget also provides for awarding impact

grants to community providers and partners through the Behavioral Health Services Department as well as the operational costs for the Acute Care Center at the County's Longview Behavioral Health Campus and administration of these key programs. Operations at the Acute Care Facility are provided through a contract with SummitStone Health Partners and have been expanded in 2025 to include an adolescent care unit. These programs and services are supported by a 2018 voter-approved dedicated behavioral health sales tax and a revenue share of claims paid for services at the Acute Care Center.

The County continues to deliver high-quality programming in our Human Services Department, 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. Both of these departments are navigating funding and programmatic uncertainty and will continue to closely monitor the impact of any changes to program administration requirements as they receive direction from federal and state agencies.

Larimer County continues to advance regional efforts to expand affordable housing by working closely with other local governments and nonprofit organizations. The 2026 Proposed Budget maintains funding for eviction prevention and landlord partnership programs, while ongoing analysis will help define the County's future role in housing based on identified gaps and the work of our community partners.

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 2026 Proposed Budget includes funding to conduct these important services including elections, property value assessment, property tax administration, motor vehicle licensing, and recording.

The Office of the Treasurer and Public Trustee continues to streamline statutory responsibilities and invest the County's funds judiciously. 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 Clerk and Recorder's Office remains focused on conducting secure elections and exceeding customer expectations for motor vehicle registrations while the Public Affairs office continues to focus on community outreach with an emphasis on increased engagement as well as assessing 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 2026 Proposed Budget allocates funding to ensure these programs operate efficiently and effectively meet or exceed the needs of their internal customers.

Looking to the Future

The following are 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 support the funding of 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.

Future Ready and Climate Smart: Larimer County is committed to operating responsibly and planning for the future through its programs, purchasing decisions, equipment, and facilities. The County has 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 Federal Emergency Management Agency (FEMA)-qualifying disaster, the County relies on these reserves for temporary and permanent repairs to public infrastructure before receiving federal reimbursement, which can take many years. Maintaining sufficient reserves for disaster response and recovery is critical for the community, especially as new direction from FEMA regarding financial assistance for public infrastructure restoration is being developed.

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 2026 Proposed Budget aims to maintain these favorable conditions by addressing a structural budget deficit, addressing facility needs, and carefully monitoring the ongoing impacts of capital commitments.

Property Tax Deficit: The primary source of discretionary revenue for the County is property tax. In 2022, 2023, and twice in 2024 the state legislature passed legislation impacting property assessment rates in response to rapidly rising values across the state. The cumulative impact of this legislation is reducing the County's annual property tax revenue by millions and limiting future revenue growth. The current forecast indicates that Larimer County needs to identify \$6 million in savings by FY 2027 to close the gap between revenues and expenses. We will achieve these savings over the next two years through a combination of identifying efficiencies, program reductions, limits on spending increases, and reviewing program revenues.

Reductions: Departments and elected offices were asked to prepare ongoing budget reduction proposals and did so in amounts well above what was needed to close the \$6 million budget gap. These conversations are never easy, and it speaks to the caliber of Larimer County's staff and elected officials that we were able to have frank discussions and make difficult decisions. We have identified approximately \$4 million in savings through the 2026 budget process and continue to seek ways to close the gap in 2027. Not all savings from reduction proposals will be realized immediately; some will be enacted over multiple fiscal years and will result in long-term savings for Larimer County. Some of the more significant recommended reductions to achieve this goal are listed in chart below.

| Key Program Reductions by Department | | Estimated Savings |
|--------------------------------------|--|-------------------|
| Board of County Commissioners | Elimination of 1.00 communications FTE, elimination of a County code website hosting contract, reduction in projects funding, and reduction in advisory boards support. | \$192,532 |
| Community Justice Alternatives | Eliminate General Fund subsidy of state-funded, County-managed Community Corrections programs by 2028 – offset by Medicaid billing for qualifying client services as piloted in 2024. | \$1,700,000 |
| Clerk and Recorder | Reduce operating budgets in Recording, Motor Vehicle, and Elections through efficiency gains. | \$622,000 |
| Economic & Workforce Development | Eliminate Small Business Sustainability Program established during the COVID-19 pandemic and serve through other programs. | \$45,000 |
| Emergency Management | Reduce community wildfire mitigation grant funding without eliminating the program. | \$50,000 |
| Financial Services | Reduce ADA Capital Improvement Budget (\$50,000 for two years) – this will also support a focus on digital accessibility activities by staff. | \$100,000 |
| Human Resources | Reduce employee stipends; align workers compensation wage continuation policy with statutory requirements. | \$185,000 |
| Human Services | Redirect dedicated resources allocated to child abuse prevention to offset program increases—work continues through case workers. No immediate savings but reduces need for additional dollars. | \$0 |
| Housing Stability Office | Eliminate funding for <i>HomeShare</i> and the Larimer Home Improvement Program (LHIP) based on low participation and other funding availability outside of County property taxes. Eviction prevention direct assistance and legal aid will be funded by a one-time federal funding source in 2026 rather than General Fund. | \$519,000 |
| Information Technology | Shift a portion of public safety radio console equipment replacement cost to LETA. Migrate Community Justice client management software to on-premises application to eliminate need for costly annual license payments. | \$381,000 |
| Multiple Departments | Reduce support, consolidate, and eliminate advisory boards. Savings in staff time is an estimate. Resources will be reallocated to offset and avoid other cost increases. | \$100,000 |

Revenue Review: Departments and elected offices also reviewed programs to confirm that fees accurately reflect the full cost of providing public services, especially in areas currently subsidized by property taxes. The 2026 Proposed Budget incorporates the following revenue adjustments.

| New/Updated Revenues by Department | | Estimated Revenue |
|------------------------------------|---|-------------------|
| Coroner | Update morgue usage fee to align with inflationary cost increases and comparable fees across the state. | \$10,000 |



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| Information Technology | Explore partnerships with other local governments to share the cost of software developed by Larimer County and licensed by other jurisdictions. | \$250,000 |
| Community Development | Implement a Short-Term Rental license renewal fee in addition to the initial license fee consistent with other local governments. | \$50,000 |

Service Proposals: Even in a reduction year Larimer County reviews how supplemental funding can enhance program effectiveness or improve efficiency. The following service proposals are recommended and have been included in the 2026 Proposed Budget.

| New Proposed Budget Service Proposals | | Estimated Expense |
|---------------------------------------|---|-------------------|
| Clerk and Recorder | Board of Equalization Scheduling Software (efficiency gain). | (\$62,000) |
| Community Development | Humane society contract cost increase. | (\$21,720) |
| Community Development | Code Enforcement property cleanup costs are carried by the department until a lien is enforced/property sold. | (\$125,000) |
| District Attorney | Search Warrant Review Attorney (adding 0.25 FTE) to convert part-time position to full-time to facilitate filling the position. | (\$24,956) |
| Economic and Workforce Development | Regional Economic Development Marketing Initiative. | (\$25,000) |
| Facilities Services | Maintenance costs of new Emergency Services facility. | (\$82,950) |
| Human Services | Human Services Program Stabilization Funding – support for new federal requirements for administering SNAP and Medicaid. | (\$1,000,000) |
| Information Technology | Software projects funding to support department efficiency efforts. | (\$100,000) |
| Multiple Departments | Human Resources identified pay grade changes late in the budget preparation process in various service areas. | (\$559,667) |

I would like to extend my sincere appreciation to the departments and elected offices for their contributions in achieving our expense reduction targets for the 2026 Proposed Budget, as well as their ongoing efforts to control expenditures for the 2025 Revised Budget. While the future remains somewhat uncertain, I commend our Larimer County leadership team for upholding our reputation of operating within our means. Their thoughtful approach to both the services they provide and how they provide them reflects the County's commitment to responsible stewardship of taxpayer dollars. This careful management ensures that public services continue to benefit the community into the future and plays a critical role in maintaining the trust of Larimer County residents.

Sincerely,

Lorenda Volker
County Manager

Section A – Introduction & Overview

Budget Quick Guide

Overview

This document contains the 2025 Revised and 2026 Proposed 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 executive summary highlights major issues impacting Larimer County and 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.

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: | The official budget approved by the Board of County Commissioners at the beginning of the fiscal year. It consolidates all operating appropriations and new capital projects for that year. |
| Balanced Budget: | A budget in which total expenditures are equal to or less than available revenues, including any fund balances. |
| Capital Outlay: | A category of expenditures for large, one-time purchases related to capital projects. Examples include land acquisition, construction contracts, and equipment or vehicles with useful lives exceeding three years. |
| Capital Project: | A significant, often multi-year project aimed at replacing or expanding the county's infrastructure or assets. These projects are part of a rolling five-year Capital Improvement Plan (CIP) . |
| Charges for Service: | Fees collected from individuals or organizations in exchange for county services, such as landfill usage fees. |
| Capital Improvement Plan (CIP): | A rolling five-year plan detailing all planned and budgeted capital expenditures and revenues. It includes specific projects for the current year and projections for the following four years. |
| Full Time Equivalent (FTE) | A unit measuring employment, equating to 2,080 working hours per year (approximately 40 hours per week for a full year). |
| Fund: | A self-balancing set of accounts used for tracking specific revenue and expenditures, governed by finance-related legal rules, audits, and any applicable ballot or contractual provisions. |
| Fund Balance: | The accumulated financial reserves from previous fiscal years. |

Larimer County 2026 Budget

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| Improvement District: | A local taxing district within the county government, established to fund the installation and maintenance of public improvements, typically in subdivisions within unincorporated areas of the county. Further details can be found on the County Engineer's website . |
| Interfund Transfers: | The movement of money from one county fund to another for various purposes. |
| Intergovernmental Revenues: | Funds received from other governmental entities, 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 collected for conducting county-regulated activities, such as liquor licenses for restaurants or camping permits for county parks. |
| Mill Levy: | The rate of property taxation, calculated by multiplying the mill rate by a property's taxable value and dividing by 1,000. |
| Operating Costs: | Recurring expenses related to day-to-day county operations, such as utilities, contracts, non-capital equipment, studies, food, and fuel. These costs are distinct from capital outlay, personnel, debt, or transfers. |
| Proposed Budget: | The budget recommendation submitted by the County Manager to the Board of County Commissioners by October 15th for the upcoming 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 geographic areas of the County that are not part of a city or town. |

Short Term Trends

The 2026 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 legislation is passed, economic conditions change, and projected revenues and expenses are refined.

The following short-term trends helped shape the 2026 Budget:

Property Tax Revenues

Property taxes remain Larimer County's largest source of revenue. Recent 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 latest reappraisal saw some value added with new construction and a rise in commercial values, but residential property values were largely flat.

Sales, Use, and Specific Ownership Taxes

Sales, use, and specific ownership taxes are forecasted to generate \$91.5 million in 2026, representing a modest decline compared to the 2025 Revised Budget. For the first half of 2025, actual sales and use tax collections have trailed budget projections by approximately 0.25%, reflecting the ongoing shift in consumer spending. Conversely, specific ownership taxes are anticipated to rise by just under 2%.

Intergovernmental Revenues

Revenues from federal, state, and local partners are projected to decrease by 14% in 2026. Some of the reductions in budgeted intergovernmental revenues are the result of the end of one-time projects. Other declines reflect shifting priorities and limited funding at the state and federal governments, as is the case with smaller allocations and fewer grant opportunities for the Department of Health and Environment, the Department of Human Services, and the Office of the Sheriff. Larimer County will continue to closely monitor changes being made by our state and federal partners to prepare for impacts.

Personnel

Larimer County uses a data-driven approach to compensation to remain competitive in the labor market. County hiring ranges are based on other employers' pay. Recruitment and retention challenges remain, particularly in public safety, part-time, and seasonal roles. The 2026 Budget includes a 2% adjustment to pay ranges for most positions, effective January 2026, and a 3% merit-based increase, awarded on employees' hiring anniversary. Temporary staff wages and overtime are budgeted according to projected workload. Overall personnel budgets are expected to rise by 2.8% in 2026.

Operating Expenditures

Inflation rates are expected to remain below 3% in 2026. However, Larimer County continues to face significant cost increases in areas such as public safety, software, behavioral health contracts, wildland fires, and liability insurance. A significant potential risk to operating expenditures is the state's poor fiscal situation, which may result in state program costs being shifted to local governments. Overall, operating expenditures will be generally 7% percent lower in the 2026 Budget than the 2025 Revised Budget due to the end of one-time disaster-funded and capital projects that had expenses classified as operating expenditures.

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.

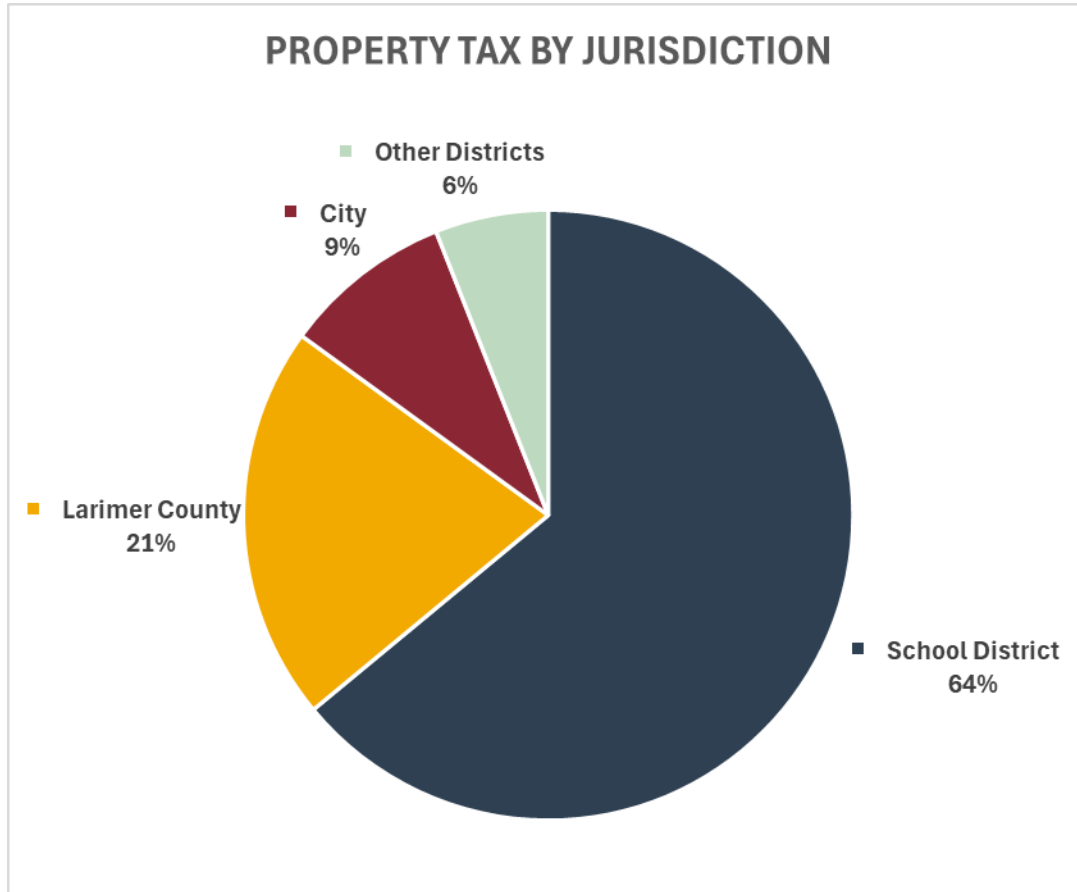
Certificates of Participation

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. The Ranch also issued certificates of participation in 2025 to fund its capital master plan projects and will also budget an annual payment of \$10.5 million starting in 2026.

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 2026 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 | 2024 | 2025 | 2026 | % Change 2025 to 2026 |
| Total Assessed Value | \$9,170 | \$9,100 | \$9,829 | 8% |
| TIF Value | \$479 | \$492 | \$573 | 16% |
| NET ASSESSED VALUE | \$8,691 | \$8,608 | \$9,256 | 7.5% |
| Actual Values | | | | |
| New Construction | \$1,906 | \$1,204 | \$1,529 | 27% |
| TOTAL ACTUAL VALUE | \$90,839 | \$91,809 | \$103,238 | 12% |

Larimer County 2026 Budget

Larimer County 2026 Property Taxes (excludes Pest and Improvement Districts)

- **Property tax revenue will increase by 7.5% percent in 2026.** In this reappraisal residential values were relatively unchanged, but some commercial properties experienced 20% growth in values. Larimer County also added 1.5% in value growth new construction. Property taxes remain Larimer County's largest source of revenue.
- **Larimer County will continue the current operating mill levy of 21.571 mills.** This levy has been at the same rate since 1992. It excludes the abatement mill levy authorized under Colorado law to regain lost revenue due to abatements and refunds.
- **Larimer County will also levy 0.173 mills** to recover \$1,603,252 reduced from the tax roll due to 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 is budgeted to contribute \$6,942,000 to the operation of Foothills Gateway in 2026.
- **2026 Larimer County Government Mill Levy:**
 - Larimer County Operating Mill Levy 21.571
 - State Abatement Mill Levy 0.173
 - **TOTAL County Operations Mill Levy:** **21.744**
 - Foothills Gateway Levy 0.750
 - GRAND TOTAL Mill Levy: 22.494
 - Change from 2025: 0.033

The Larimer County property tax due for the owner of a \$550,000 home (taxable value of \$34,375) would be \$773 in 2026. This includes taxes on the county base operating mill levy (21.571), the state abatement mill levy (0.173), 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 (In Millions) | | | | |
|--|----------------|----------------|----------------|--------------------------|
| Fund | 2024 Actual | 2025 Adopted | 2026 Proposed | % Change 2025 to 2026 |
| 101 - General Fund | \$161.0 | \$164.0 | \$177.4 | 8% |
| 252 - Road and Bridge | \$3.5 | \$3.7 | \$3.8 | 3% |
| 262 - Human Services | \$12.1 | \$12.9 | \$13.4 | 4% |
| 282 - Health and Environment | \$4.7 | \$5.1 | \$5.3 | 4% |
| County Services Total | \$181.3 | \$185.7 | \$199.9 | 8% |
| | | | | |
| 268 - Foothills Gateway | \$6.5 | \$6.5 | \$6.9 | 6% |
| 268 - Foothills Gateway Total | \$6.5 | \$6.5 | \$6.9 | 6% |
| GRAND TOTAL | \$187.8 | \$192.2 | \$206.8 | 8% |

Larimer County 2026 Budget

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

| Table 3: Mill Levy Comparison | | | | |
|---------------------------------------|---------------|---------------|---------------|--------------------------|
| Fund | 2024 | 2025 | 2026 Budget | % Change 2025 to 2026 |
| 101 – General | 19.219 | 19.049 | 19.133 | 0% |
| 282 – Health & Environment | 0.542 | 0.592 | 0.573 | -3% |
| 252 – Road & Bridge | 0.411 | 0.427 | 0.411 | -4% |
| 262 – Human Services | 1.399 | 1.503 | 1.454 | -3% |
| Base Mill Levy | 21.571 | 21.571 | 21.571 | 0% |
| Less: Temporary (One-Time) Tax Credit | -0.632 | - | - | - |
| Plus: Abatements & Refunds Levy | 0.056 | 0.140 | 0.173 | 24% |
| TOTAL For County Services | 20.995 | 21.711 | 21.744 | 0% |
| 268 – Foothills Gateway | 0.750 | 0.750 | 0.750 | 0% |
| COUNTY GRAND TOTAL | 21.745 | 22.461 | 22.494 | 0% |

Revenue Summary

Overview

The 2026 Budget includes nearly \$553 million in external revenues, a decrease of \$70 million from the 2025 Revised Budget. External revenues include property taxes, sales and use taxes, intergovernmental revenues, external charges for services, grants, interest earnings, licenses, permits, financing proceeds, and other miscellaneous revenues. The 2026 Budget also includes \$132 million in internal revenues, including transfers between funds and interdepartmental charges for services. These are also decreasing by \$29 million over the 2025 Revised Budget.

In total, the 2026 Budget includes \$685 million in revenues to fund \$751 million in expenses, resulting in a one-time use of fund balance of nearly \$66 million. This planned drawdown will support major one-time capital projects identified in master plans, especially through The Ranch, Facilities Services, and Solid Waste.

Overall, 2026 budgeted revenues are \$100 million lower than the 2025 Revised Budget (\$685 million vs. \$785 million), primarily due to the \$110 million certificates of participation proceeds issued by The Ranch in 2025 that are not budgeted in 2026.

Balanced Budget

The Larimer County 2025 Revised and 2026 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 | 2025 Revised Budget | 2026 Proposed Budget |
| Beginning Fund Balance | \$403,072,452 | \$430,390,566 |
| + | + | + |
| Revenues | \$785,098,974 | \$685,536,740 |
| - | - | - |
| Expenses | \$757,579,581 | \$751,204,110 |
| = | = | = |
| Ending Fund Balance | \$430,591,845 | \$364,598,487* |

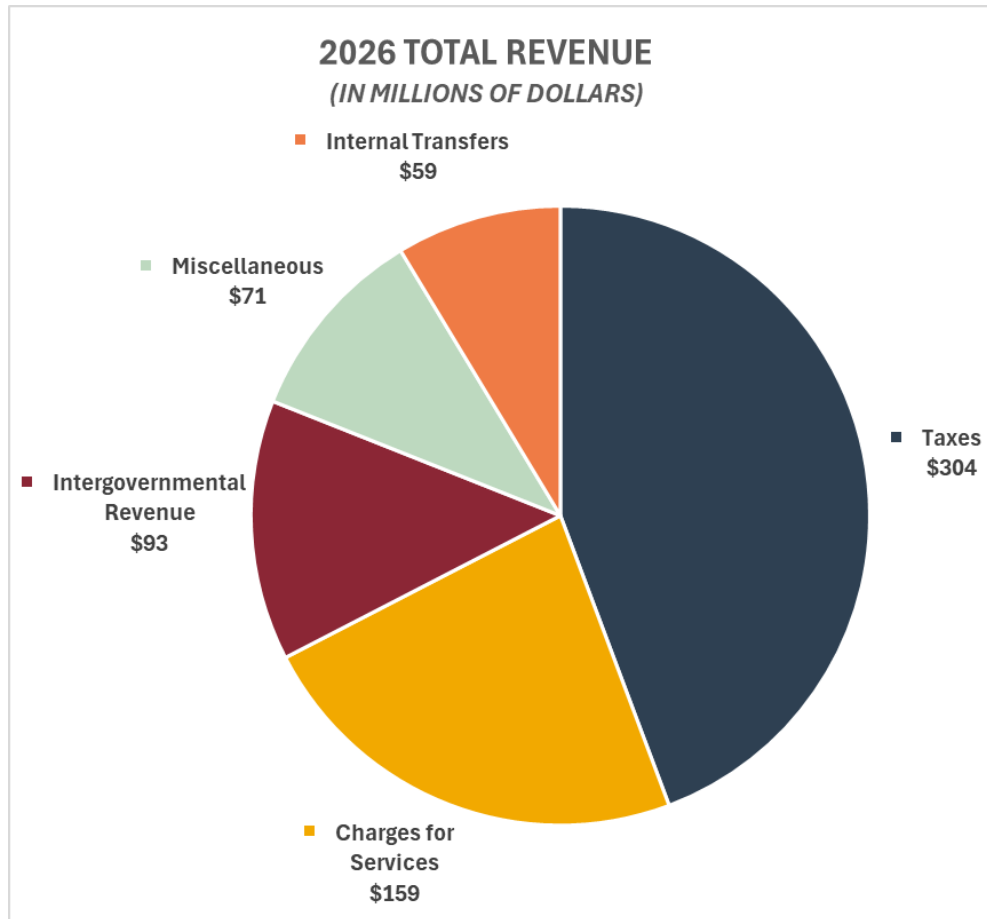
*2026 ending balance is understated by \$124,709 due to tracking of Public Trustee Fund reserves outside of the budget system.

Revenue Estimate Methodology

Larimer County's Budget Preparation and Financial Policies provide guidelines for forecasting and budgeting revenues. Revenue estimates are developed using "conservative, objective, and analytical approaches." The process includes analysis of probable economic changes and their impacts on revenues, historical collection rates, and revenue trends.

Composition of Revenues

Larimer County's revenue sources are grouped into four major categories: taxes (property, sales, and use), charges for services, intergovernmental revenues, and other miscellaneous revenues. The relative proportions of each category are shown in the following chart.



Revenue Analysis by Category

Taxes

Property tax revenues are projected to increase by \$14.7 million in the 2026 Proposed Budget, driven by value added from new construction and higher assessed commercial values. This figure includes all property taxes and assessments collected on behalf of Foothills Gateway, the Weed District, and various improvement districts.

Approximately \$6.9 million in property taxes will be collected and passed through to the Foothills Gateway facility for individuals with intellectual and developmental disabilities, representing about a 7 percent increase over 2025.

Sales and use tax revenues are budgeted to decline slightly to \$78 million in 2026. These 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 2026, while motor vehicle use taxes are projected to decline by 13% and building use taxes by about 11%.

Specific Ownership Taxes are budgeted to increase by approximately 1.8% in 2026 to more than \$13 million.

Charges for Services

Charges for services include licenses, permits, fees, and both internal and external payments for public services provided by Larimer County. Major sources include landfill fees, park entrance fees, camping permits, building permits, and event fees at The Ranch.

The largest revenue increases from 2025 to 2026 are expected in fees related to the 2026 midterm elections, landfill charges at the new transfer station, and increased revenue through the Acute Care facility at Larimer County Behavioral Health Services' Longview Campus. The largest decrease will occur in client fees from the Economic and Workforce Development Center as those programs experience grant reductions. Internal charges for IT support, facilities services, and self-funded insurance programs are expected to rise.

Overall, charges for services are budgeted to increase by 6%, from \$150 million in the 2025 Revised Budget to \$158 million in the 2026 Proposed Budget.

Intergovernmental

Intergovernmental revenues are expected to decrease by nearly \$15 million—from \$109 million in the 2025 Revised Budget to \$93 million in the 2026 Proposed Budget—due to the conclusion of major federal pandemic, flood, and disaster recovery reimbursements. Additional reductions in grants are anticipated across multiple departments, including Workforce Development, Health and Environment, Human Services, and the Sheriff's Office. The Department of Natural Resources also anticipates fewer intergovernmental revenues related to land acquisition partnerships, though these could increase later through a budget amendment if new open space acquisition opportunities arise in 2026.

Internal Transfers

Internal transfers allocate funds within and between departments to cover replacement programs, local grant matches, facility costs, and capital projects. The \$143 million decline in internal transfers from the 2025 Revised to the 2026 Proposed Budget reflects the end of a one-time transfer of certificates of participation proceeds into The Ranch Fund. Transfers related to open space acquisitions and the Emergency Services capital project are also ending in 2026.

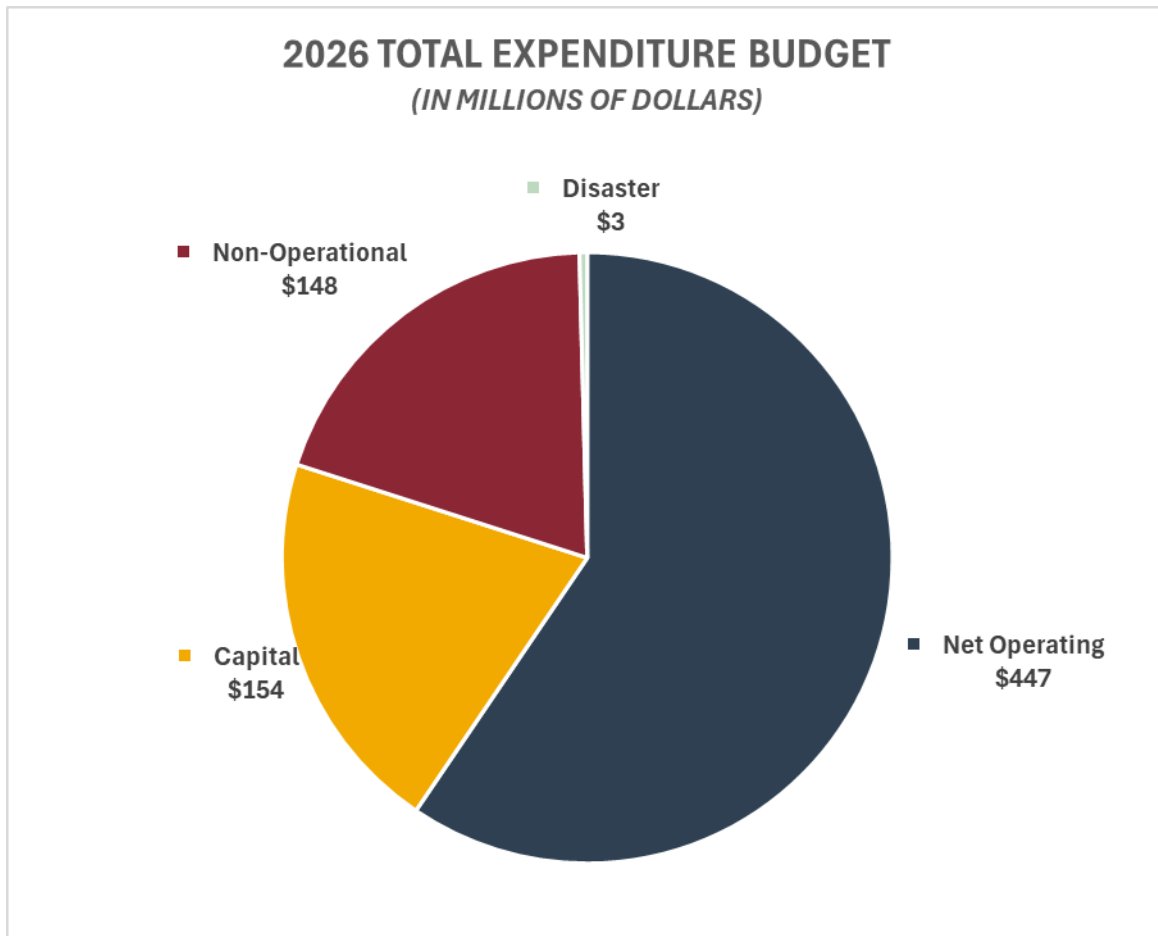
Miscellaneous

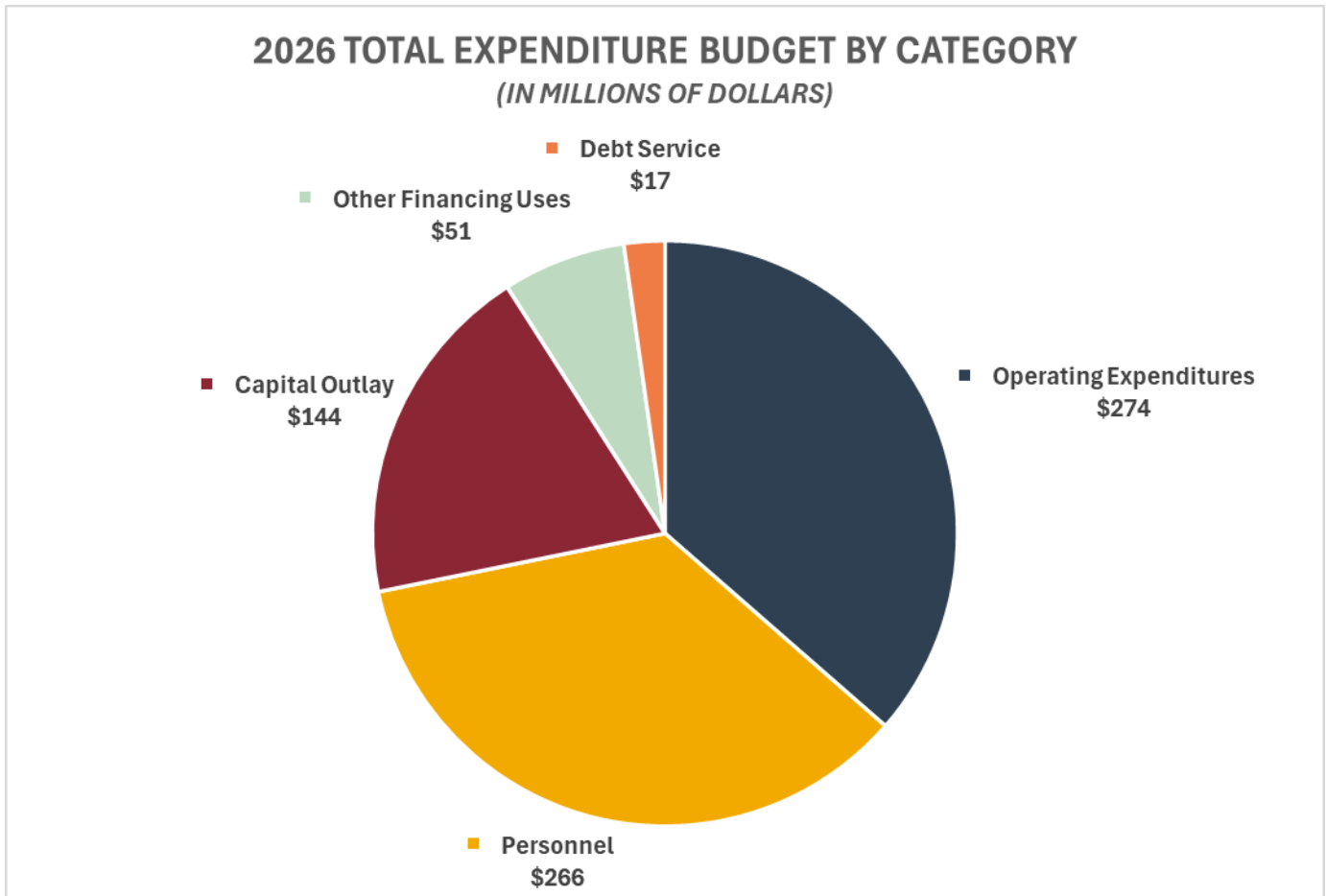
Miscellaneous revenues, including private grants, refunds, donations, and interest earnings, are budgeted to increase by \$34 million, primarily due to the expectation that The Ranch will secure a major private partner to contribute to campus master plan development.

Expenditure Summary

Overview

Larimer County is budgeting \$751 million in total expenses for 2026, a \$6 million decrease from the 2025 Revised Budget. This total includes \$148 million in non-operational expenses, \$3 million in disaster recovery expenses, and \$154 million in capital expenses, leaving a net operating expense budget of \$447 million. Although disaster recovery spending will be substantially lower in 2026, the net operating expense budget is increasing by \$12 million, which is a 3% increase over 2025.





Personnel Costs

Following a compensation market analysis, Human Resources recommended a 2% increase to all pay ranges beginning in January 2026, along with a 3% merit-based increase awarded on employees' work anniversary dates. The labor market remains tight, particularly for seasonal and temporary positions. These adjustments also include additional funding for payroll taxes and retirement contributions. Modest increases are expected for benefits such as medical, dental, disability, life, and unemployment insurance.

Operating Expenditures

Operating expenditures are projected to decrease by \$22 million in the 2026 Proposed Budget. The reduction is primarily due to the conclusion of one-time disaster recovery spending and the completion of projects in disaster response, facilities, road maintenance, and solid waste services.

Capital Outlay

Spending on capital outlay fluctuates from year to year as large, multimillion-dollar projects begin and conclude. The 2026 Proposed Budget includes \$43 million more in capital outlay due primarily to planned construction of major new facilities at The Ranch. Nearly \$83 million in capital outlay is budgeted for The Ranch, \$12 million through Facilities to complete a new emergency services building, and \$14 million for new vehicles through Fleet Services. Additional capital investments are planned for open space preservation, enterprise software upgrades, and road improvements.

The budget will be adjusted as capital project timelines evolve.

Debt Service

Debt service expenses include certificates of participation (COPs), which are budgeted at nearly \$17 million in 2026. Of this total, approximately \$6 million is allocated to financing costs for the Jail Improvement Project, \$10 million to repay financing at The Ranch, and about \$500,000 to improvement district projects managed by Larimer County and funded by property owners within those districts.

Interfund Transfers

The 2026 Budget includes \$51 million in interfund transfers, a decrease of \$41 million from the 2025 Revised Budget. This reduction is primarily due to fewer capital projects requiring multiple funding sources.

A new annual transfer of \$10.6 million from The Ranch to a debt service fund will begin in 2026. Budgeted transfers within the Department of Natural Resources for parks and open space capital projects total \$6 million. Regular annual transfers from the General Fund to support special revenue and capital replacement funds are budgeted at \$32 million.

Changes to the Base Budget

Most Larimer County services are mandated by state statutes and do not change significantly from year to year. To align with this service delivery model, Larimer County uses an incremental budgeting method. Each year, the Board of County Commissioners approves a base budget target for every department and elected office supported by property taxes. This target is based on the prior year's adopted budget, adjusted for expected changes in expenses and revenues. Department and elected offices may then have their base budgets modified through commissioner-directed reductions or increases called service proposals.

The Office of Performance, Budget, and Strategy also conducts zero-based budgeting with select departments on an as-needed basis to validate and refine the incremental approach. As part of the 2026 budget development process, staff also reviewed an extensive inventory of all county programs and services in collaboration with county elected officials and department leadership.

During the 2026 Budget process, the Board of County Commissioners reviewed over 50 reduction and service proposals. Each request was evaluated based on:

- The criticality of the service,
- Whether it was mandated by law or contract; and
- Its impact on residents.

Based on these criteria, the 2026 Proposed Budget includes 13 reduction proposals and 12 service proposals:

Reductions

| Office/Department | Proposal | Savings | Funding Source | Ongoing/One-Time |
|-------------------------------|--|-----------|-------------------|------------------|
| Board of County Commissioners | Advisory Boards and Commissions Reductions | \$100,000 | Property Tax Levy | Ongoing |

Explanation: Larimer County will reduce the meeting frequency or sunset certain non-statutory advisory boards and commissions. The estimated \$100,000 in staff time savings across multiple departments will be reallocated to offset rising costs in other areas. The annual Boards and Commissions reception will also be eliminated beginning in 2026.

Larimer County 2026 Budget

| Office/Department | Proposal | Savings | Funding Source | Ongoing/One-Time |
|-------------------------------|------------------------|----------|-------------------|------------------|
| Board of County Commissioners | Eliminate Code Hosting | \$15,000 | Property Tax Levy | Ongoing |

Explanation: Larimer County will discontinue payment to a third-party vendor for online hosting of the County Code, resulting in ongoing annual savings of \$15,000.

| Office/Department | Proposal | Savings | Funding Source | Ongoing/One-Time |
|-------------------------------|-------------------------------------|----------|-------------------|------------------|
| Board of County Commissioners | Eliminate Communications Specialist | \$22,431 | Property Tax Levy | Ongoing |

Explanation: A position in the Public Affairs Office will be eliminated. The savings represent the difference between the cost of the position and the cost of using private communications vendors to perform similar work.

| Office/Department | Proposal | Savings | Funding Source | Ongoing/One-Time |
|-------------------------------|--------------------|----------|-------------------|------------------|
| Board of County Commissioners | Project Reductions | \$50,000 | Property Tax Levy | Ongoing |

Explanation: Reductions in annual strategic projects.

| Office/Department | Proposal | Savings | Funding Source | Ongoing/One-Time |
|--------------------|---------------------------------------|-----------|-------------------|------------------|
| Clerk and Recorder | Clerk and Recorder Program Reductions | \$622,000 | Property Tax Levy | Ongoing |

Explanation: Through a zero-based budgeting process, the Office of the Clerk and Recorder identified ongoing savings within the Recording, Motor Vehicle, and Elections programs.

| Office/Department | Proposal | Savings | Funding Source | Ongoing/One-Time |
|-----------------------|--|-------------|-------------------|------------------|
| Community Corrections | Shift Costs to State Revenues and Medicaid | \$1,700,000 | Property Tax Levy | Ongoing |

Explanation: The shortfall between state revenues and Community Corrections' actual costs has historically been covered through an annual transfer from the Larimer County General Fund. This transfer is expected to be eliminated by 2028 through a dedicated effort to increase Medicaid reimbursements and increase utilization of programming.

| Office/Department | Proposal | Savings | Funding Source | Ongoing/One-Time |
|------------------------------------|---|----------|-------------------|------------------|
| Economic and Workforce Development | Eliminate Small Business Sustainability Program | \$45,000 | Property Tax Levy | Ongoing |

Explanation: Ongoing funding for a small business environmental sustainability program is eliminated.

Larimer County 2026 Budget

| Office/Department | Proposal | Savings | Funding Source | Ongoing/One-Time |
|----------------------|---------------------------------|----------|-------------------|------------------|
| Emergency Management | Reduce Wildland Fire Mitigation | \$50,000 | Property Tax Levy | Ongoing |

Explanation: Emergency Management will reduce by half its community wildland fire mitigation grants to homeowners' associations and other neighborhood groups.

| Office/Department | Proposal | Savings | Funding Source | Ongoing/One-Time |
|--------------------|--|-----------|-------------------|------------------|
| Financial Services | Reduce Facility Accessibility Improvements | \$100,000 | Property Tax Levy | One-time |

Explanation: The capital program for facility accessibility improvements for individuals with disabilities will be temporarily reduced by \$50,000 in both 2026 and 2027.

| Office/Department | Proposal | Savings | Funding Source | Ongoing/One-Time |
|-----------------------------|----------------------------|-----------|-------------------|------------------|
| Office of Housing Stability | Housing Program Reductions | \$519,000 | Property Tax Levy | Ongoing |

Explanation: The HomeShare Program and the Larimer Home Improvement Program will be eliminated in the 2026 Proposed Budget. Additionally, funding for affordable housing landlord incentives and eviction prevention assistance will shift to the remaining one-time balance in the Disaster Response Fund. A new ongoing funding source will need to be identified when this one-time balance is depleted.

| Office/Department | Proposal | Savings | Funding Source | Ongoing/One-Time |
|------------------------------|--------------------------|-----------|----------------|------------------|
| Human Resources / Countywide | Reduce Employee Stipends | \$145,000 | Various | Ongoing |

Explanation: Employee stipends for remote work and phone connectivity will be reduced in 2026. These changes are expected to save departments approximately \$145,000 annually, which will be reallocated to offset rising costs.

| Office/Department | Proposal | Savings | Funding Source | Ongoing/One-Time |
|--------------------------|-------------------------------------|----------|----------------|------------------|
| Human Resources and Risk | Workers Compensation Policy Changes | \$40,000 | Various | Ongoing |

Explanation: Larimer County's workers compensation wage continuation policy will be amended to align with state statutory minimum requirements. Estimated savings of \$40,000 will occur across all departments and elected offices.

| Office/Department | Proposal | Savings | Funding Source | Ongoing/One-Time |
|------------------------|---|----------|-------------------|------------------|
| Information Technology | Shift Cost of Radio Console Replacement | \$36,000 | Property Tax Levy | Ongoing |

Explanation: The Larimer County Emergency Telephone Authority will assume a portion of the cost of replacing public safety radio consoles, saving Larimer County an estimated \$36,000 in annualized equipment replacement costs.

Seeking Savings: Efficiency Projects and Revenue Review

Larimer County is pursuing several efficiency projects that will continue into 2026. These efforts include reducing the volume of returned mail, analyzing Fleet Services' rate methodology, achieving long-term savings in digital evidence data storage, exploring regional provision of certain services, and applying zero-based budgeting to selected programs.

In addition, several revenue updates will be implemented in 2026, including a new short-term rental license renewal fee, cost-sharing for county software, and an updated morgue usage fee for non-Larimer County autopsies.

Service Proposals: Capacity Expansion

| Office/Department | Proposal | Additional Allocation | Funding Source | Ongoing/ One-Time |
|-----------------------|-------------------|-----------------------|-------------------|-------------------|
| Community Development | Property Cleanups | (\$125,000) | Property Tax Levy | Ongoing |

Explanation: This proposal replenishes funding used for property cleanups under the Rubbish Ordinance. Code Compliance has successfully completed cleanups through increased use of the court system. These funds are expected to be fully recovered through enforcement mechanisms over time.

| Office/Department | Proposal | Additional Allocation | Funding Source | Ongoing/ One-Time |
|-----------------------|------------------------------|-----------------------|-------------------|-------------------|
| Community Development | Humane Society Cost Increase | (\$21,720) | Property Tax Levy | Ongoing |

Explanation: Funding is provided for NoCo Humane for a 4% increase over the 2025 contract due to rising operating costs for the animal shelter, veterinary services, animal protection and control, licensing, community outreach, and overnight dispatch.

| Office/Department | Proposal | Additional Allocation | Funding Source | Ongoing/ One-Time |
|--------------------|---|-----------------------|-------------------|-------------------|
| Clerk and Recorder | Board of Equalization Scheduling Software | (\$62,000) | Property Tax Levy | Ongoing |

Explanation: Funds will support annual licensing of an online scheduling system, significantly modernizing the administration of Board of Equalization hearings. This initiative resulted from a joint process improvement effort among the Assessor, Board of County Commissioners, and Clerk and Recorder.

| Office/Department | Proposal | Additional Allocation | Funding Source | Ongoing/ One-Time |
|-------------------|---|-----------------------|-------------------|-------------------|
| District Attorney | Convert Deputy District Attorney to Full-Time | (\$24,956) | Property Tax Levy | Ongoing |

Explanation: Funding to increase a part-time Deputy District Attorney position to full-time will alleviate the growing workload associated with reviewing warrants.

Larimer County 2026 Budget

| Office/Department | Proposal | Additional Allocation | Funding Source | Ongoing/ One-Time |
|---------------------|---|-----------------------|-------------------|-------------------|
| Facilities Services | Emergency Services Building Maintenance | (\$82,950) | Property Tax Levy | Ongoing |

Explanation: This funding supports increased utility and maintenance costs associated with the larger footprint of the new Emergency Services Building, expected to be completed in 2026.

| Office/Department | Proposal | Additional Allocation | Funding Source | Ongoing/ One-Time |
|---------------------|----------------------|-----------------------|-------------------|-------------------|
| Facilities Services | New Judge's Chambers | (\$70,000) | Property Tax Levy | Ongoing |

Explanation: A new judge will be assigned to the 8th Judicial District Court in 2027. This funding supports the remodel of existing space to provide new chambers at the Justice Center in 2026.

| Office/Department | Proposal | Additional Allocation | Funding Source | Ongoing/ One-Time |
|-------------------|-------------------------------|-----------------------|-------------------|-------------------|
| Human Services | Program Stabilization Funding | (\$1,000,000) | Property Tax Levy | Ongoing |

Explanation: Human Services faces a structural deficit due to rising County costs, stagnant state allocations, and new or expanded service requirements. This funding will be held as a non-departmental transfer to Human Services and reviewed following the state's 2025–26 closeout process.

| Office/Department | Proposal | Additional Allocation | Funding Source | Ongoing/ One-Time |
|------------------------|--------------------------------|-----------------------|-------------------|-------------------|
| Information Technology | Technology Efficiency Projects | (\$100,000) | Property Tax Levy | Ongoing |

Explanation: Funding supports the increasing cost and number of countywide technology projects aimed at improving data collection and operational efficiency.

| Office/Department | Proposal | Additional Allocation | Funding Source | Ongoing/ One-Time |
|------------------------|----------------------------------|-----------------------|-------------------|-------------------|
| Information Technology | Technology Replacement Shortfall | (\$469,000) | Property Tax Levy | Ongoing |

Explanation: Funding covers rising replacement costs for public safety radio equipment, infrastructure, cloud computing, and digital evidence server storage. These expenses have outpaced regular budget increases.

| Office/Department | Proposal | Additional Allocation | Funding Source | Ongoing/ One-Time |
|----------------------|---------------|-----------------------|-------------------|-------------------|
| Multiple Departments | Grade Changes | (\$559,677) | Property Tax Levy | Ongoing |

Explanation: Human Resources conducts regular salary reviews to ensure alignment with the labor market. This proposal funds grade adjustments for positions in the Office of the County Attorney, the Office of the District Attorney, the Engineering Department, and the Community Development Department.

Service Proposals: New Services

| Office/Department | Proposal | Additional Allocation | Funding Source | Ongoing/ One-Time |
|------------------------------------|------------------------------|-----------------------|-------------------|-------------------|
| Economic and Workforce Development | Regional Workforce Marketing | (\$25,000) | Property Tax Levy | One-Time |

Explanation: Funding will support a partnership with NOCO REDI and Update Colorado to develop a unified brand and coordinated strategy showcasing Northern Colorado as a premier location for workforce, investment, innovation, and community. This is one-time funding for 2026 and will need to be requested again in 2027 to continue.

Position Summary Schedule

Overview

A schedule of changes to regular authorized FTEs in the 2026 Budget by office/department is shown below. Limited-term and temporary positions are not included in this summary.

| Elected Office/Department | | 2024 Final | 2025 Revised | 2025 Change | 2026 Budget |
|--|------------------------------------|----------------------|----------------------|----------------------|----------------------|
| Public Safety | | | | | |
| | Coroner | 14.00 | 14.00 | | 14.00 |
| | Community Justice Alternatives | 249.30 | 249.30 | 2.00 | 251.30 |
| | District Attorney | 101.80 | 102.55 | 0.45 | 103.00 |
| | Emergency Management | 6.00 | 6.00 | | 6.00 |
| | Sheriff | 543.00 | 543.00 | | 543.00 |
| Subtotal – Public Safety | | <u>914.10</u> | <u>914.85</u> | <u>2.45</u> | <u>917.30</u> |
| Community Planning, Infrastructure and Resources (CPIRs) | | | | | |
| | Community Development | 49.60 | 49.60 | | 49.60 |
| | Engineering | 38.00 | 38.00 | | 38.00 |
| | Natural Resources | 58.50 | 58.50 | | 58.50 |
| | Road and Bridge | 81.00 | 81.00 | | 81.00 |
| | The Ranch | 28.00 | 28.00 | 3.00 | 31.00 |
| | Solid Waste | 34.50 | 34.75 | 20.00 | 54.75 |
| Subtotal – CPIRs | | <u>289.60</u> | <u>289.85</u> | <u>23.00</u> | <u>312.85</u> |
| Human and Economic Health | | | | | |
| | Behavioral Health | 6.00 | 6.00 | | 6.00 |
| | Extension | 4.00 | 4.00 | | 4.00 |
| | Health and Environment | 83.10 | 83.50 | | 83.50 |
| | Human and Economic Health Admin | 5.00 | 5.00 | | 5.00 |
| | Human Services | 472.50 | 439.75 | -13.00 | 426.75 |
| | Economic and Workforce Development | 55.80 | 55.80 | 1.00 | 56.80 |
| Subtotal – Human & Economic Health | | <u>626.40</u> | <u>594.05</u> | <u>-12.00</u> | <u>582.05</u> |
| Public Records & Information | | | | | |
| | Assessor | 50.00 | 50.00 | | 50.00 |
| | Clerk and Recorder | 92.00 | 92.00 | | 92.00 |
| | Public Communication | 4.75 | 4.75 | -1.00 | 3.75 |
| | Treasurer | 17.00 | 17.00 | | 17.00 |
| Subtotal – Public Records & Information | | <u>163.75</u> | <u>163.75</u> | <u>-1.00</u> | <u>162.75</u> |

Larimer County 2026 Budget

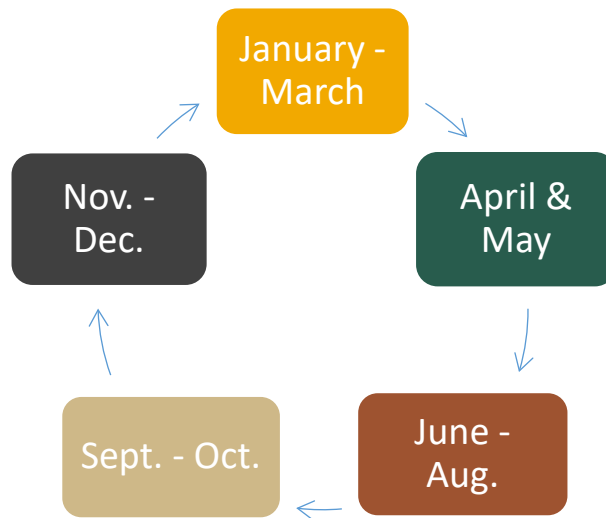
| | Elected Office/Department | 2024 Final | 2025 Revised | 2025 Change | 2026 Budget |
|---|----------------------------------|-----------------------|-------------------------|------------------------|------------------------|
| Support Services | | | | | |
| | Board of County Commissioners | 22.00 | 22.00 | | 22.00 |
| | County Attorney | 18.43 | 18.43 | | 18.43 |
| | Facilities | 38.00 | 38.00 | | 38.00 |
| | Finance | 28.00 | 28.00 | | 28.00 |
| | Fleet | 22.00 | 22.00 | 3.00 | 25.00 |
| | Human Resources | 27.90 | 27.90 | -1.00 | 26.90 |
| | Information Technology | 81.00 | 81.00 | 1.00 | 82.00 |
| <u>Subtotal – Support Services</u> | | <u>237.33</u> | <u>237.33</u> | <u>3.00</u> | <u>240.33</u> |
| TOTAL | | 2,231.18 | 2199.83 | 15.45 | 2,215.28 |

Larimer County 2026 Budget

Specific changes by Service Category are displayed below:

| Elected Office/Department | | FTE Change | Position Titles |
|--|--------------------------------|---------------|--|
| Public Records and Information | | | |
| | Public Affairs | -1.00 | -1.00 Communications Specialist |
| Public Safety | | | |
| | Community Justice Alternatives | +2.00 | +1.00 Accounting Technician II (limited term to regular) +1.00 Evaluations Specialist (limited term to regular) |
| | District Attorney | +0.45 | +0.25 Victim Witness Specialist (limited term to regular) +0.20 Deputy District Attorney |
| Human and Economic Health | | | |
| | Human Services | -13.00 | -2.00 Administrative Coordinator -1.00 Data Analyst -1.00 Program Manager -2.00 HS Deputy Division Manager -2.00 Social Caseworker Manager -1.00 Senior Case Manager -4.00 Social Caseworker |
| Community Planning, Infrastructure and Resources (CPIRs) | | | |
| | Community Development | +1.00 | +1.00 Admin Specialist (limited term to regular) |
| Support Services | | | |
| | Fleet Services | +3.00 | +1.00 Operations Manager +1.00 Parts Technician +1.00 Administrative Specialist |
| | Information Technology | +1.00 | +1.00 Change Manager (from Human Resources) |
| | Human Resources | -1.00 | -1.00 Change Manager (to Information Technology) |
| | Solid Waste | +20.00 | +10.00 Transfer Station Drivers +1.00 Transfer Station Manager +1.00 Rolloff Driver +3.00 Heavy Equipment Operators +2.00 Gate Attendants +3.00 Landfill Workers |
| | The Ranch | +3.00 | +1.00 Events Operations Worker +1.00 Facilities Services Worker +1.00 Building Maintenance Worker |
| TOTAL | | +15.45 | |

Budget Preparation Calendar



January – March:

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

April – May:

- Service Categories perform Strengths, Weaknesses, Opportunities, and Challenges analysis.
- 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.
- Board of County Commissioners provides direction on the upcoming budget
- County Manager proposes next year's budget by October 15 (per statute).

November & December:

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

Larimer County 2026 Budget Public Hearings

Public Hearing on Proposed Budget:

November 10, 2025, 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, 2025, 10:00 AM.

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

Copies of the 2026 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.

**NOTICE OF HEARINGS
PROPOSED BUDGETS FOR CALENDAR YEAR 2026
FOR THE FOLLOWING LOCAL GOVERNMENTS**

Autumn Creek Public Improvement District
Arapahoe Pines Gen. Improvement District
Bonnell West Public Improvement District
Boyd's West Public Improvement District
Bruns Public Improvement District
Carriage Hills Gen. Improvement District
Carter Lake Heights Public Improvement Dist.
Centro Business Park Public Imp. District
Charles Heights Public Improvement District
Club Estates Gen. Improvement District
Clydesdale Estates Pub. Improvement District
Cobblestone Farms Pub. Improvement District
Cottonwood Shores Pub. Improvement District
Country Meadows Gen. Improvement District
Crown Point Public Improvement District
Crystal View Public Improvement District
Eagle Crest Public Improvement District
Eagle Ranch Estates Public Improvement District
Eagle Rock Ranches Public Improvement District
Estes Park Estates Public Improvement District
Foothills Shadow Public Improvement District
Fox Ridge Estates Public Improvement District
Tanager Public Improvement District
Grasslands Public Improvement District
Grayhawk Knolls Public Improvement District

Highland Hills Gen. Improvement District
Homestead Estates Gen. Improvement District
Horseshoe View Estates North Pub. Impr. Dist.
Horseshoe View Estates South Pub. Impr. Dist.
Imperial Estates Gen. Improvement District
Kitchell Subdivision Gen. Improvement District
Koral Heights Public Improvement District
Larimer County Government Budget
Larimer County Pest Control District
Little Thompson Public Improvement District
Little Valley Road Gen. Improvement District
Manor Ridge Estates Public Impr. District
Meadows at Rolling Hills Public Impr. District
Meadowdale Hills Gen. Improvement District
Misty Creek Public Improvement District
Mountain Range Shadows Public Impr. District
Namaqua Hills Gen. Improvement District
Paragon Estates Public Impr. District
Park Hill Public Improvement District
Pinewood Springs Gen. Improvement District
Poudre Overlook Public Improvement District
Prairie Trails Public Improvement District
Ptarmigan Public Improvement District
Puebla Vista Estates Improvement District
Public Trustee Office

Rainbow Lakes Estates Public Imp. District
Red Feather Gen. Improvement District
Ridgewood Meadows Public Imp. District
Riviera Estates Public Improvement District
Rockview Wildflower Ridge Public Impr. Dist.
Saddleback Public Improvement District
Scenic Ranch Estates Public Impr. District
Smithfield Public Improvement District
Soaring Peaks Ranches Public Impr. Dist.
Solar Ridge Public Improvement District
Soldier Canyon Estates Public Imp. District
Storm Mountain Public Improvement District
Tanager Public Improvement District
Terry Cove Public Improvement District
Terry Shores Public Improvement District
The Bluffs Public Improvement District
Trappers Point Public Improvement District
Trotwood Public Improvement District
Venner Ranch Gen. Improvement District
Vine Drive Public Improvement District
Wagon Wheel Public Improvement District
Westridge Public Improvement District
Willows Public Improvement District

Notice is hereby given that the above listed budgets have been submitted to the Board of County Commissioners, County of Larimer, State of Colorado, for the calendar year 2026. Copies of the proposed budgets are available for public inspection at the Larimer County Budget Office, 200 West Oak Street, Fort Collins, Colorado and on the Larimer County website.

The Board of County Commissioners will consider the adoption of the budgets at the following time and location:

Hearing to Consider Adoption of Budgets

Date: December 11, 2025

Time: 10:00 AM

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

Before adoption, the proposed budgets will be presented at a hearing where public comments from residents are welcome:

Public Hearing to Review Proposed Budgets

Date: November 10, 2025

Time: 6:00 PM

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

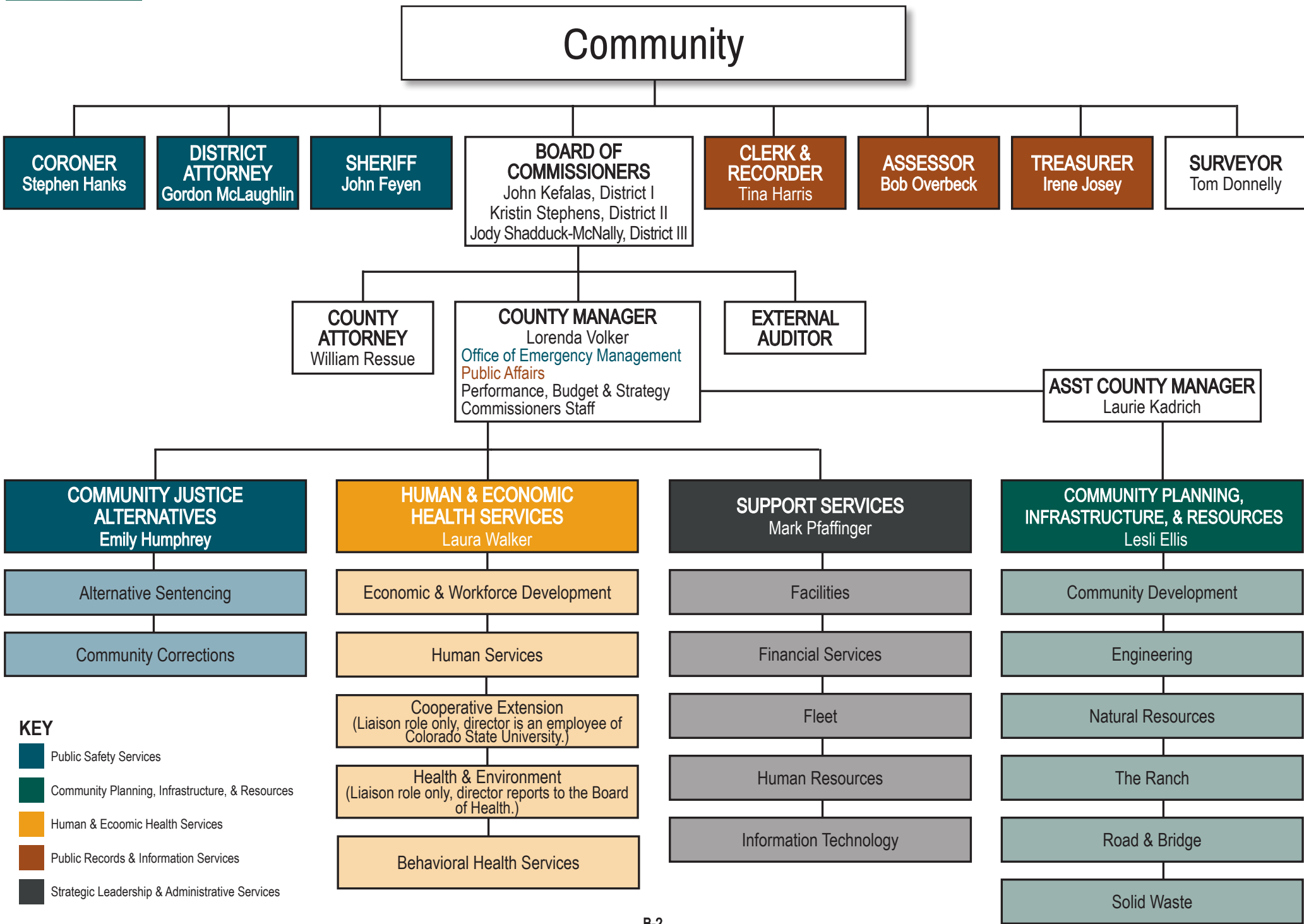
Any interested elector of Larimer County may inspect the proposed budgets and file objections before final adoption. Copies of budgets may be obtained from the Larimer County Budget Office at (970) 498-7017 or online at www.larimer.gov/budget

On December 11, 2025, at 10:00 am the Board of County Commissioners will meet in the Commissioners Conference Room on the second floor of the Larimer County Administrative Services Building, 200 West Oak Street, Fort Collins, Colorado where the 2026 Budget will be considered for adoption.

Section B – Financial Summary



LARIMER COUNTY ORGANIZATIONAL CHART



2026 Expenditures by Office and Department

Overview

The 2026 gross expenditure budget for Larimer County Government is nearly \$751 million, broken out by elected office and department as shown below:

| Table 7: Expenditures by Elected Office and Department | | | | | | |
|--|------------------|-------------------|-------------------|-------------------|--------------------|------------------------|
| Elected Office/Department | FY2024 ACTUAL | FY2025 ADOPTED | FY2025 CHANGES | FY2025 REVISED | FY2026 PROPOSED | 2025 to 2026 CHANGE |
| Assessor | \$5,817,889 | \$6,348,000 | \$46,380 | \$6,394,380 | \$6,482,625 | \$88,245 |
| Clerk and Recorder | \$12,957,031 | \$12,267,592 | \$373,141 | \$12,640,733 | \$15,830,966 | \$3,190,233 |
| Community Justice Alternatives | \$28,824,859 | \$30,322,121 | \$1,542,997 | \$31,865,118 | \$32,265,290 | \$400,172 |
| Community Planning, Infrastructure & Resources | | | | | | |
| Community Development | \$7,730,479 | \$7,588,166 | \$599,791 | \$8,187,957 | \$8,257,300 | \$69,343 |
| Engineering | \$14,004,371 | \$13,227,397 | \$1,619,289 | \$14,846,686 | \$11,831,545 | (\$3,015,141) |
| Natural Resources | \$21,116,008 | \$25,928,502 | \$34,540,241 | \$60,468,743 | \$27,467,939 | (\$33,000,804) |
| Road and Bridge | \$41,806,454 | \$46,726,250 | \$0 | \$46,726,250 | \$48,946,247 | \$2,219,997 |
| Solid Waste | \$18,100,219 | \$41,501,798 | \$9,500,000 | \$51,001,798 | \$24,845,573 | (\$26,156,225) |
| The Ranch | \$27,600,343 | \$27,929,154 | \$967,706 | \$28,896,860 | \$111,597,158 | \$82,700,298 |
| Community Planning, Infrastructure & Resources TOTAL | \$130,357,874 | \$162,901,267 | \$47,227,027 | \$210,128,294 | \$232,945,762 | \$22,817,468 |
| Coroner | \$2,373,979 | \$2,439,468 | \$0 | \$2,439,468 | \$2,482,981 | \$43,513 |
| County Manager | | | | | | |
| Commissioners & County Manager | \$78,801,838 | \$75,666,001 | \$11,852,071 | \$87,518,072 | \$52,424,242 | (\$35,093,830) |
| County Attorney | \$2,832,002 | \$3,059,397 | \$0 | \$3,059,397 | \$3,240,052 | \$180,655 |
| Facilities | \$40,629,748 | \$43,782,438 | (\$7,281,869) | \$36,500,569 | \$26,013,874 | (\$10,486,695) |
| Fleet | \$16,158,725 | \$17,224,885 | \$0 | \$17,224,885 | \$24,724,445 | \$7,499,560 |
| Human Resources | \$45,091,429 | \$43,972,712 | \$113,400 | \$44,086,112 | \$48,863,462 | \$4,777,350 |
| County Manager - TOTAL | \$183,513,742 | \$183,705,433 | \$4,683,602 | \$188,389,035 | \$155,266,075 | (\$33,122,960) |
| District Attorney | \$12,176,470 | \$12,907,118 | \$138,509 | \$13,045,627 | \$13,876,749 | \$831,122 |
| Financial Services | \$28,725,886 | \$35,846,221 | \$4,502,657 | \$40,348,878 | \$40,379,776 | \$30,898 |
| Human & Economic Health | | | | | | |
| Behavioral Health | \$28,698,906 | \$37,227,369 | (\$5,817,902) | \$31,409,467 | \$31,739,646 | \$330,179 |
| Economic & Workforce Development | \$9,800,523 | \$8,323,399 | \$1,766,841 | \$10,090,240 | \$8,054,559 | (\$2,035,681) |
| Extension | \$1,475,271 | \$1,551,563 | \$0 | \$1,551,563 | \$1,444,411 | (\$107,152) |
| Health and Environment | \$12,678,375 | \$12,418,576 | \$615,569 | \$13,034,145 | \$12,900,639 | (\$133,506) |
| Human & Economic Health Admin | \$1,197,552 | \$1,430,756 | (\$499,000) | \$931,756 | \$886,331 | (\$45,425) |
| Human Services | \$61,005,181 | \$63,333,147 | \$100,000 | \$63,433,147 | \$64,642,435 | \$1,209,288 |
| Human & Economic Health - TOTAL | \$114,855,807 | \$124,284,810 | (\$3,834,492) | \$120,450,318 | \$119,668,021 | (\$782,297) |
| Information Technology | \$22,217,197 | \$25,723,714 | (\$828,174) | \$24,895,540 | \$30,501,394 | \$5,605,854 |
| Sheriff | \$95,964,226 | \$100,972,309 | \$3,299,787 | \$104,272,096 | \$98,881,110 | (\$5,390,986) |
| Surveyor | \$26,103 | \$33,006 | \$0 | \$33,006 | \$33,777 | \$771 |
| Treasurer & Public Trustee | \$1,657,430 | \$2,450,293 | \$226,795 | \$2,677,088 | \$2,589,584 | (\$87,504) |
| TOTAL - All Departments | \$639,468,493 | \$700,201,352 | \$57,378,229 | \$757,579,581 | \$751,204,110 | (\$6,375,471) |
| Includes capital projects, disaster response, and non-operational expenditures | | | | | | |

Expenditures by Service Category

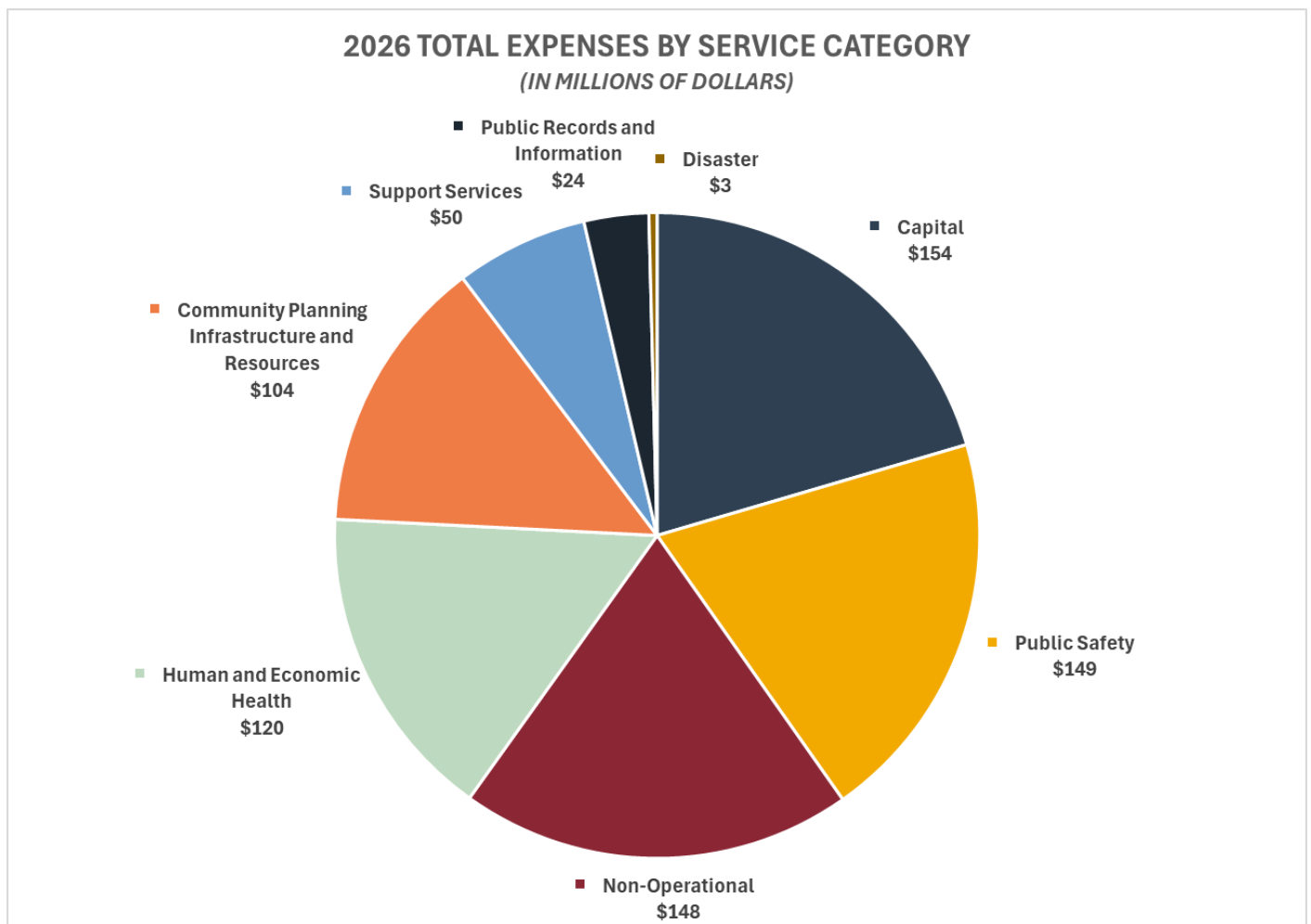
Overview

The county budget is organized into broad service categories, which group similar elected offices, divisions, departments, or programs contributing to a common functional area. These categories are designed to highlight collaboration and facilitate spending comparisons across fiscal years.

Larimer County's service categories are as follows:

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

The chart below presents expenses by service category in the 2026 Proposed Budget. Detailed information about each service category is provided on the following pages.



Larimer County 2026 Budget

Public Records and Information

This service category encompasses departments that serve County residents by collecting, maintaining, and providing access to various sources of information required by state law. Services include vehicle registrations, recording real estate records, maintaining voting records, managing elections, property assessments, tax billing, defining property boundaries, and informing the public about county issues and events. Departments in this category include:

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

Table 8: Public Records and Information Budget Summary

| Description | FY2024 | FY2025 | FY2025 | FY2025 | FY2026 | Δ 2025 REVISED TO |
|---------------------------|---------------------|---------------------|------------------|---------------------|---------------------|--------------------|
| | ACTUAL | ADOPTED | CHANGES | REVISED | PROPOSED | 2026 PROPOSED |
| Charges for Services | \$16,564,971 | \$14,573,392 | \$10,000 | \$14,583,392 | \$16,053,303 | \$1,469,911 |
| Interest Earnings | \$14,274,957 | \$10,017,000 | \$0 | \$10,017,000 | \$12,004,000 | \$1,987,000 |
| Intergovernmental Revenue | \$178,728 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Licenses and Permits | \$53,314 | \$43,000 | \$0 | \$43,000 | \$47,000 | \$4,000 |
| Miscellaneous Revenue | \$1,453 | \$450 | \$4,000 | \$4,450 | \$3,700 | (\$750) |
| Total Revenue | \$31,073,423 | \$24,633,842 | \$14,000 | \$24,647,842 | \$28,108,003 | \$3,460,161 |
| Capital Outlay | \$0 | \$0 | \$0 | \$0 | \$102,100 | \$102,100 |
| Debt Service | \$502,170 | \$56,000 | \$0 | \$56,000 | \$0 | (\$56,000) |
| Operating Expenditures | \$4,669,731 | \$4,948,499 | \$377,521 | \$5,326,020 | \$6,292,307 | \$966,287 |
| Other Financing Uses | \$5,300 | \$0 | \$268,795 | \$268,795 | \$0 | (\$268,795) |
| Personnel | \$15,712,069 | \$16,815,642 | \$0 | \$16,815,642 | \$17,984,420 | \$1,168,778 |
| Total Expenses | \$20,889,269 | \$21,820,141 | \$646,316 | \$22,466,457 | \$24,378,827 | \$1,912,370 |

Larimer County 2026 Budget

Community Resources, Infrastructure, and Planning

These departments manage, maintain, develop, and inspect much of Larimer County's built environment, aiming to provide quality transportation, recreation, conservation, environmental safety, and well-planned development in unincorporated areas. Departments in this service category include:

- Community Development
- Road and Bridge
- Engineering
- The Ranch
- Natural Resources
- Solid Waste

Table 9: Community Resources, Infrastructure and Planning Budget Summary

| Description | FY2024 ACTUAL | FY2025 ADOPTED | FY2025 CHANGES | FY2025 REVISED | FY2026 PROPOSED | Δ 2025 REVISED TO 2026 PROPOSED |
|---------------------------|---------------------|---------------------|--------------------|---------------------|----------------------|------------------------------------|
| Charges for Services | \$28,726,121 | \$28,870,938 | (\$557,076) | \$28,313,862 | \$29,808,515 | \$1,494,653 |
| Interest Earnings | \$4,092,355 | \$2,287,394 | \$0 | \$2,287,394 | \$1,680,671 | (\$606,723) |
| Intergovernmental Revenue | \$12,306,639 | \$11,653,044 | \$526,700 | \$12,179,744 | \$11,912,851 | (\$266,893) |
| Licenses and Permits | \$10,727,858 | \$9,739,784 | \$200,000 | \$9,939,784 | \$10,267,675 | \$327,891 |
| Miscellaneous Revenue | \$1,639,311 | \$1,311,970 | \$38,384 | \$1,350,354 | \$1,347,270 | (\$3,084) |
| Other Financing Sources | \$5,361,268 | \$982,909 | \$1,342,718 | \$2,325,627 | \$1,950,696 | (\$374,931) |
| Taxes | \$26,687,980 | \$27,299,157 | (\$1,996) | \$27,297,161 | \$29,484,958 | \$2,187,797 |
| Total Revenue | \$89,541,532 | \$82,145,196 | \$1,548,730 | \$83,693,926 | \$86,452,636 | \$2,758,710 |
| Capital Outlay | \$1,046,875 | \$50,000 | (\$1,358,070) | (\$1,308,070) | \$5,065,000 | \$6,373,070 |
| Debt Service | \$348,688 | \$218,480 | \$10,440 | \$228,920 | \$217,440 | (\$11,480) |
| Operating Expenditures | \$43,654,187 | \$49,783,237 | \$1,353,277 | \$51,136,514 | \$52,099,984 | \$963,470 |
| Other Financing Uses | \$4,682,099 | \$5,133,453 | \$1,508,983 | \$6,642,436 | \$8,186,986 | \$1,544,550 |
| Personnel | \$33,496,338 | \$36,717,185 | (\$138,575) | \$36,578,610 | \$38,832,002 | \$2,253,392 |
| Total Expenses | \$83,228,188 | \$91,902,355 | \$1,376,055 | \$93,278,410 | \$104,401,412 | \$11,123,002 |

Larimer County 2026 Budget

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, as well as discretionary services such as extension, 4-H programs, and economic development. Departments include:

- Behavioral Health
- Economic and Workforce Development
- Extension
- Health and Environment
- Housing Stability
- Human Services
- Human and Economic Health Admin.

Table 10: Human and Economic Health Budget Summary

| Description | FY2024 ACTUAL | FY2025 ADOPTED | FY2025 CHANGES | FY2025 REVISED | FY2026 PROPOSED | Δ 2025 REVISED TO 2026 PROPOSED |
|---------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|------------------------------------|
| Charges for Services | \$2,851,152 | \$13,017,810 | (\$6,239,947) | \$6,777,863 | \$7,296,379 | \$518,516 |
| Interest Earnings | \$1,676,800 | \$1,200,000 | \$0 | \$1,200,000 | \$1,100,000 | (\$100,000) |
| Intergovernmental Revenue | \$58,883,033 | \$59,723,984 | \$1,768,559 | \$61,492,543 | \$58,232,394 | (\$3,260,149) |
| Licenses and Permits | \$1,007,076 | \$994,000 | \$0 | \$994,000 | \$1,210,000 | \$216,000 |
| Miscellaneous Revenue | \$3,231,276 | \$1,370,871 | \$108,005 | \$1,478,876 | \$2,075,527 | \$596,651 |
| Other Financing Sources | \$2,717,274 | \$2,204,000 | \$66,000 | \$2,270,000 | \$3,240,875 | \$970,875 |
| Taxes | \$40,418,849 | \$42,818,564 | \$0 | \$42,818,564 | \$42,992,063 | \$173,499 |
| Total Revenue | \$110,785,459 | \$121,329,229 | (\$4,297,383) | \$117,031,846 | \$116,147,238 | (\$884,608) |
| Capital Outlay | \$40,378 | \$0 | \$265,000 | \$265,000 | \$0 | (\$265,000) |
| Debt Service | \$168,799 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Operating Expenditures | \$53,120,656 | \$60,203,317 | (\$4,845,318) | \$55,357,999 | \$56,252,260 | \$894,261 |
| Other Financing Uses | \$34,995 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Personnel | \$60,320,526 | \$64,076,493 | \$645,826 | \$64,722,319 | \$63,307,280 | (\$1,415,039) |
| Total Expenses | \$113,685,354 | \$124,279,810 | (\$3,934,492) | \$120,345,318 | \$119,559,540 | (\$785,778) |

Larimer County 2026 Budget

Public Safety

These departments work to ensure the safety of Larimer County residents and property, particularly in criminal justice and disaster response. They provide many state-mandated services, including criminal prosecution, law enforcement, housing inmates in the county jail, process serving, death investigations, and emergency management. Departments include:

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

Table 11: Public Safety Budget Summary

| Description | FY2024 ACTUAL | FY2025 ADOPTED | FY2025 CHANGES | FY2025 REVISED | FY2026 PROPOSED | Δ 2025 REVISED TO 2026 PROPOSED |
|---------------------------|----------------------|----------------------|--------------------|----------------------|----------------------|------------------------------------|
| Charges for Services | \$15,748,326 | \$16,127,372 | \$2,819,778 | \$18,947,150 | \$19,550,582 | \$603,432 |
| Interest Earnings | \$52,390 | \$65,000 | \$15,000 | \$80,000 | \$80,000 | \$0 |
| Intergovernmental Revenue | \$11,310,869 | \$9,468,179 | \$1,651,772 | \$11,119,951 | \$8,425,184 | (\$2,694,767) |
| Licenses and Permits | \$380,061 | \$376,900 | \$3,500 | \$380,400 | \$486,323 | \$105,923 |
| Miscellaneous Revenue | \$750,532 | \$343,200 | (\$6,590) | \$336,610 | \$346,921 | \$10,311 |
| Other Financing Sources | \$1,653,538 | \$7,773,000 | \$101,300 | \$7,874,300 | \$1,817,000 | (\$6,057,300) |
| Taxes | \$13,345,667 | \$13,345,667 | \$0 | \$13,345,667 | \$13,120,100 | (\$225,567) |
| Total Revenue | \$43,241,384 | \$47,499,318 | \$4,584,760 | \$52,084,078 | \$43,826,110 | (\$8,257,968) |
| Capital Outlay | \$335,978 | \$0 | \$0 | \$0 | \$30,080 | \$30,080 |
| Debt Service | \$293,992 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Operating Expenditures | \$36,207,183 | \$40,116,694 | \$684,436 | \$40,801,130 | \$39,064,975 | (\$1,736,155) |
| Other Financing Uses | \$1,204,038 | \$6,000 | \$844,450 | \$850,450 | \$160,000 | (\$690,450) |
| Personnel | \$101,727,977 | \$102,908,430 | \$2,948,917 | \$105,857,347 | \$109,327,090 | \$3,469,743 |
| Total Expenses | \$139,769,168 | \$143,031,124 | \$4,477,803 | \$147,508,927 | \$148,582,145 | \$1,073,218 |

Larimer County 2026 Budget

Support Services

These programs provide overall policy and management direction to departments that report to the Board of County Commissioners and offer 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:

- County Commissioners
- County Manager
- Performance, Budget, and Strategy
- County Attorney
- Facilities Services
- Financial Services
- Human Resources
- Information Technology

Table 12: Support Services Budget Summary

| Description | FY2024 ACTUAL | FY2025 ADOPTED | FY2025 CHANGES | FY2025 REVISED | FY2026 PROPOSED | Δ 2025 REVISED TO 2026 PROPOSED |
|---------------------------|---------------------|---------------------|--------------------|---------------------|---------------------|------------------------------------|
| Charges for Services | \$12,841,370 | \$13,610,651 | \$111,035 | \$13,721,686 | \$14,269,666 | \$547,980 |
| Intergovernmental Revenue | \$148,877 | \$25,560 | \$86,899 | \$112,459 | \$159,254 | \$46,795 |
| Licenses and Permits | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Miscellaneous Revenue | \$382,162 | \$198,000 | \$0 | \$198,000 | \$215,000 | \$17,000 |
| Other Financing Sources | \$8,302,648 | \$9,142,000 | \$623,000 | \$9,765,000 | \$8,617,950 | (\$1,147,050) |
| Total Revenue | \$21,675,058 | \$22,976,211 | \$820,934 | \$23,797,145 | \$23,261,870 | (\$535,275) |
| Capital Outlay | \$1,368,898 | \$2,183,000 | (\$200,000) | \$1,983,000 | \$1,250,000 | (\$733,000) |
| Debt Service | \$3,273,702 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Operating Expenditures | \$15,737,230 | \$18,690,059 | \$1,756,275 | \$20,446,334 | \$19,157,936 | (\$1,288,398) |
| Other Financing Uses | \$161,265 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Personnel | \$26,634,668 | \$28,380,263 | \$30,508 | \$28,410,771 | \$29,547,614 | \$1,136,843 |
| Total Expenses | \$47,175,763 | \$49,253,322 | \$1,586,783 | \$50,840,105 | \$49,955,550 | (\$884,555) |

Larimer County 2026 Budget

Non-Operational Accounts

This service category includes various services or items that do not fit within the other service categories listed above. These may include the collection and transfer of resources to non-county functions, internal transfers of resources between funds, or employee benefits, insurance, and services that are also charged to the departmental budgets included in the categories above. Programs in this service category include:

- Employee Benefits
- Debt Service
- Sales Tax Collection and Distribution
- Fleet Services
- Non-Departmental Transfers
- Foothills Gateway
- Public Trustee
- Risk Management Fund

Table 13: Non-Operational Accounts Budget Summary

| Description | FY2024 ACTUAL | FY2025 ADOPTED | FY2025 CHANGES | FY2025 REVISED | FY2026 PROPOSED | Δ 2025 REVISED TO 2026 PROPOSED |
|---------------------------|----------------------|----------------------|--------------------|----------------------|----------------------|------------------------------------|
| Assessments | \$301,133 | \$270,068 | \$0 | \$270,068 | \$273,099 | \$3,031 |
| Charges for Services | \$52,774,543 | \$55,631,692 | \$0 | \$55,631,692 | \$59,416,669 | \$3,784,977 |
| Interest Earnings | (\$1,557,782) | (\$4,285,955) | \$0 | (\$4,285,955) | (\$4,860,186) | (\$574,231) |
| Intergovernmental Revenue | \$9,639,351 | \$2,439,000 | \$600,000 | \$3,039,000 | \$2,491,100 | (\$547,900) |
| Miscellaneous Revenue | \$11,750,961 | \$10,215,000 | \$0 | \$10,215,000 | \$11,940,000 | \$1,725,000 |
| Other Financing Sources | \$16,771,043 | \$10,273,616 | \$4,366,771 | \$14,640,387 | \$26,031,772 | \$11,391,385 |
| Taxes | \$180,675,550 | \$184,862,924 | \$0 | \$184,862,924 | \$198,548,516 | \$13,685,592 |
| Total Revenue | \$270,354,798 | \$259,406,345 | \$4,966,771 | \$264,373,116 | \$293,840,970 | \$29,467,854 |
| Capital Outlay | \$7,965,412 | \$8,263,820 | \$0 | \$8,263,820 | \$14,438,469 | \$6,174,649 |
| Debt Service | \$6,420,572 | \$6,254,160 | \$4,366,771 | \$10,620,931 | \$16,737,398 | \$6,116,467 |
| Operating Expenditures | \$72,754,884 | \$74,013,612 | (\$1,400,021) | \$72,613,591 | \$78,756,486 | \$6,142,895 |
| Other Financing Uses | \$38,332,785 | \$47,928,526 | \$512,149 | \$48,440,675 | \$32,285,575 | (\$16,155,100) |
| Personnel | \$4,233,966 | \$5,116,672 | (\$97,400) | \$5,019,272 | \$5,369,270 | \$349,998 |
| Total Expenses | \$129,707,618 | \$141,576,790 | \$3,381,499 | \$144,958,289 | \$147,587,198 | \$2,628,909 |

Larimer County 2026 Budget

Capital Projects

This service category includes large, one-time projects that help maintain, expand, or replace county assets, purchase new real assets such as land or equipment, and implement master plans. Disaster recovery projects are not included in the data for this service category but are included in the Capital Improvements Budget. See the separate Capital Improvements Budget for more details on this service category.

| Table 14: Capital Projects Budget Summary | | | | | | |
|---|---------------------|----------------------|----------------------|----------------------|----------------------|------------------------------------|
| Description | FY2024 ACTUAL | FY2025 ADOPTED | FY2025 CHANGES | FY2025 REVISED | FY2026 PROPOSED | Δ 2025 REVISED TO 2026 PROPOSED |
| Assessments | \$32,668 | \$32,668 | \$0 | \$32,668 | \$33,743 | \$1,075 |
| Charges for Services | \$607,090 | \$544,115 | \$141,384 | \$685,499 | \$205,000 | (\$480,499) |
| Interest Earnings | \$1,976,035 | \$791,063 | \$1,129,290 | \$1,920,353 | \$3,715,293 | \$1,794,940 |
| Intergovernmental Revenue | \$12,486,455 | \$9,455,265 | \$7,848,912 | \$17,304,177 | \$12,030,580 | (\$5,273,597) |
| Licenses and Permits | \$2,118,629 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Miscellaneous Revenue | \$858,953 | \$7,658,221 | \$1,494,505 | \$9,152,726 | \$40,900,200 | \$31,747,474 |
| Other Financing Sources | \$22,858,134 | \$32,069,093 | \$124,192,435 | \$156,261,528 | \$17,574,290 | (\$138,687,238) |
| Taxes | \$20,646,076 | \$21,633,445 | \$0 | \$21,633,445 | \$19,440,807 | (\$2,192,638) |
| Total Revenue | \$61,584,039 | \$72,183,870 | \$134,806,526 | \$206,990,396 | \$93,899,913 | (\$113,090,483) |
| Capital Outlay | \$53,773,297 | \$76,089,160 | \$15,056,577 | \$91,145,737 | \$122,827,650 | \$31,681,913 |
| Debt Service | \$596,554 | \$0 | \$542,500 | \$542,500 | \$0 | (\$542,500) |
| Operating Expenditures | \$14,781,707 | \$30,652,186 | \$2,542,044 | \$33,194,230 | \$19,078,660 | (\$14,115,570) |
| Other Financing Uses | \$9,131,588 | \$827,500 | \$17,719,890 | \$18,547,390 | \$10,523,250 | (\$8,024,140) |
| Personnel | \$658,221 | \$540,395 | \$435,200 | \$975,595 | \$1,253,873 | \$278,278 |
| Total Expenses | \$78,941,367 | \$108,109,241 | \$36,296,211 | \$144,405,452 | \$153,683,433 | \$9,277,981 |

Larimer County 2026 Budget

Disaster-Related Projects

This category encompasses one-time costs associated with both preparing for and responding to disasters. It includes expenses related to repairing or replacing infrastructure damaged by events such as floods, wildfires, and severe storms. This category also covers some one-time costs designed to mitigate the impact of future disasters.

| Table 15: Disaster Budget Summary | | | | | | |
|-----------------------------------|---------------------|---------------------|---------------------|---------------------|--------------------|------------------------------------|
| Description | FY2024 ACTUAL | FY2025 ADOPTED | FY2025 CHANGES | FY2025 REVISED | FY2026 PROPOSED | Δ 2025 REVISED TO 2026 PROPOSED |
| Charges for Services | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Interest Earnings | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Intergovernmental | \$18,806,230 | \$1,972,046 | \$1,289,691 | \$3,261,737 | \$0 | (\$3,261,737) |
| Miscellaneous Revenue | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Other Financing Sources | \$11,300,000 | \$4,874,143 | \$4,344,745 | \$9,218,888 | \$0 | (\$9,218,888) |
| Total Revenue | \$30,106,230 | \$6,846,189 | \$5,634,436 | \$12,480,625 | \$0 | (\$12,480,625) |
| Capital Outlay | \$1,396,052 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Debt Service | \$15,000 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Operating Expenditures | \$11,044,390 | \$8,312,426 | \$8,298,723 | \$16,611,149 | \$2,956,005 | (\$13,655,144) |
| Other Financing Uses | \$13,067,128 | \$11,916,143 | \$5,149,970 | \$17,066,113 | \$0 | (\$17,066,113) |
| Personnel | \$549,195 | \$0 | \$99,361 | \$99,361 | \$100,000 | \$639 |
| Total Expenses | \$26,071,765 | \$20,228,569 | \$13,548,054 | \$33,776,623 | \$3,056,005 | (\$30,720,618) |

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, 2025-2026 (in millions) | | | | | | |
|---|-----------------|---------------------|---------------------|----------------------|------------------|-----------------|
| Revenue Category | 2024 Actual | 2025 Adopted Budget | 2025 Revised Budget | 2026 Proposed Budget | 2025R to 2026 \$ | 2025R to 2026 % |
| Assessments | \$0.33 | \$0.30 | \$0.30 | \$0.31 | \$0.00 | 1% |
| Direct Federal | \$20.52 | \$0.90 | \$1.72 | \$1.23 | (\$0.49) | -28% |
| Direct State | \$33.42 | \$23.23 | \$27.84 | \$25.07 | (\$2.78) | -10% |
| Donations | \$0.92 | \$0.11 | \$1.61 | \$40.15 | \$38.54 | 2394% |
| External Charges for Services | \$63.52 | \$72.31 | \$68.13 | \$72.32 | \$4.20 | 6% |
| Federal Shared | \$2.74 | \$2.32 | \$2.32 | \$2.62 | \$0.30 | 13% |
| Interest Earnings | \$20.51 | \$10.07 | \$11.22 | \$13.72 | \$2.50 | 22% |
| Internal Charges for Services | \$66.59 | \$70.07 | \$70.53 | \$74.28 | \$3.74 | 5% |
| Licenses and Permits | \$14.29 | \$11.15 | \$11.36 | \$12.01 | \$0.65 | 6% |
| Local Government | \$8.43 | \$9.67 | \$14.43 | \$10.12 | (\$4.31) | -30% |
| Other Miscellaneous Revenue | \$15.72 | \$19.28 | \$18.32 | \$12.40 | (\$5.92) | -32% |
| Other Taxes | \$13.09 | \$13.17 | \$13.17 | \$13.39 | \$0.22 | 2% |
| Pass Through Other Grants | \$0.67 | \$0.05 | \$0.15 | \$0.10 | (\$0.05) | -33% |
| Pass Through State Grants | \$37.82 | \$47.13 | \$47.67 | \$42.25 | (\$5.42) | -11% |
| Private Grants | \$0.26 | \$0.15 | \$0.26 | \$0.27 | \$0.01 | 5% |
| Property Taxes | \$192.72 | \$197.07 | \$197.07 | \$211.80 | \$14.73 | 7% |
| Refunds of Expenditures | \$1.71 | \$1.55 | \$2.55 | \$4.01 | \$1.46 | 57% |
| Sale of Capital Outlay Assets | \$2.34 | \$1.15 | \$1.15 | \$1.14 | (\$0.00) | -0% |
| Sales and Use Tax | \$75.97 | \$79.72 | \$79.72 | \$78.40 | (\$1.32) | -2% |
| State Shared | \$20.16 | \$11.44 | \$14.38 | \$11.86 | (\$2.51) | -17% |
| Transfer from County Funds | \$66.62 | \$66.17 | \$91.21 | \$58.09 | (\$33.12) | -36% |
| Use of Fund Balance | (\$18.89) | \$63.18 | \$82.48 | \$65.67 | (\$16.81) | -20% |
| TOTAL GROSS REVENUES | \$639.47 | \$700.20 | \$757.58 | \$751.20 | (\$40.64) | -1% |
| Expenditure Category | 2024 Actual | 2025 Adopted Budget | 2025 Revised Budget | 2026 Adopted Budget | 2025R to 2026 \$ | 2025R to 2026 % |
| Capital Outlay | \$65.93 | \$86.59 | \$100.35 | \$143.71 | \$43.36 | 43% |
| Debt Service | \$11.62 | \$6.53 | \$11.45 | \$16.95 | \$5.51 | 48% |
| Operating Expenditures | \$251.97 | \$286.72 | \$295.49 | \$273.66 | (\$21.83) | -7% |
| Other Financing Uses | \$66.62 | \$65.81 | \$91.82 | \$51.16 | (\$40.66) | -44% |
| Personnel | \$243.33 | \$254.56 | \$258.48 | \$265.72 | \$7.24 | 3% |
| TOTAL GROSS EXPENDITURES | \$639.47 | \$700.20 | \$757.58 | \$751.20 | (\$6.38) | -1% |

Table 17: Comparison of Expenditures by Fund & Fund Type, 2024-2026
(in millions)

| Fund | 2024 Actual | 2025 Adopted Budget | 2025 Revised Budget | 2026 Proposed Budget | 2025R to 2026 \$ | 2025R to 2026 % |
|-----------------------------------|-----------------|---------------------|---------------------|----------------------|------------------|-----------------|
| GENERAL FUND | \$224.97 | \$237.22 | \$241.68 | \$233.53 | (\$8.15) | (3.37%) |
| Climate Change Impact Fund | \$1.80 | \$1.54 | \$1.54 | \$0.00 | (\$1.54) | (100.00%) |
| Disaster Response | \$24.30 | \$18.69 | \$32.23 | \$3.06 | (\$29.18) | (90.52%) |
| SPECIAL REVENUE FUNDS | | | | | | |
| Behavioral Health | \$28.70 | \$37.23 | \$31.41 | \$31.74 | \$0.33 | 1.05% |
| Building Inspection | \$3.58 | \$3.43 | \$3.61 | \$3.66 | \$0.05 | 1.27% |
| Community Justice Alternatives | \$15.28 | \$15.71 | \$16.79 | \$17.45 | \$0.66 | 3.96% |
| Conservation Trust Fund | \$0.98 | \$1.54 | \$1.78 | \$3.12 | \$1.34 | 74.82% |
| Developmental Disabilities | \$6.48 | \$6.46 | \$6.46 | \$6.94 | \$0.48 | 7.46% |
| Drainage Districts | \$0.25 | \$0.09 | \$0.09 | \$0.09 | \$0.00 | 2.27% |
| Economic & Workforce Development | \$9.74 | \$8.32 | \$10.09 | \$8.05 | (\$2.04) | (20.17%) |
| Health and Environment | \$12.68 | \$12.42 | \$13.03 | \$12.90 | (\$0.13) | (1.00%) |
| Human Services | \$60.96 | \$63.33 | \$63.33 | \$64.54 | \$1.21 | 1.91% |
| Improvement Districts | \$2.42 | \$5.94 | \$6.00 | \$3.33 | (\$2.66) | (44.43%) |
| Open Lands | \$11.72 | \$13.27 | \$45.94 | \$13.26 | (\$32.68) | (71.15%) |
| Parks | \$6.85 | \$9.47 | \$10.49 | \$9.32 | (\$1.18) | (11.21%) |
| Pest Control | \$1.57 | \$1.65 | \$2.25 | \$1.77 | (\$0.48) | (21.16%) |
| Public Trustee | \$0.17 | \$0.26 | \$0.49 | \$0.33 | (\$0.16) | (32.16%) |
| Road and Bridge | \$41.81 | \$46.71 | \$46.71 | \$48.93 | \$2.22 | 4.74% |
| Sales Tax | \$12.35 | \$19.05 | \$19.05 | \$12.82 | (\$6.23) | (32.70%) |
| Section 125 | \$0.03 | \$0.03 | \$0.03 | \$0.03 | \$0.00 | 0.00% |
| The Ranch | \$27.58 | \$27.93 | \$28.90 | \$111.60 | \$82.70 | 286.19% |
| Transportation Expansion | \$4.40 | \$0.83 | \$0.63 | \$1.47 | \$0.83 | 131.72% |
| West Vine Stormwater Basin | \$0.01 | \$0.01 | \$0.01 | \$0.01 | (\$0.00) | (9.35%) |
| DEBT SERVICE FUNDS | | | | | | |
| Assessment Debt(a) | \$0.35 | \$0.32 | \$0.32 | \$0.32 | (\$0.00) | (0.85%) |
| Jail COPs | \$5.93 | \$5.93 | \$5.93 | \$5.93 | \$0.00 | 0.05% |
| Ranch 2026 COPs | \$0.00 | \$0.00 | \$4.37 | \$10.48 | \$6.12 | 140.07% |
| Capital Projects Funds | | | | | | |
| Facilities Capital Projects | \$22.24 | \$29.29 | \$20.95 | \$12.10 | (\$8.85) | (42.23%) |
| Improvement District Construction | \$0.02 | \$0.12 | \$0.19 | \$0.26 | \$0.08 | 40.52% |
| Information Technology Capital | \$3.37 | \$5.80 | \$5.13 | \$10.26 | \$5.13 | 100.12% |
| Replacement Fund | \$1.94 | \$1.27 | \$1.41 | \$2.24 | \$0.83 | 58.88% |
| Enterprise | | | | | | |
| Solid Waste | \$18.10 | \$41.50 | \$51.00 | \$24.85 | (\$26.16) | (51.28%) |
| INTERNAL SERVICE FUNDS | | | | | | |
| Employee Benefits | \$40.14 | \$38.70 | \$38.70 | \$43.42 | \$4.72 | 12.21% |
| Facilities | \$18.39 | \$14.49 | \$15.55 | \$13.91 | (\$1.64) | (10.54%) |
| Fleet Services | \$16.16 | \$17.22 | \$17.22 | \$24.72 | \$7.50 | 43.54% |
| Information Technology | \$6.90 | \$6.98 | \$6.82 | \$7.09 | \$0.27 | 4.03% |
| Risk Management | \$7.05 | \$7.19 | \$7.19 | \$7.40 | \$0.21 | 2.94% |
| Unemployment | \$0.27 | \$0.26 | \$0.26 | \$0.26 | \$0.00 | 0.00% |
| TOTAL | \$639.47 | \$700.20 | \$757.58 | \$751.20 | (\$6.38) | (0.84%) |

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 | | | | |

Section C – Capital Plan and Budget

2026-2030 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 (2026) and planned expenditures for the following four years (2027-2030). 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 Studies:** 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 (in millions).

| Table 19: Capital Funding Sources (in millions) | | | | | |
|---|-----------------|----------------|----------------|----------------|----------------|
| | 2026 Budget | 2027 Plan | 2028 Plan | 2029 Plan | 2030 Plan |
| Grants and Intergovernmental | \$8.38 | \$0.07 | \$0.19 | \$0.16 | \$0.73 |
| Other | \$0.02 | \$0.02 | \$0.02 | \$0.02 | \$0.02 |
| Taxes | \$20.29 | \$7.63 | \$8.26 | \$11.36 | \$10.33 |
| User Fees | \$1.52 | \$1.30 | \$0.73 | \$3.08 | \$0.06 |
| Use of Fund Balance | \$127.60 | \$51.65 | \$61.99 | \$32.67 | \$15.28 |
| TOTAL Revenues | \$157.81 | \$60.67 | \$71.19 | \$47.29 | \$26.42 |

Capital Project Plan by Category

The five-year CIP includes \$227 million in projects from 2026-2030. A breakdown of projects summarized by category is provided below (in millions):

| Table 20: Capital Expenditures | | | | | |
|---|-----------------|----------------|----------------|----------------|----------------|
| | 2026 Budget | 2027 Plan | 2028 Plan | 2029 Plan | 2030 Plan |
| Capital Renewal | \$118.55 | \$48.80 | \$64.30 | \$17.53 | \$22.57 |
| Equipment Replacement | \$2.24 | \$1.82 | \$1.71 | \$1.21 | \$1.47 |
| Facilities | \$0.99 | \$1.86 | \$1.96 | \$1.96 | \$1.96 |
| Accessibility Improvements | \$0.10 | \$0.10 | \$0.15 | \$0.15 | \$0.15 |
| Fleet | \$14.44 | \$6.01 | \$10.80 | \$6.12 | \$6.60 |
| Information Technology | \$10.20 | \$6.31 | \$4.77 | \$4.81 | \$5.03 |
| Natural Resources | \$4.23 | \$0.45 | \$0.91 | \$0.75 | \$4.80 |
| Road and Bridge | \$0.97 | \$0.49 | \$0.51 | \$0.54 | \$0.56 |
| Solid Waste | \$8.00 | \$4.00 | - | - | - |
| The Ranch | \$77.38 | \$27.77 | \$43.48 | \$2.00 | \$2.00 |
| Capital Expansion | \$36.88 | \$9.51 | \$5.51 | \$27.74 | \$1.85 |
| Facilities | \$12.03 | - | - | - | - |
| Natural Resources | \$5.23 | \$0.10 | \$0.70 | \$6.65 | \$1.30 |
| Road and Bridge | \$19.62 | \$9.41 | \$4.81 | \$16.09 | \$0.55 |
| Solid Waste | - | - | - | \$5.00 | - |
| Land and Real Asset Acquisitions | \$2.14 | \$2.36 | \$1.37 | \$2.02 | \$2.00 |
| Natural Resources | \$2.14 | \$2.36 | \$1.37 | \$2.02 | \$2.00 |
| Capital Study | \$0.24 | - | - | - | - |
| Natural Resources | \$0.24 | - | - | - | - |
| GRAND TOTAL | \$157.81 | \$60.67 | \$71.19 | \$47.29 | \$26.42 |

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 2026 (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 | | | | |
|---|---------------|---------------|----------------|---------------|
| | 2027 | 2028 | 2029 | 2030 |
| Capital Renewal | \$2.25 | \$2.50 | \$2.30 | \$5.60 |
| Natural Resources | | | | |
| Boxelder Regional Trail | - | \$0.10 | \$0.30 | \$3.6 |
| Devil's Backbone Water Tap (Grazing Infrastructure) | \$0.15 | - | - | - |
| Long View Habitat Restoration | \$0.10 | \$0.40 | - | - |
| The Ranch | | | | |
| The Ranch Capital Needs | \$2.00 | \$2.00 | \$2.00 | \$2.00 |
| Capital Expansion | \$0.25 | \$0.96 | \$24.19 | \$1.30 |
| Natural Resources | | | | |
| Heaven's Door | \$0.10 | \$0.70 | \$6.65 | - |
| Red-Tail Ridge | - | - | - | \$0.10 |
| Chimney Hollow Open Space –S Carter Trailhead lot | - | - | - | \$1.20 |
| Road and Bridge | | | | |
| CR 70 & CR 15 Intersection Improvements | \$0.15 | \$0.26 | \$5.02 | - |
| CR 9 Improvements from CR 52 to CR 58 | - | - | \$7.52 | - |
| Solid Waste | | | | |
| Cell Development | - | - | \$5.00 | - |

2026 Capital Projects Budget

Overview

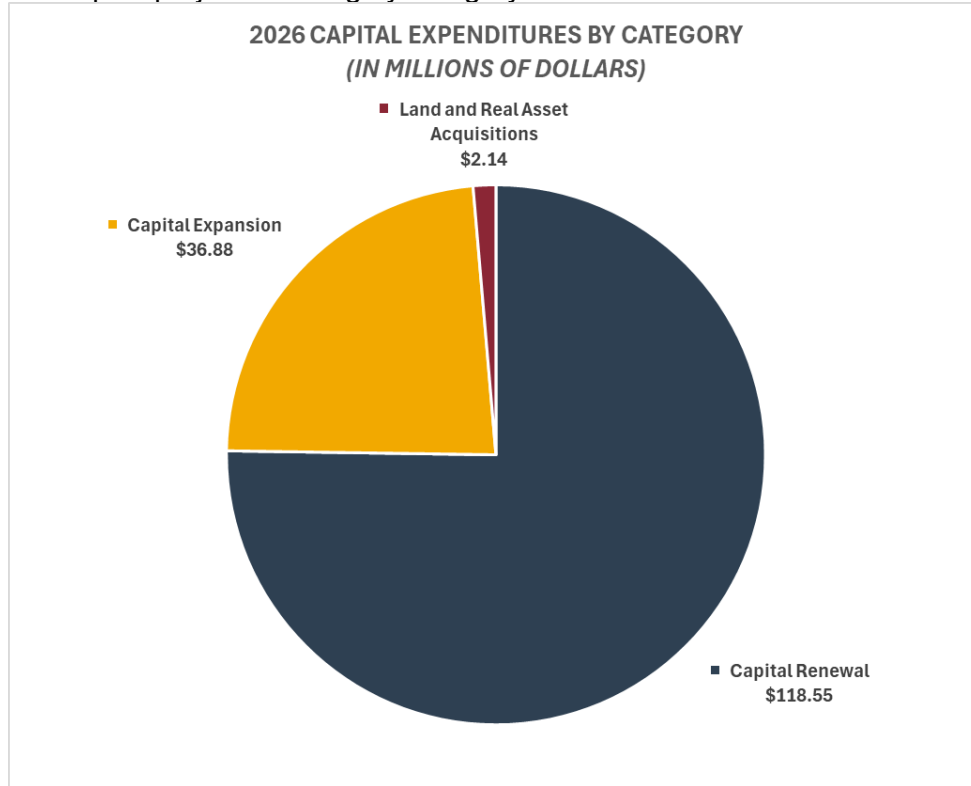
The 2026 Capital Projects Budget includes projects that are identified as part of a five-year Capital Improvements Plan. The goal of this plan is to identify emerging capital asset needs and allocate funding so that these needs can be addressed in a cost-effective manner.

2026 County Capital Budget Summary

The 2026 Capital Projects Budget shows approximately \$158 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. 2026 capital expenditures by service category are shown below:

| Table 22: Capital Projects Summary | |
|--|---------------------------|
| Service Category & Department | 2025 Capital Expenditures |
| Support Services | |
| Facilities | \$13,019,093 |
| Financial Services/Risk | \$100,000 |
| Fleet | \$14,438,469 |
| Information Technology | \$10,203,770 |
| Support Services Total | \$37,761,332 |
| Community Planning, Infrastructure, & Resources | |
| Natural Resources | \$11,839,730 |
| Road and Bridge | \$20,591,832 |
| Solid Waste | \$8,000,000 |
| The Ranch | \$77,377,200 |
| Community Planning, Infrastructure, & Resources Total | \$117,808,762 |
| Equipment Replacement Plan | \$2,244,634 |
| TOTAL - ALL CAPITAL PROJECTS | \$157,814,728 |

A breakdown of 2026 capital projects funding by category is as follows:



Estimated Operating Budget Impacts

The 2026 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. An additional 20 positions as well as significant capital outlay for vehicles will be added to the budget because of these projects.

Emergency Services Building: The capital project will conclude in 2026 and, due to its larger footprint than the existing space, will contribute to a need for additional funding for utilities and building maintenance.

Capital Expansion Projects

Larimer County Five-Year Capital Improvement Plan

Capital Expansion

Department/Office

Facilities

Fund – GL Key

512 - Capital Expenditures: FM620 - Facilities Capital

Capital Project:

CP000214 - 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 | 2026 | 2027 | 2028 | 2029 | 2030 |
|----------------|---|---------------------------------|------------|-----------|------|------|------|
| Revenues | 512-FM620-FM158 - Facilities Capital - Emergency Services | 41618 - CO- Energy Office | 158,250 | - | - | - | - |
| | | 45499 - Misc Revenue | - | 1,399,735 | - | - | - |
| Revenues Total | | | 158,250 | 1,399,735 | - | - | - |
| Expenses | 512-FM620-FM158 - Facilities Capital - Emergency Services | 55801 - Buildings Capital | 12,034,043 | - | - | - | - |
| Expenses Total | | | 12,034,043 | - | - | - | - |

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:

CP000197 - Chimney Hollow Open Space

Description:

Natural Resources will design and install public access recreation infrastructure at Chimney Hollow Open Space.

| Object Type | Cost Center | Object | 2026 | 2027 | 2028 | 2029 | 2030 |
|-----------------------|--|-----------------------------------|------------------|------|------|------|------|
| Revenues | 215-NR717-NRL048 - Open Lands Management Extension-Capital - Chimney Hollow OS | 48215 - Tfr from Open Lands | 2,463,730 | - | - | - | - |
| Revenues Total | | | 2,463,730 | - | - | - | - |
| Expenses | 215-NR710-0 - Open Lands Extension | 58215 - Tfr to Open Lands | 2,463,730 | - | - | - | - |
| | 215-NR717-NRL048 - Open Lands Management Extension-Capital - Chimney Hollow OS | 55822 - Land Improvements Capital | 2,463,730 | - | - | - | - |
| Expenses Total | | | 4,927,460 | - | - | - | - |

Larimer County Five-Year Capital Improvement Plan

Capital Expansion

Department/Office

Natural Resources

Fund – GL Key

220 - Parks: NR617 - Parks Projects-Capital

Capital Project:

CP000235 - Central Aquatic Nuisance Species Decontamination

Description:

Natural Resources will construct a central invasive aquatic nuisance species decontamination station near the Carter Lake shop.

| Object Type | Cost Center | Object | 2026 | 2027 | 2028 | 2029 | 2030 |
|-----------------------|---|-------------------------------------|----------------|------|------|------|------|
| Revenues | 220-NR617-NRP056 - Parks Projects-Capital - Central ANS Decon | 48230 - Tfr from Conservation Trust | 150,000 | - | - | - | - |
| Revenues Total | | | 150,000 | - | - | - | - |
| Expenses | 220-NR617-NRP056 - Parks Projects-Capital - Central ANS Decon | 51803 - Building Imp Non-Capital | 150,000 | - | - | - | - |
| | 230-NR300-0 - Conservation Trust Fund | 58220 - Tfr to Parks | 150,000 | - | - | - | - |
| Expenses Total | | | 300,000 | - | - | - | - |

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:

CP000195 - County Road 50E (Country Club) Improvements from County Road 52C (Gregory) to Turnberry Road

Description:

The project includes one mile of roadway reconstruction of CR 50E (County Club Road) from Lemay Avenue to Turnberry Road. The reconstructed roadway will accommodate 2-11 ft travel lanes with 4 ft paved shoulders and a separated, paved bike/pedestrian path on the north side of CR 50E. Traffic calming measures and other safety improvements will be evaluated and culvert crossings will be replaced. Existing utility relocations will be needed within the one mile. This project is funded through a combination of capital expansion fees, grants, and fund balance.

| Object Type | Cost Center | Object | 2026 | 2027 | 2028 | 2029 | 2030 |
|-----------------------|--|-------------------------------------|----------------|----------|----------|------------------|----------|
| Revenues | 252-RB250-0 - Road and Bridge Capital Improvements | 41505 - Psth-CO Dept Transportation | 300,000 | - | - | - | - |
| | | 48255 - Tfr from Transp. Expansion | - | - | - | - | - |
| Revenues Total | | | 300,000 | - | - | 400,000 | - |
| Expenses | 252-RB250-0 - Road and Bridge Capital Improvements | 52022 - Roads Contract Construction | - | - | - | - | - |
| | | 52212 - Engineering Services | 60,000 | - | - | - | - |
| | | 55703 - Paved Roads | 240,000 | - | - | 2,400,000 | - |
| | | 55712 - Land | 200,000 | - | - | - | - |
| Expenses Total | | | 500,000 | - | - | 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:

CP000196 - Structure Replacement on County Road 63E over Little Beaver Creek

Description:

The current timber bridge on County Road 63E over Little Beaver Creek has a rating of "poor" and needs to be replaced. Design will begin in 2025 with construction in the fall of 2026. This project is funded out of Road and Bridge reserves and by the US Forest Service.

| Object Type | Cost Center | Object | 2026 | 2027 | 2028 | 2029 | 2030 |
|-----------------------|--|------------------------------------|----------------|----------------|------|------|------|
| Revenues | 252-RB250-0 - Road and Bridge Capital Improvements | 41201 - Fed-US Dept of Agriculture | 444,000 | 156,000 | - | - | - |
| Revenues Total | | | 444,000 | 156,000 | - | - | - |
| Expenses | 252-RB250-0 - Road and Bridge Capital Improvements | 52027 - Bridge Replacements | 148,000 | 52,000 | - | - | - |
| | | 52212 - Engineering Services | 4,000 | - | - | - | - |
| | | 55701 - Bridges | 608,000 | 208,000 | - | - | - |
| Expenses Total | | | 760,000 | 260,000 | - | - | - |

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:

CP000216 - County Road 19 Improvements from County Road 38E to County Road 40

Description:

This project includes implementation of 4-lane arterial street per Larimer County Urban Area Street Standards to accommodate both significant regional traffic and local traffic, and address safety issues. Improvements include additional through lanes, auxiliary turn lanes, intersection improvements, curb and gutter, sidewalks, bicycle lanes, median, and storm sewer. Design began in 2020 and construction is expected in 2026. This project is funded through a combination of a grant and capital expansion fees. The project is a partnership between the City of Fort Collins and Larimer County.

| Object Type | Cost Center | Object | 2026 | 2027 | 2028 | 2029 | 2030 |
|----------------|--|-------------------------------------|-----------|------|------|------|------|
| Revenues | 252-RB250-0 - Road and Bridge Capital Improvements | 41505 - Psth-CO Dept Transportation | 3,834,025 | - | - | - | - |
| | | 41601 - CO-Dept of Transportation | 1,700,000 | - | - | - | - |
| | | 45406 - Misc Reimbursements | 900,000 | - | - | - | - |
| | | 48255 - Tfr from Transp. Expansion | 1,202,757 | - | - | - | - |
| Revenues Total | | | 7,636,782 | - | - | - | - |
| Expenses | 252-RB250-0 - Road and Bridge Capital Improvements | 52022 - Roads Contract Construction | 1,527,356 | - | - | - | - |
| | | 55703 - Paved Roads | 6,109,426 | - | - | - | - |
| Expenses Total | | | 7,636,782 | - | - | - | - |

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:

CP000217 - County Road 50E (Country Club) Improvements from State Highway 1 to County Road 52C (Gregory)

Description:

The project includes one mile of roadway rehabilitation or reconstruction of CR 50E (County Club Road) from Hwy 1 to Gregory Road. The roadway will accommodate two 11-foot travel lanes with approximately 4-foot paved shoulders and a separated, paved bike/pedestrian path on the south side of CR 50E. Traffic calming measures and other safety improvements will be evaluated and culvert crossings will be replaced. Existing utility relocations will be needed within the one mile. This project is funded through a grant.

| Object Type | Cost Center | Object | 2026 | 2027 | 2028 | 2029 | 2030 |
|-----------------------|--|-------------------------------------|----------------|------|------|------|------|
| Revenues | 252-RB250-0 - Road and Bridge Capital Improvements | 41505 - Psth-CO Dept Transportation | 300,000 | - | - | - | - |
| Revenues Total | | | 300,000 | - | - | - | - |
| Expenses | 252-RB250-0 - Road and Bridge Capital Improvements | 52212 - Engineering Services | 60,000 | - | - | - | - |
| | | 55703 - Paved Roads | 240,000 | - | - | - | - |
| Expenses Total | | | 300,000 | - | - | - | - |

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:

CP000218 - Structure Replacement on County Road 63E over Poudre River

Description:

The current structure (bridge) on County Road 63E over Poudre River at State Highway 14 is functionally obsolete creating a safety issue. The project is currently only funded for design which is expected to begin in 2026. This project is funded through a combination of a grant and Road and Bridge fund balance.

| Object Type | Cost Center | Object | 2026 | 2027 | 2028 | 2029 | 2030 |
|-----------------------|--|-------------------------------------|----------------|----------------|------|------|------|
| Revenues | 252-RB250-0 - Road and Bridge Capital Improvements | 41505 - Psth-CO Dept Transportation | 64,000 | - | - | - | - |
| Revenues Total | | | 64,000 | - | - | - | - |
| Expenses | 252-RB250-0 - Road and Bridge Capital Improvements | 52212 - Engineering Services | 96,000 | 60,000 | - | - | - |
| | | 55701 - Bridges | 384,000 | 240,000 | - | - | - |
| Expenses Total | | | 480,000 | 300,000 | - | - | - |

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:

CP000220 - County Road 70 Improvements from County Road 13 to County Road 15

Description:

The project will reconstruct and widen a mile of CR 70 between CR 13 and CR 15 and is another phase in the Owl Canyon Corridor project that was approved and adopted in 2008. The project will include wider shoulders, new pavement and several new bridges. Design is occurring in 2025 and construction is expected to be completed in 2028. This project is funded through a combination of capital expansion fees and fund balance.

| Object Type | Cost Center | Object | 2026 | 2027 | 2028 | 2029 | 2030 |
|-----------------------|--|-------------------------------------|------------------|------------------|------|------|------|
| Revenues | 252-RB250-0 - Road and Bridge Capital Improvements | 48255 - Tfr from Transp. Expansion | - | 1,225,000 | - | - | - |
| Revenues Total | | | - | 1,225,000 | - | - | - |
| Expenses | 252-RB250-0 - Road and Bridge Capital Improvements | 52022 - Roads Contract Construction | 483,784 | 1,630,450 | - | - | - |
| | | 52212 - Engineering Services | 150,000 | - | - | - | - |
| | | 55703 - Paved Roads | 1,935,136 | 6,521,800 | - | - | - |
| | | 55712 - Land | 90,000 | - | - | - | - |
| Expenses Total | | | 2,658,920 | 8,152,250 | - | - | - |

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:

CP000223 - Structure Replacement on County Road 13E (Monroe Avenue) over Horseshoe Reservoir Exchange Ditch

Description:

The current structure (bridge) on County Road 13E (Monroe Ave.) over the Horseshoe Inlet Canal is functionally obsolete creating a safety issue. Improvements include a widened/lengthened bridge, creek channel grading and bank stabilization, 6 foot paved shoulder/bicycle lanes, curb/gutter and sidewalks. Design began in 2022. Construction is expected to begin in fall 2025 and to complete in 2026. This 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 | 2026 | 2027 | 2028 | 2029 | 2030 |
|-----------------------|--|-----------------------------|------------------|------|------|------|------|
| Revenues | 252-RB250-0 - Road and Bridge Capital Improvements | 41702 - LG-City of Loveland | 500,000 | - | - | - | - |
| Revenues Total | | | 500,000 | - | - | - | - |
| Expenses | 252-RB250-0 - Road and Bridge Capital Improvements | 52027 - Bridge Replacements | 200,000 | - | - | - | - |
| | | 55701 - Bridges | 800,000 | - | - | - | - |
| Expenses Total | | | 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:

CP000168 - 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 (pedestrian facilities are an example of a program). Larimer County is federally mandated to have an ADA Transition Plan that outlines our intent to bring all pedestrian facilities within the jurisdiction into compliance with ADA standards. Funding of \$1 million is allocated for these types of projects.

| Object Type | Cost Center | Object | 2026 | 2027 | 2028 | 2029 | 2030 |
|-----------------------|--|-------------------------------------|----------------|----------------|----------------|----------------|----------------|
| 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:

CP000169 - Pave Gravel Roads

Description:

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

| Object Type | Cost Center | Object | 2026 | 2027 | 2028 | 2029 | 2030 |
|-----------------------|--|-------------------------------------|----------------|----------------|----------------|----------------|----------------|
| 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:

CP000170 - County Road 50E (Country Club) and County Road 52C (Gregory) Intersection Improvements

Description:

The project includes one mile of roadway reconstruction of CR 50E (County Club Road) from Lemay Avenue to Turnberry Road. The reconstructed roadway will accommodate two 11-foot wide travel lanes with 4 foot wide paved shoulders and a separated, paved bike/pedestrian path on the north side of CR 50E. Traffic calming measures and other safety improvements will be evaluated and culvert crossings will be replaced. Existing utility relocations will be needed within the one mile. This project is funded through a combination of capital expansion fees, grants, and fund balance.

| Object Type | Cost Center | Object | 2026 | 2027 | 2028 | 2029 | 2030 |
|----------------|--|-------------------------------------|---------|------|-----------|------|------|
| Revenues | 252-RB250-0 - Road and Bridge Capital Improvements | 41505 - Psth-CO Dept Transportation | 400,000 | - | - | - | - |
| | | 45406 - Misc Reimbursements | - | - | 40,000 | - | - |
| | | 48255 - Tfr from Transp. Expansion | - | - | 670,162 | - | - |
| Revenues Total | | | 400,000 | - | 710,162 | - | - |
| Expenses | 252-RB250-0 - Road and Bridge Capital Improvements | 52022 - Roads Contract Construction | - | - | 800,000 | - | - |
| | | 52212 - Engineering Services | 80,000 | - | - | - | - |
| | | 55703 - Paved Roads | 320,000 | - | 3,200,000 | - | - |
| | | 55712 - Land | 100,000 | - | - | - | - |
| Expenses Total | | | 500,000 | - | 4,000,000 | - | - |

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:

CP000171 - County Road 70 Improvements from County Road 11 to County Road 13

Description:

The project includes one mile of roadway widening and reconstruction of CR 70 from CR 11 to CR 13. The two-lane roadway will accommodate 6 to 8-foot-wide paved shoulders. Culvert and structure crossings will be replaced. Existing utility relocations will be needed within the one mile. This project is funded through a combination of capital expansion fees, grants, and fund balance.

| Object Type | Cost Center | Object | 2026 | 2027 | 2028 | 2029 | 2030 |
|----------------|--|-------------------------------------|-----------|------|------|------|------|
| Revenues | 252-RB250-0 - Road and Bridge Capital Improvements | 41601 - CO-Dept of Transportation | 730,305 | - | - | - | - |
| | | 48255 - Tfr from Transp. Expansion | 250,000 | - | - | - | - |
| Revenues Total | | | 980,305 | - | - | - | - |
| Expenses | 252-RB250-0 - Road and Bridge Capital Improvements | 52022 - Roads Contract Construction | 1,047,368 | - | - | - | - |
| | | 55703 - Paved Roads | 4,189,472 | - | - | - | - |
| Expenses Total | | | 5,236,840 | - | - | - | - |

Capital Renewal Projects

Larimer County Five-Year Capital Improvement Plan

Capital Renewal

Department/Office

Commissioners and County Manager

Fund – GL Key

522 - Equipment Replacement: 522CM850 - Replacement-Public Affairs

Capital Project:

CP000212 - Miscellaneous Equipment Replacement Plan

Description:

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

| Cost Center | 2026 | 2027 | 2028 | 2029 | 2030 |
|---|------------------|------------------|------------------|------------------|------------------|
| 522-522CD300-0 - Replacement-Community Development | 10,872 | - | - | - | - |
| 522-522CJ201-CJRESOTH - Community Corrections | 19,641 | 12,100 | 14,728 | - | - |
| 522-522CJ401-0 - Replacement Alternative Sentencing | 28,513 | 460,045 | 8,000 | 71,049 | - |
| 522-522CL040-0 - Replacement Clerk and Recorder Admin | - | - | - | 3,000 | - |
| 522-522CL080-0 - Replacement Plan-Clerk and Recorder | 4,660 | - | 586 | 660 | - |
| 522-522CL100-0 - Replacement Recording | 1,900 | 1,900 | 41,450 | 1,900 | 2,105 |
| 522-522CL200-0 - Replacement Motor Vehicle | - | - | - | - | 68,135 |
| 522-522CL500-0 - Replacement Election Year Costs | 1,365,134 | 5,000 | 401,444 | 237,985 | - |
| 522-522CO170-0 - Replacement Coroner | 5,000 | 20,000 | 21,500 | 29,500 | 233,500 |
| 522-522DA151-0 - Replacement District Court Division | - | 10,500 | - | - | - |
| 522-522EN600-0 - Replacement Engineering | 169,280 | 191,000 | 50,000 | - | 61,800 |
| 522-522EX000-0 - Replacement Plan - Extension | 8,481 | 1,450 | 17,500 | - | 5,100 |
| 522-522FN100-0 - Replacement-Financial Services | 25,000 | - | - | 25,000 | - |
| 522-522HE100-0 - Replacement Health | - | 3,050 | 13,410 | - | 26,500 |
| 522-522RB100-0 - Replacement Road Maintenance | 15,423 | 17,953 | - | - | 15,775 |
| 522-522SH100-0 - Replacement Sheriff Support Services | 16,800 | 65,800 | 55,795 | 141,192 | 11,300 |
| 522-522SH200-0 - Replacement Drug Task Force | - | 10,000 | - | - | - |
| 522-522SH300-0 - Replacement Investigations | 106,500 | 98,700 | 117,500 | 49,000 | 189,100 |
| 522-522SH400-0 - Replacement Jail | 177,350 | 405,310 | 173,240 | 251,971 | 500,420 |
| 522-522SH500-0 - Replacement Sheriff Operations | 271,500 | 280,300 | 231,720 | 150,200 | 353,700 |
| 522-522SH600-0 - Replacement Sheriff ES | 18,580 | 218,800 | 567,865 | 253,125 | 3,200 |
| 522-522TS120-0 - Replacement County Treasurer | - | 22,500 | - | - | 3,000 |
| Total Expenses | 2,244,634 | 1,824,408 | 1,714,738 | 1,214,582 | 1,473,635 |

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:

CP000192 - General Building Component Replacement

Description:

This project includes funds designated for replacement of various building systems and components (HVAC, generators, plumbing, access control systems, etc.). The plan is funded with General Fund support of approximately \$1.1 million annually. It provides for replacement of components on a scheduled plan to prevent failures. This funding also includes funding for certain Natural Resources and Public Safety facilities.

| Object Type | Cost Center | Object | 2026 | 2027 | 2028 | 2029 | 2030 |
|-----------------------|--|---------------------------|------------------|------------------|------------------|------------------|------------------|
| Revenues | 610-FM201-0 - Facilities Component Replacement | 48101 - Tfr from General | 2,827,000 | 2,911,810 | 2,999,164 | 3,089,139 | 3,181,813 |
| Revenues Total | | | 2,827,000 | 2,911,810 | 2,999,164 | 3,089,139 | 3,181,813 |
| Expenses | 610-FM201-0 - Facilities Component Replacement | 51804 -Equip. Non-Capital | 985,050 | 1,855,000 | 1,960,000 | 1,960,000 | 1,960,000 |
| Expenses Total | | | 985,050 | 1,855,000 | 1,960,000 | 1,960,000 | 1,960,000 |

Larimer County Five-Year Capital Improvement Plan

Capital Renewal

Department/Office

Financial Services

Fund – GL Key

101 - General: FN602 - ADA Compliance

Capital Project:

CP000211 - Americans with Disabilities Act Compliance Projects

Description:

The funds will be used to continue the implementation of the County's Americans with Disabilities Act Compliance Transition Plan building improvements.

| Object Type | Cost Center | Object | 2026 | 2027 | 2028 | 2029 | 2030 |
|----------------|--|------------------|---------|---------|---------|---------|---------|
| Expenses | 101-FN602-FNADACAP - ADA Compliance Capital Projects | 53610 - Projects | 100,000 | 100,000 | 150,000 | 150,000 | 150,000 |
| Expenses Total | | | 100,000 | 100,000 | 150,000 | 150,000 | 150,000 |

Larimer County Five-Year Capital Improvement Plan

Capital Renewal

Department/Office

Fleet

Fund – GL Key

612 - Fleet Services: FL400 - Fleet Equipment Purchases

Capital Project:

CP000193 - Fleet Capital Equipment Plan

Description:

Funding for the annual Fleet Replacement Plan. The plan is funded through replacement rates changes charged to departments over the life of the unit. The 2026 Capital Fleet Plan includes the replacement of 88 existing units and 45 new units of equipment.

| Object Type | Cost Center | Object | 2026 | 2027 | 2028 | 2029 | 2030 |
|----------------|---|---------------------------|------------|-----------|------------|-----------|-----------|
| Expenses | 612-FL400-0 - Fleet Equipment Purchases | 55811 - Equipment Capital | 14,438,469 | 6,009,018 | 10,801,282 | 6,116,962 | 6,597,592 |
| Expenses Total | | | 14,438,469 | 6,009,018 | 10,801,282 | 6,116,962 | 6,597,592 |

Larimer County Five-Year Capital Improvement Plan

Capital Renewal

Department/Office

Information Technology

Fund – GL Key

508 - IT Capital: IT462 – IT Security Replacement

Capital Project:

CP000237 - IT Security Equipment Replacement

Description:

A major modernization of county door access security systems will occur in 2026. Ongoing maintenance and replacement of door access control technology, employee door fobs, and security cameras, are also scheduled as part of the capital improvement plan.

| Object Type | Cost Center | Object | 2026 | 2027 | 2028 | 2029 | 2030 |
|-----------------------|-----------------------------------|---------------------------|------------------|----------------|----------------|----------------|----------------|
| Revenues | 508-IT462-0 - IT Security Systems | 48101 - Tfr from General | 2,400,000 | 217,500 | 220,000 | 238,500 | 241,000 |
| Revenues Total | | | 2,400,000 | 217,500 | 220,000 | 238,500 | 241,000 |
| Expenses | 508-IT462-0 - IT Security Systems | 51804 -Equip. Non-Capital | 22,000 | 5,000 | 5,000 | 6,000 | 134,000 |
| | | 52034 - External Software | | 60,000 | 60,000 | 70,000 | 70,000 |
| | | 55830 - IT Infrastructure | 2,300,000 | | | | |
| Expenses Total | | | 2,322,000 | 65,000 | 65,000 | 76,000 | 204,000 |

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:

CP000185 - Printer/Scanner Replacement

Description:

This is the replacement plan for scanners and purchased printers outside of the county's managed print program. The County has moved the majority of printers into our managed print program but still needs to maintain a replacement plan for large plotters and scanners. The County will continue to spend this replacement plan fund balance to facilitate the move to managed print services.

| Object Type | Cost Center | Object | 2026 | 2027 | 2028 | 2029 | 2030 |
|----------------|--|---------------------------|--------|--------|------|------|------|
| Expenses | 508-IT460-0 - IT Printer\Scanner Replacement | 51804 -Equip. Non-Capital | 12,500 | 8,000 | | | |
| | | 55811 - Equipment Capital | 37,500 | 27,663 | | | |
| Expenses Total | | | 50,000 | 35,663 | | | |

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:

CP000186 - Audio/Visual Equipment Replacement

Description:

This capital project funds audio/visual equipment replacement, including conference room systems that facilitate remote meeting capabilities. Security cameras previously budgeted as part of this program will be moved to new project along with door access security beginning in 2026.

| Object Type | Cost Center | Object | 2026 | 2027 | 2028 | 2029 | 2030 |
|---------------------------|--|------------------------------|----------------|----------------|----------------|----------------|----------------|
| Revenues | 508-IT461-0 - IT Audio\Visual Replacement | 48101 - Tfr from General | 150,000 | 155,000 | 160,000 | 165,000 | 170,000 |
| Revenues Total | | | 150,000 | 155,000 | 160,000 | 165,000 | 170,000 |
| Expenses | 508-IT461-0 - IT Audio\Visual Replacement | 51804 -Equip. Non-Capital | 645,000 | 290,000 | 328,000 | 121,000 | 173,000 |
| Expenses Total | | | 645,000 | 290,000 | 328,000 | 121,000 | 173,000 |

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:

CP000187 - Information Technology Infrastructure Replacement

Description:

This capital project funds the servers, storage and cloud compute environments for Larimer County. Over the last two years, vendors have pushed into operational expense models which more accurately reflect our usage of these resources. This has resulted in very little hardware being owned by Larimer County. The environments for compute, storage, database and backup for both production and disaster recovery environments have continued to rise to meet demand.

Digital evidence generated by District Attorney's Office cases continues to stress our storage environment for production data. The County has implemented direct to cloud backup processes but data ingest and retention requirements continue to increase. These stresses are expected to continue in future years.

| Object Type | Cost Center | Object | 2026 | 2027 | 2028 | 2029 | 2030 |
|-----------------------|---|---------------------------|------------------|------------------|------------------|------------------|------------------|
| Revenues | 508-IT463-0 - IT Infrastructure Replacement | 48101 - Tfr from General | 1,325,000 | 1,355,000 | 1,382,000 | 1,410,000 | 1,438,000 |
| Revenues Total | | | 1,325,000 | 1,355,000 | 1,382,000 | 1,410,000 | 1,438,000 |
| Expenses | 508-IT463-0 - IT Infrastructure Replacement | 55811 - Equipment Capital | 1,489,000 | 1,619,000 | 1,187,000 | 1,190,000 | 1,584,000 |
| Expenses Total | | | 1,489,000 | 1,619,000 | 1,187,000 | 1,190,000 | 1,584,000 |

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:

CP000188 - Technical Communications Replacement

Description:

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

Larimer County continues to see substantial cost increases with radios in the plan and continues to explore less-expensive alternatives.

| Object Type | Cost Center | Object | 2026 | 2027 | 2028 | 2029 | 2030 |
|----------------|---|---------------------------|---------|---------|---------|---------|---------|
| Revenues | 508-IT464-0 - IT Technical Comm Replacement | 48101 - Tfr from General | 550,000 | 562,000 | 575,000 | 598,000 | 608,000 |
| | | 48220 - Tfr from Parks | 37,523 | 37,523 | 37,523 | 37,523 | 37,523 |
| Revenues Total | | | 587,523 | 599,523 | 612,523 | 635,523 | 645,523 |
| Expenses | 508-IT464-0 - IT Technical Comm Replacement | 51804 -Equip. Non-Capital | 356,000 | 872,000 | 683,000 | 323,000 | 657,000 |
| Expenses Total | | | 356,000 | 872,000 | 683,000 | 323,000 | 657,000 |

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:

CP000189 - Enterprise Business Software Replacement

Description:

\$3.7 million is budgeted in 2026 for the replacement of business software critical to the operation of county services. The capital plan also provides for maintenance cycles and refresh of applications that have reached end of life. The goal of the capital plan is to drive improved value, lower support costs and increase business efficiency when replacing and updating enterprise systems. As applications age and become fragile there is a dramatic increase in failures and business disruptions which directly affects services to citizens.

This plan also drives the requirement to use best practices in business analysis and project management in the implementation of business operations through these capital projects. Spending over the five-year period from 2026-2030 totals \$9.975M and includes the following major systems: Treasurer, Enterprise Content Management, LOIS, CRISP Tri-Tech replacement, Landmark (C&R), our community development platform (EnerGov) and HR SaaS platforms.

| Object Type | Cost Center | Object | 2026 | 2027 | 2028 | 2029 | 2030 |
|-----------------------|------------------------------------|-------------------------------------|------------------|------------------|------------------|------------------|------------------|
| Revenues | 508-IT465-0 - IT Business Software | 48101 - Tfr from General | 1,659,000 | 1,694,000 | 1,731,000 | 1,767,000 | 1,803,000 |
| Revenues Total | | | 1,659,000 | 1,694,000 | 1,731,000 | 1,767,000 | 1,803,000 |
| Expenses | 508-IT465-0 - IT Business Software | 52034 - External Software | 2,959,000 | 2,069,000 | 1,556,000 | 1,942,000 | 1,353,000 |
| | | 53738 - Internal IT Project Billing | 750,000 | 700,000 | 600,000 | 800,000 | 600,000 |
| Expenses Total | | | 3,709,000 | 2,769,000 | 2,156,000 | 2,742,000 | 1,953,000 |

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:

CP000190 - Network Replacement

Description:

This is the replacement plan for Larimer County's network platform that provides connectivity across all our campus sites and buildings. The County is replacing the core network and working towards upgrading the wired and wireless network in county buildings over the next 12 months.

| Object Type | Cost Center | Object | 2026 | 2027 | 2028 | 2029 | 2030 |
|-----------------------|--|---------------------------|------------------|----------------|----------------|----------------|----------------|
| Revenues | 508-IT491-0 - Network Infrastructure Replacement | 48101 - Tfr from General | 175,000 | 179,000 | 183,000 | 186,000 | 190,000 |
| Revenues Total | | | 175,000 | 179,000 | 183,000 | 186,000 | 190,000 |
| Expenses | 508-IT491-0 - Network Infrastructure Replacement | 55811 - Equipment Capital | 1,205,433 | 317,980 | - | 2,200 | 109,210 |
| Expenses Total | | | 1,205,433 | 317,980 | - | 2,200 | 109,210 |

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:

CP000191 - Fiber Infrastructure Replacement

Description:

In 2025 and 2026 Larimer County is continuing to add fiber to new county buildings. Additionally, as more infrastructure and applications move to cloud based systems, the County will continue to add redundancies to the infrastructure and to support systems used by departments. Dark fiber contracts with PRPA, City of Fort Collins and City of Loveland continue to drive the price increases for this budget but alternatives are not quite to the level of redundancy that are required for our campus locations.

| Object Type | Cost Center | Object | 2026 | 2027 | 2028 | 2029 | 2030 |
|----------------|---------------------------------------|-----------------------------------|---------|---------|---------|---------|---------|
| Revenues | 508-IT500-0 - IT Fiber infrastructure | 43176 - External Sales | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 |
| | | 48101 - Tfr from General | 350,000 | 358,000 | 365,000 | 372,000 | 380,000 |
| | | 48220 - Tfr from Parks | 20,000 | 20,500 | 21,000 | 22,000 | 22,500 |
| Revenues Total | | | 390,000 | 398,500 | 406,000 | 414,000 | 422,500 |
| Expenses | 508-IT500-0 - IT Fiber infrastructure | 52201 - Technology Services | 30,250 | 30,250 | 30,250 | 30,250 | 30,250 |
| | | 52452 - Equipment Leases (GASB87) | 297,087 | 311,331 | 320,543 | 321,799 | 321,799 |
| Expenses Total | | | 327,337 | 341,581 | 350,793 | 352,049 | 352,049 |

Larimer County Five-Year Capital Improvement Plan

Capital Renewal

Department/Office

Natural Resources

Fund – GL Key

220 - Parks: NR617 - Parks Projects-Capital

Capital Project:

CP000174 - Americans with Disabilities Act Improvements

Description:

The Department of Natural Resources will conduct priority Americans with Disabilities Act (ADA) improvements to make open spaces more accessible.

| Object Type | Cost Center | Object | 2026 | 2027 | 2028 | 2029 | 2030 |
|----------------|---|---------------------------------------|--------|--------|--------|--------|--------|
| Revenues | 220-NR617-NRP022 - Parks ADA Improvements | 48215 - Tfr from Open Lands | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| | | 48230 - Tfr from Conservation Trust | 9,000 | 9,000 | 9,000 | 9,000 | 9,000 |
| Revenues Total | | | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| Expenses | 215-NR710-0 - Open Lands Extension | 58220 - Tfr to Parks | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| | 220-NR617-NRP022 - Parks ADA Improvements | 51801 - Land Improvements Non-Capital | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| | 230-NR300-0 - Conservation Trust Fund | 58220 - Tfr to Parks | 9,000 | 9,000 | 9,000 | 9,000 | 9,000 |
| Expenses Total | | | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 |

Larimer County Five-Year Capital Improvement Plan

Capital Renewal

Department/Office

Natural Resources

Fund – GL Key

220 - Parks: NR617 - Parks Projects-Capital

Capital Project:

CP000175 - Director Contingency

Description:

Director Contingency

| Object Type | Cost Center | Object | 2026 | 2027 | 2028 | 2029 | 2030 |
|----------------|--|-------------------------------------|---------|--------|--------|------|------|
| Revenues | 220-NR617-NRP027 - Parks Director Contingency | 48215 - Tfr from Open Lands | 67,760 | 8,546 | 16,400 | - | - |
| | | 48220 - Tfr from Parks | 12,857 | 12,145 | 5,125 | - | - |
| | | 48230 - Tfr from Conservation Trust | 27,993 | 225 | 225 | - | - |
| Revenues Total | | | 108,610 | 20,916 | 21,750 | - | - |
| Expenses | 215-NR210-0 - Natural Resources Regional Development | 58220 - Tfr to Parks | 5,392 | 1,875 | 1,875 | - | - |
| | 215-NR710-0 - Open Lands Extension | 58220 - Tfr to Parks | 62,368 | 5,421 | 9,525 | - | - |
| | 215-NR720-0 - Open Lands Acquisition Extension | 58220 - Tfr to Parks | - | 1,250 | 5,000 | - | - |
| | 220-NR610-0 - Parks Operations | 58220 - Tfr to Parks | 12,857 | 12,145 | 5,125 | - | - |
| | 220-NR617-NRP027 - Parks Director Contingency | 51803 - Building Imp Non-Capital | 108,610 | 20,916 | 21,750 | - | - |
| | 230-NR300-0 - Conservation Trust Fund | 58220 - Tfr to Parks | 27,993 | 225 | 225 | - | - |
| Expenses Total | | | 217,220 | 41,832 | 43,500 | - | - |

Capital Plan and Projects

Larimer County Five-Year Capital Improvement Plan

Capital Renewal

Department/Office

Natural Resources

Fund – GL Key

220 - Parks: NR617 - Parks Projects-Capital

Capital Project:

CP000176 - Parks and Open Space Access Roads and Parking Asphalt Maintenance

Description:

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

| Object Type | Cost Center | Object | 2026 | 2027 | 2028 | 2029 | 2030 |
|-----------------------|---|---------------------------------------|---------------|---------------|----------------|----------------|----------------|
| Revenues | 220-NR617-NRP038 - Parks Projects Capital Asphalt Maintenance | 48230 - Tfr from Conservation Trust | 37,660 | 19,000 | 75,000 | 125,000 | 300,000 |
| Revenues Total | | | 37,660 | 19,000 | 75,000 | 125,000 | 300,000 |
| Expenses | 220-NR617-NRP038 - Parks Projects Capital Asphalt Maintenance | 51801 - Land Improvements Non-Capital | 37,660 | 19,000 | 75,000 | 125,000 | 300,000 |
| | 230-NR300-0 - Conservation Trust Fund | 58220 - Tfr to Parks | 37,660 | 19,000 | 75,000 | 125,000 | 300,000 |
| Expenses Total | | | 75,320 | 38,000 | 150,000 | 250,000 | 600,000 |

Larimer County Five-Year Capital Improvement Plan

Capital Renewal

Department/Office

Natural Resources

Fund – GL Key

220 - Parks: NR617 - Parks Projects-Capital

Capital Project:

CP000177 - Horsetooth Reservoir Boat Dock Replacement

Description:

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

| Object Type | Cost Center | Object | 2026 | 2027 | 2028 | 2029 | 2030 |
|-----------------------|--|-------------------------------------|----------------|------|------|------|------|
| Revenues | 220-NR617-NRP041 - Parks Projects Capital Horsetooth Reservoir Boat Dock Replacement | 48230 - Tfr from Conservation Trust | 95,000 | - | - | - | - |
| Revenues Total | | | 95,000 | - | - | - | - |
| Expenses | 220-NR617-NRP041 - Parks Projects Capital Horsetooth Reservoir Boat Dock Replacement | 55822 - Land Improvements Capital | 95,000 | - | - | - | - |
| | 230-NR300-0 - Conservation Trust Fund | 58220 - Tfr to Parks | 95,000 | - | - | - | - |
| Expenses Total | | | 190,000 | - | - | - | - |

Larimer County Five-Year Capital Improvement Plan

Capital Renewal

Department/Office

Natural Resources

Fund – GL Key

220 - Parks: NR617 - Parks Projects-Capital

Capital Project:

CP000178 - 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 | 2026 | 2027 | 2028 | 2029 | 2030 |
|----------------|---|-------------------------------------|---------|---------|---------|---------|---------|
| Revenues | 220-NR617-NRP046 - Parks Projects Capital Asset Maintenance | 48215 - Tfr from Open Lands | 10,000 | 10,000 | 30,000 | 60,000 | 120,000 |
| | | 48230 - Tfr from Conservation Trust | 40,000 | 40,000 | 70,000 | 30,000 | 170,000 |
| Revenues Total | | | 50,000 | 50,000 | 100,000 | 90,000 | 290,000 |
| Expenses | 215-NR710-0 - Open Lands Extension | 58220 - Tfr to Parks | 10,000 | 10,000 | 30,000 | 60,000 | 120,000 |
| | 220-NR617-NRP046 - Parks Projects Capital Asset Maintenance | 52601 - Buildings Repair/Maint | 50,000 | 50,000 | 100,000 | 90,000 | 290,000 |
| | 230-NR300-0 - Conservation Trust Fund | 58220 - Tfr to Parks | 40,000 | 40,000 | 70,000 | 30,000 | 170,000 |
| Expenses Total | | | 100,000 | 100,000 | 200,000 | 180,000 | 580,000 |

Larimer County Five-Year Capital Improvement Plan

Capital Renewal

Department/Office

Natural Resources

Fund – GL Key

220 - Parks: NR617 - Parks Projects-Capital

Capital Project:

CP000201 - Federal Lands Access Program 28% -- Carter

Description:

In partnership with the Federal Highways Administration, the Department of Natural Resources will pave several existing roads and parking lots, improving level of service to the public and bringing to fruition some components of the Department of Natural Resources' Master Plan for the Carter Lake area.

| Object Type | Cost Center | Object | 2026 | 2027 | 2028 | 2029 | 2030 |
|-----------------------|--|---------------------------------------|------------------|------|------|------|------|
| Revenues | 220-NR617-NRP039 - Parks Project Capital | 48230 - Tfr from Conservation Trust | 834,160 | - | - | - | - |
| Revenues Total | | | 834,160 | - | - | - | - |
| Expenses | 220-NR617-NRP039 - Parks Project Capital | 51801 - Land Improvements Non-Capital | 834,160 | - | - | - | - |
| | 230-NR300-0 - Conservation Trust Fund | 58220 - Tfr to Parks | 834,160 | - | - | - | - |
| Expenses Total | | | 1,668,320 | - | - | - | - |

Larimer County Five-Year Capital Improvement Plan

Capital Renewal

Department/Office

Natural Resources

Fund – GL Key

220 - Parks: NR617 - Parks Projects-Capital

Capital Project:

CP000202 - Federal Lands Access Program 28% -- Horsetooth

Description:

In collaboration with Federal Highways Administration, Natural Resources will pave several existing roads and parking lots at Horsetooth Reservoir. This project will improve Natural Resources' level of service to visitors and maintain this capital asset.

| Object Type | Cost Center | Object | 2026 | 2027 | 2028 | 2029 | 2030 |
|---------------------------|---|---|------------------|------|------|------|------|
| Revenues | 220-NR617-NRP042 - Parks Project Capital - FLAP28%\$1441690Horsetooth | 48230 - Tfr from Conservation Trust | 720,850 | - | - | - | - |
| Revenues Total | | | 720,850 | - | - | - | - |
| Expenses | 220-NR617-NRP042 - Parks Project Capital - FLAP28%\$1441690Horsetooth | 51801 - Land Improvements Non-Capital | 720,850 | - | - | - | - |
| | 230-NR300-0 - Conservation Trust Fund | 58220 - Tfr to Parks | 720,850 | - | - | - | - |
| Expenses Total | | | 1,441,700 | - | - | - | - |

Larimer County Five-Year Capital Improvement Plan

Capital Renewal

Department/Office

Natural Resources

Fund – GL Key

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

Capital Project:

CP000205 - Horsetooth Mountain Open Space Soderberg Parking Lot Rebuild

Description:

Natural Resources will rebuild the parking lot at the Horsetooth Mountain Open Space Soderberg Trailhead to improve drainage and stability and maintain this capital asset.

| Object Type | Cost Center | Object | 2026 | 2027 | 2028 | 2029 | 2030 |
|-----------------------|--|---------------------------------------|----------------|------|------|------|------|
| Revenues | 215-NR737-NRL029 - Open Lands Acquisitions and Improvements - HTMOS Soderberg PkgLot Rebuild | 48215 - Tfr from Open Lands | 156,000 | - | - | - | - |
| Revenues Total | | | 156,000 | - | - | - | - |
| Expenses | 215-NR737-0 - Open Lands Acquisitions and Improvements Original | 58215 - Tfr to Open Lands | 156,000 | - | - | - | - |
| | 215-NR737-NRL029 - Open Lands Acquisitions and Improvements - HTMOS Soderberg PkgLot Rebuild | 51801 - Land Improvements Non-Capital | 156,000 | - | - | - | - |
| Expenses Total | | | 312,000 | - | - | - | - |

Larimer County Five-Year Capital Improvement Plan

Capital Renewal

Department/Office

Natural Resources

Fund – GL Key

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

Capital Project:

CP000226 – Horsetooth Reservoir Skyline Trailhead

Description:

Natural Resources will relocate existing restroom, improve accesibility, and improve stormwater drainage.

| Object Type | Cost Center | Object | 2026 | 2027 | 2028 | 2029 | 2030 |
|-----------------------|--|-------------------------------------|----------------|------|------|------|------|
| Revenues | 220-NR617-NRP055 - Parks Projects-Capital - HTSkyline Park Imp | 48230 - Tfr from Conservation Trust | 105,000 | - | - | - | - |
| Revenues Total | | | 105,000 | - | - | - | - |
| Expenses | 220-NR617-NRP055 - Parks Projects-Capital - HTSkyline Park Imp | 55822 - Land Improvements Capital | 105,000 | - | - | - | - |
| | 230-NR300-0 - Conservation Trust Fund | 58220 - Tfr to Parks | 105,000 | - | - | - | - |
| Expenses Total | | | 210,000 | - | - | - | - |

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:

CP000222 - Structure Replacement on County Road 45E over Dale Creek

Description:

The current structure (bridge) on CR 45E, 0.2 mile west of State Highway 287, is structurally deficient. Improvements include demolition of the existing bridge and replacement with a new bridge over Dale Creek. Construction is expected to be completed in 2026.

| Object Type | Cost Center | Object | 2026 | 2027 | 2028 | 2029 | 2030 |
|----------------|--|-----------------------------|---------|------|------|------|------|
| Expenses | 252-RB250-0 - Road and Bridge Capital Improvements | 52027 - Bridge Replacements | 500,000 | - | - | - | - |
| Expenses Total | | | 500,000 | - | - | - | - |

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:

CP000180 - Countywide Guardrail and Bridge Rail Replacement

Description:

The Larimer County Road and Bridge Department hired a consultant to inventory and inspect all guardrail and bridge rail on mainline county roads. There are 658 segments of guardrail and 353 individual locations on mainline county roads. Safety standards have been updated and with materials degrading over time, the rail will need to be replaced in order to maintain the safety function of the system. Replacements will continue in years 2026 through 2030. This project is funded out of fund balance.

| Object Type | Cost Center | Object | 2026 | 2027 | 2028 | 2029 | 2030 |
|----------------|--|-------------------------------------|---------|---------|---------|---------|---------|
| Expenses | 252-RB250-0 - Road and Bridge Capital Improvements | 52022 - Roads Contract Construction | 122,000 | 126,000 | 130,000 | 134,000 | 138,000 |
| Expenses Total | | | 122,000 | 126,000 | 130,000 | 134,000 | 138,000 |

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:

CP000181 - Road and Bridge Minor Structure Replacements

Description:

Total funding of \$1.9 million for the years 2026 through 2030 is provided for the annual minor structure replacement program. Structures are identified and replaced through the inspection program.

| Object Type | Cost Center | Object | 2026 | 2027 | 2028 | 2029 | 2030 |
|----------------|--|--------------------------------------|---------|---------|---------|---------|---------|
| Expenses | 252-RB250-0 - Road and Bridge Capital Improvements | 52028 - Small Structure Replacements | 347,290 | 364,650 | 382,880 | 402,000 | 422,130 |
| Expenses Total | | | 347,290 | 364,650 | 382,880 | 402,000 | 422,130 |

Larimer County Five-Year Capital Improvement Plan

Capital Renewal

Department/Office

Solid Waste

Fund – GL Key

300 - Solid Waste: SW630 - Central Transfer Station

Capital Project:

CP000227 - Equipment for New transfer station

Description:

Equipment to operate the new transfer station.

| Object Type | Cost Center | Object | 2026 | 2027 | 2028 | 2029 | 2030 |
|-------------------|---|---------------------------------|-----------|------|------|------|------|
| Expenses | 300-SW630-0 - Solid Waste Central Transfer Station | 55811 - Equipment Capital | 5,000,000 | - | - | - | - |
| Expenses Total | | | 5,000,000 | - | - | - | - |

Larimer County Five-Year Capital Improvement Plan

Capital Renewal

Department/Office

Solid Waste

Fund – GL Key

300 - Solid Waste: SW610 - Landfill

Capital Project:

CP000232 - Finalize Transfer Station

Description:

This funding will support finishing a new transfer station operating in conjunction with a new North Landfill.

| Object Type | Cost Center | Object | 2026 | 2027 | 2028 | 2029 | 2030 |
|----------------|--|---------------------------|-----------|------|------|------|------|
| Expenses | 300-SW610-SWTSC - Solid Waste Central Transfer Station Capital | 55801 - Buildings Capital | 2,500,000 | - | - | - | - |
| Expenses Total | | | 2,500,000 | - | - | - | - |

Larimer County Five-Year Capital Improvement Plan

Capital Renewal

Department/Office

Solid Waste

Fund – GL Key

300 - Solid Waste: SW610 - Landfill

Capital Project:

CP000233 - Closing cost for Old Landfill

Description:

Capital costs to close old landfill.

| Object Type | Cost Center | Object | 2026 | 2027 | 2028 | 2029 | 2030 |
|----------------|---|-----------------------------------|---------|-----------|------|------|------|
| Expenses | 300-SW610-SWCLC - Solid Waste Closure Capital | 55822 - Land Improvements Capital | 500,000 | 4,000,000 | - | - | - |
| Expenses Total | | | 500,000 | 4,000,000 | - | - | - |

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:

CP000167 - Master Planning Construction Projects 2026-2030

Description:

New bathhouse construction, new storage building construction, McKee Teaching Kitchen expansion, P3 New Event Arena and Youth Hockey Facility, and overall project consulting.

| Object Type | Cost Center | Object | 2026 | 2027 | 2028 | 2029 | 2030 |
|-----------------------|--|--|-------------------|-------------------|-------------------|----------|----------|
| Revenues | 240-TR100-TR10918 - The Ranch Capital - CIP ConventionCtr | 45201 - Donations from Priv Srces(OGC) | 40,000,000 | - | - | - | - |
| Revenues Total | | | 40,000,000 | - | - | - | - |
| Expenses | 240-TR100-TR10909 - The Ranch Capital-McKee Teaching Kitchen | 55801 - Buildings Capital | 2,000,000 | 1,000,000 | - | - | - |
| | 240-TR100-TR10912 - The Ranch Capital - CIP TR Sitewrk2 / Engineering Svcs | 55822 - Land Improvements Capital | 13,312,000 | 2,250,000 | 3,820,000 | - | - |
| | 240-TR100-TR10915 - The Ranch Capital - Great Lawn_Amph | 55822 - Land Improvements Capital | 15,262,000 | - | - | - | - |
| | 240-TR100-TR10916 - The Ranch Capital - CIP Event Ctr / Bldg Imprmts Cap | 55821 - Building Improvements Capital | 600,000 | 19,250,000 | 3,985,000 | - | - |
| | 240-TR100-TR10917 - The Ranch Operations - Exhibition Hall Renovation | 55821 - Building Improvements Capital | 4,000,000 | - | 33,675,000 | - | - |
| | 240-TR100-TR10918 - The Ranch Capital - CIP ConventionCtr | 55801 - Buildings Capital | 4,000,000 | - | - | - | - |
| | 240-TR100-TR10919 - The Ranch Capital - CIP Amphitheater | 55801 - Buildings Capital | 2,203,200 | 3,265,200 | - | - | - |
| Expenses Total | | | 77,377,200 | 25,765,200 | 41,480,000 | - | - |

Capital Studies

Larimer County Five-Year Capital Improvement Plan

Capital Study

Department/Office

Natural Resources

Fund – GL Key

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

Capital Project:

CP000203 - Update DNR Master Plan

Description:

Natural Resources will complete a 10-year update to the Department's Master Plan.

| Object Type | Cost Center | Object | 2026 | 2027 | 2028 | 2029 | 2030 |
|-----------------------|---|-------------------------------------|----------------|------|------|------|------|
| Revenues | 215-NR717-NRL039 - Open Lands Mgmt Extension Capital - Update DNR Master Plan | 48215 - Tfr from Open Lands | 60,000 | - | - | - | - |
| | | 48230 - Tfr from Conservation Trust | 60,000 | - | - | - | - |
| Revenues Total | | | 120,000 | - | - | - | - |
| Expenses | 215-NR710-0 - Open Lands Extension | 58215 - Tfr to Open Lands | 60,000 | - | - | - | - |
| | 215-NR717-NRL039 - Open Lands Mgmt Extension Capital - Update DNR Master Plan | 52216 - Resource Consulting/Studies | 120,000 | - | - | - | - |
| | 230-NR300-0 - Conservation Trust Fund | 58215 - Tfr to Open Lands | 60,000 | - | - | - | - |
| Expenses Total | | | 240,000 | - | - | - | - |

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:

CP000166 - 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.

| Object Type | Cost Center | Object | 2026 | 2027 | 2028 | 2029 | 2030 |
|-----------------------|--|--------------|------------------|------------------|------------------|------------------|------------------|
| Expenses | 215-NR720-0 - Open Lands Acquisition Extension | 55712 - Land | 2,137,710 | 2,356,606 | 1,374,687 | 2,020,790 | 2,000,000 |
| Expenses Total | | | 2,137,710 | 2,356,606 | 1,374,687 | 2,020,790 | 2,000,000 |

Section D – Budget by Funds

2026 Budget

| ALL FUNDS | | | | | | | |
|-------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|------------------------|-----------------------|
| Description | FY2024 Actual | FY2025 Adopted | FY2025 Changes | FY2025 Revised | FY2026 Proposed | Var to Revised (\$) | Var to Revised (%) |
| Beginning Fund Balance | 384,289,677 | 315,453,723 | 87,618,729 | 403,072,452 | 430,390,566 | 27,318,114 | 6.78% |
| Revenue | | | | | | | |
| Assessments | 333,801 | 302,736 | 0 | 302,736 | 306,842 | 4,106 | 1.36% |
| Capital Contribution | 0 | 0 | 0 | 0 | 0 | 0 | |
| Debt Proceeds | 0 | 0 | 110,000,000 | 110,000,000 | 0 | (110,000,000) | (100.00%) |
| Direct Federal | 20,517,104 | 900,790 | 814,502 | 1,715,292 | 1,226,821 | (488,471) | (28.48%) |
| Direct State | 33,421,841 | 23,228,939 | 4,612,976 | 27,841,915 | 25,066,796 | (2,775,119) | (9.97%) |
| Donations | 919,791 | 114,870 | 1,494,500 | 1,609,370 | 40,145,100 | 38,535,730 | 2394.46% |
| External Charges for Services | 63,518,979 | 72,308,540 | (4,181,555) | 68,126,985 | 72,324,618 | 4,197,633 | 6.16% |
| Federal Shared | 2,742,847 | 2,320,000 | 0 | 2,320,000 | 2,620,000 | 300,000 | 12.93% |
| Interest Earnings | 20,514,755 | 10,074,502 | 1,144,290 | 11,218,792 | 13,719,778 | 2,500,986 | 22.29% |
| Internal Charges for Services | 66,594,594 | 70,067,430 | 466,729 | 70,534,159 | 74,275,496 | 3,741,337 | 5.30% |
| Licenses and Permits | 14,286,939 | 11,153,684 | 203,500 | 11,357,184 | 12,010,998 | 653,814 | 5.76% |
| Local Government | 8,425,858 | 9,671,192 | 4,762,933 | 14,434,125 | 10,121,427 | (4,312,698) | (29.88%) |
| Other Miscellaneous Revenue | 15,719,121 | 19,279,144 | (958,006) | 18,321,138 | 12,403,685 | (5,917,453) | (32.30%) |
| Other Taxes | 13,087,389 | 13,170,546 | 0 | 13,170,546 | 13,392,697 | 222,151 | 1.69% |
| Pass Through Other Grants | 665,929 | 51,400 | 97,425 | 148,825 | 100,254 | (48,571) | (32.64%) |
| Pass Through State Grants | 37,822,056 | 47,128,004 | 543,171 | 47,671,175 | 42,252,405 | (5,418,770) | (11.37%) |
| Private Grants | 260,751 | 154,400 | 101,805 | 256,205 | 267,833 | 11,628 | 4.54% |
| Property Taxes | 192,716,796 | 197,068,709 | (1,996) | 197,066,713 | 211,797,118 | 14,730,405 | 7.47% |
| Refunds of Expenditures | 1,714,984 | 1,549,298 | 1,000,005 | 2,549,303 | 4,012,000 | 1,462,697 | 57.38% |
| Sale of Capital Outlay Assets | 2,344,707 | 1,148,500 | 1,300 | 1,149,800 | 1,144,904 | (4,896) | (0.43%) |
| Sales and Use Tax | 75,969,937 | 79,720,502 | 0 | 79,720,502 | 78,396,629 | (1,323,873) | (1.66%) |
| State Shared | 20,164,546 | 11,436,753 | 2,941,526 | 14,378,279 | 11,863,660 | (2,514,619) | (17.49%) |
| Transfer from County Funds | 66,619,198 | 66,170,261 | 25,035,669 | 91,205,930 | 58,087,679 | (33,118,251) | (36.31%) |
| Revenue Total | 658,361,924 | 637,020,200 | 148,078,774 | 785,098,974 | 685,536,740 | (99,562,234) | (12.68%) |
| Expense | | | | | | | |
| Allocations | 9,468,218 | 9,485,290 | 156,610 | 9,641,900 | 10,071,176 | 429,276 | 4.45% |
| Capital Outlay | 65,926,891 | 86,585,980 | 13,763,507 | 100,349,487 | 143,713,299 | 43,363,812 | 43.21% |
| Client/Inmate Expenditures | 6,732,378 | 5,824,207 | 597,344 | 6,421,551 | 6,538,685 | 117,134 | 1.82% |
| County Share | 3,922,730 | 4,235,702 | 0 | 4,235,702 | 4,382,032 | 146,330 | 3.45% |
| Debt Service | 11,619,476 | 6,528,640 | 4,919,711 | 11,448,351 | 16,954,838 | 5,506,487 | 48.10% |
| Depreciation/Amortization Exp | 0 | 0 | 0 | 0 | 0 | 0 | |
| Fees/Dues | 4,794,239 | 2,365,474 | 427,374 | 2,792,848 | 2,848,995 | 56,147 | 2.01% |
| Insurance | 47,635,785 | 46,102,561 | 94,310 | 46,196,871 | 51,214,940 | 5,018,069 | 10.86% |
| Inventory Reporting | (173,180) | 5,000 | 0 | 5,000 | 5,000 | 0 | 0.00% |
| Non-Capital Assets | 7,662,563 | 8,813,304 | 1,396,505 | 10,209,809 | 11,472,442 | 1,262,633 | 12.37% |
| Operational Services | 32,072,377 | 52,858,108 | 1,910,166 | 54,768,274 | 43,112,855 | (11,655,419) | (21.28%) |
| Other Expenditures | 60,823,645 | 72,763,683 | (544,267) | 72,219,416 | 58,875,641 | (13,343,775) | (18.48%) |
| Personnel | 243,332,959 | 254,555,080 | 3,923,837 | 258,478,917 | 265,721,549 | 7,242,632 | 2.80% |
| Professional Services | 28,706,905 | 31,663,860 | 2,288,434 | 33,952,294 | 30,691,055 | (3,261,239) | (9.61%) |
| Rentals | 18,347,486 | 20,658,363 | 355,715 | 21,014,078 | 21,899,311 | 885,233 | 4.21% |
| Repair and Maintenance | 7,203,636 | 7,631,058 | 1,497,598 | 9,128,656 | 7,909,788 | (1,218,868) | (13.35%) |
| Resale Expenditures | 231,448 | 200,700 | 0 | 200,700 | 235,870 | 35,170 | 17.52% |
| Supplies | 17,758,800 | 16,842,476 | 266,944 | 17,109,420 | 17,337,737 | 228,317 | 1.33% |
| Transfers to County Funds | 66,619,198 | 65,811,622 | 26,004,237 | 91,815,859 | 51,155,811 | (40,660,048) | (44.28%) |
| Travel and Training | 2,416,826 | 2,816,665 | 199,394 | 3,016,059 | 2,611,911 | (404,148) | (13.40%) |
| Utilities | 4,366,112 | 4,453,579 | 120,810 | 4,574,389 | 4,451,175 | (123,214) | (2.69%) |
| Expense Total | 639,468,493 | 700,201,352 | 57,378,229 | 757,579,581 | 751,204,110 | (6,375,471) | (0.84%) |
| Ending Fund Balance | 403,183,111 | 252,272,571 | 178,319,274 | 430,591,845 | 364,598,487 | (65,993,358) | (15.33%) |

2026 Budget

101 - GENERAL FUND

| Description | FY2024 Actual | FY2025 Adopted | FY2025 Changes | FY2025 Revised | FY2026 Proposed | Var to Revised (\$) | Var to Revised (%) |
|-------------------------------|--------------------|--------------------|-------------------|--------------------|--------------------|------------------------|-----------------------|
| Beginning Fund Balance | 53,206,123 | 62,362,726 | 12,420,791 | 74,783,517 | 68,869,954 | (5,913,563) | (7.91%) |
| Revenue | | | | | | | |
| Debt Proceeds | 0 | 0 | 0 | 0 | 0 | 0 | |
| Direct Federal | 597,909 | 234,990 | 604,849 | 839,839 | 642,821 | (197,018) | (23.46%) |
| Direct State | 4,414,717 | 2,616,609 | 877,415 | 3,494,024 | 1,018,168 | (2,475,856) | (70.86%) |
| Donations | 35,544 | 17,700 | 0 | 17,700 | 26,230 | 8,530 | 48.19% |
| External Charges for Services | 20,153,675 | 17,752,287 | 377,170 | 18,129,457 | 19,432,855 | 1,303,398 | 7.19% |
| Federal Shared | 0 | 0 | 0 | 0 | 0 | 0 | |
| Interest Earnings | 10,909,897 | 4,994,500 | 0 | 4,994,500 | 5,994,500 | 1,000,000 | 20.02% |
| Internal Charges for Services | 2,730,651 | 3,071,639 | 111,100 | 3,182,739 | 2,963,792 | (218,947) | (6.88%) |
| Licenses and Permits | 578,739 | 536,900 | 3,500 | 540,400 | 648,323 | 107,923 | 19.97% |
| Local Government | 7,319,838 | 7,888,541 | 1,517,109 | 9,405,650 | 8,806,276 | (599,374) | (6.37%) |
| Other Miscellaneous Revenue | 10,603,369 | 9,674,460 | 34,034 | 9,708,494 | 9,963,831 | 255,337 | 2.63% |
| Pass Through Other Grants | 0 | 0 | 0 | 0 | 0 | 0 | |
| Pass Through State Grants | 1,430,904 | 855,385 | (134,002) | 721,383 | 560,613 | (160,770) | (22.29%) |
| Private Grants | 24,204 | 13,000 | 0 | 13,000 | 0 | (13,000) | (100.00%) |
| Property Taxes | 161,171,922 | 164,020,000 | 0 | 164,020,000 | 177,447,000 | 13,427,000 | 8.19% |
| Refunds of Expenditures | 62,364 | 0 | 0 | 0 | 0 | 0 | |
| Sale of Capital Outlay Assets | 10,725 | 0 | 1,300 | 1,300 | 0 | (1,300) | (100.00%) |
| Sales and Use Tax | 13,345,667 | 13,345,667 | 0 | 13,345,667 | 13,120,100 | (225,567) | (1.69%) |
| State Shared | 7,418,875 | 290,560 | 0 | 290,560 | 282,660 | (7,900) | (2.72%) |
| Transfer from County Funds | 5,742,630 | 6,253,000 | 805,225 | 7,058,225 | 223,382 | (6,834,843) | (96.84%) |
| Revenue Total | 246,551,631 | 231,565,238 | 4,197,700 | 235,762,938 | 241,130,551 | 5,367,613 | 2.28% |
| Expense | | | | | | | |
| Allocations | 521,601 | 480,072 | 21,934 | 502,006 | 516,068 | 14,062 | 2.80% |
| Capital Outlay | 0 | 0 | 0 | 0 | 130,200 | 130,200 | |
| Client/Inmate Expenditures | 1,599,868 | 1,764,391 | (57,204) | 1,707,187 | 1,983,330 | 276,143 | 16.18% |
| County Share | 150 | 210 | 0 | 210 | 0 | (210) | (100.00%) |
| Debt Service | 1,769,606 | 56,000 | 0 | 56,000 | 0 | (56,000) | (100.00%) |
| Fees/Dues | 471,624 | 520,211 | 20,150 | 540,361 | 581,057 | 40,696 | 7.53% |
| Insurance | 2,560,450 | 2,616,000 | 93,310 | 2,709,310 | 3,051,856 | 342,546 | 12.64% |
| Non-Capital Assets | 1,501,292 | 1,178,378 | 134,523 | 1,312,901 | 1,462,311 | 149,410 | 11.38% |
| Operational Services | 7,005,680 | 8,082,778 | 715,758 | 8,798,536 | 9,132,887 | 334,351 | 3.80% |
| Other Expenditures | 5,019,456 | 8,572,562 | (1,025,944) | 7,546,618 | 5,319,175 | (2,227,443) | (29.52%) |
| Personnel | 136,697,291 | 141,183,148 | 2,173,190 | 143,356,338 | 148,589,479 | 5,233,141 | 3.65% |
| Professional Services | 13,685,417 | 14,628,309 | 660,314 | 15,288,623 | 14,331,837 | (956,786) | (6.26%) |
| Rentals | 9,442,521 | 10,242,323 | 193,664 | 10,435,987 | 10,569,690 | 133,703 | 1.28% |
| Repair and Maintenance | 473,033 | 496,512 | (1,230) | 495,282 | 453,073 | (42,209) | (8.52%) |
| Resale Expenditures | 5,707 | 5,000 | 0 | 5,000 | 5,120 | 120 | 2.40% |
| Supplies | 2,654,553 | 3,184,590 | 18,579 | 3,203,169 | 2,863,446 | (339,723) | (10.61%) |
| Transfers to County Funds | 39,624,122 | 41,934,526 | 1,416,399 | 43,350,925 | 32,445,575 | (10,905,350) | (25.16%) |
| Travel and Training | 1,349,093 | 1,572,642 | 94,663 | 1,667,305 | 1,429,681 | (237,624) | (14.25%) |
| Utilities | 592,771 | 698,410 | 2,333 | 700,743 | 663,609 | (37,134) | (5.30%) |
| Expense Total | 224,974,235 | 237,216,062 | 4,460,439 | 241,676,501 | 233,528,394 | (8,148,107) | (3.37%) |
| Ending Fund Balance | 74,783,517 | 56,711,902 | 12,158,052 | 68,869,954 | 76,472,111 | 7,602,157 | 11.04% |

2026 Budget

102 - DISASTER CONTINGENCY

| Description | FY2024 Actual | FY2025 Adopted | FY2025 Changes | FY2025 Revised | FY2026 Proposed | Var to Revised (\$) | Var to Revised (%) |
|-------------------------------|-------------------|-------------------|-------------------|-------------------|--------------------|------------------------|-----------------------|
| Beginning Fund Balance | 11,030,000 | 18,730,000 | 0 | 18,730,000 | 23,251,624 | 4,521,624 | 24.14% |
| Revenue | | | | | | | |
| Transfer from County Funds | 9,500,000 | 0 | 6,063,624 | 6,063,624 | 0 | (6,063,624) | (100.00%) |
| Revenue Total | 9,500,000 | 0 | 6,063,624 | 6,063,624 | 0 | (6,063,624) | (100.00%) |
| Expense | | | | | | | |
| Transfers to County Funds | 1,800,000 | 1,542,000 | 0 | 1,542,000 | 0 | (1,542,000) | (100.00%) |
| Expense Total | 1,800,000 | 1,542,000 | 0 | 1,542,000 | 0 | (1,542,000) | (100.00%) |
| Ending Fund Balance | 18,730,000 | 17,188,000 | 6,063,624 | 23,251,624 | 23,251,624 | 0 | 0.00% |

2026 Budget

105 - DISASTER RESPONSE

| Description | FY2024 Actual | FY2025 Adopted | FY2025 Changes | FY2025 Revised | FY2026 Proposed | Var to Revised (\$) | Var to Revised (%) |
|-------------------------------|-------------------|-------------------|-------------------|-------------------|--------------------|------------------------|-----------------------|
| Beginning Fund Balance | 42,521,608 | 25,189,514 | 11,901,678 | 37,091,192 | 8,118,306 | (28,972,886) | (78.11%) |
| Revenue | | | | | | | |
| Direct Federal | 13,551,049 | 0 | 80,000 | 80,000 | 0 | (80,000) | (100.00%) |
| Direct State | 541,570 | 0 | 1,316,404 | 1,316,404 | 0 | (1,316,404) | (100.00%) |
| External Charges for Services | 0 | 0 | 0 | 0 | 0 | 0 | |
| Interest Earnings | 0 | 0 | 0 | 0 | 0 | 0 | |
| Other Miscellaneous Revenue | 0 | 0 | 0 | 0 | 0 | 0 | |
| Pass Through Other Grants | 0 | 0 | 0 | 0 | 0 | 0 | |
| Pass Through State Grants | 2,979,926 | 1,972,046 | (106,713) | 1,865,333 | 0 | (1,865,333) | (100.00%) |
| Refunds of Expenditures | 0 | 0 | 0 | 0 | 0 | 0 | |
| Sales and Use Tax | 0 | 0 | 0 | 0 | 0 | 0 | |
| Transfer from County Funds | 1,800,000 | 0 | 0 | 0 | 0 | 0 | |
| Revenue Total | 18,872,545 | 1,972,046 | 1,289,691 | 3,261,737 | 0 | (3,261,737) | (100.00%) |
| Expense | | | | | | | |
| Allocations | 37,899 | 0 | 0 | 0 | 0 | 0 | |
| Capital Outlay | 1,396,052 | 0 | 0 | 0 | 0 | 0 | |
| Client/Inmate Expenditures | 154,602 | 0 | 60,000 | 60,000 | 60,000 | 0 | 0.00% |
| Debt Service | 15,000 | 0 | 0 | 0 | 0 | 0 | |
| Fees/Dues | 3,850 | 0 | 30,000 | 30,000 | 0 | (30,000) | (100.00%) |
| Non-Capital Assets | 948,201 | 100,000 | 24,578 | 124,578 | 0 | (124,578) | (100.00%) |
| Operational Services | 29,165 | 0 | 143,867 | 143,867 | 0 | (143,867) | (100.00%) |
| Other Expenditures | 7,380,112 | 6,551,019 | 6,574,218 | 13,125,237 | 600,751 | (12,524,486) | (95.42%) |
| Personnel | 595,197 | 0 | 99,361 | 99,361 | 100,000 | 639 | 0.64% |
| Professional Services | 2,116,198 | 1,661,407 | 1,462,465 | 3,123,872 | 2,295,254 | (828,618) | (26.53%) |
| Rentals | 128,005 | 0 | 3,515 | 3,515 | 0 | (3,515) | (100.00%) |
| Repair and Maintenance | 4,253 | 0 | 0 | 0 | 0 | 0 | |
| Supplies | 208,021 | 0 | 0 | 0 | 0 | 0 | |
| Transfers to County Funds | 11,267,128 | 10,374,143 | 5,149,970 | 15,524,113 | 0 | (15,524,113) | (100.00%) |
| Travel and Training | 2,786 | 0 | 0 | 0 | 0 | 0 | |
| Utilities | 16,492 | 0 | 80 | 80 | 0 | (80) | (100.00%) |
| Expense Total | 24,302,961 | 18,686,569 | 13,548,054 | 32,234,623 | 3,056,005 | (29,178,618) | (90.52%) |
| Ending Fund Balance | 37,091,192 | 8,474,991 | (356,685) | 8,118,306 | 5,062,301 | (3,056,005) | (37.64%) |

2026 Budget

125 - SECTION 125

| Description | FY2024 Actual | FY2025 Adopted | FY2025 Changes | FY2025 Revised | FY2026 Proposed | Var to Revised (\$) | Var to Revised (%) |
|-------------------------------|------------------|-------------------|-------------------|-------------------|--------------------|------------------------|-----------------------|
| Beginning Fund Balance | 172,078 | 150,078 | 94,879 | 244,957 | 222,957 | (22,000) | (8.98%) |
| Revenue | | | | | | | |
| Other Miscellaneous Revenue | 98,158 | 5,000 | 0 | 5,000 | 5,000 | 0 | 0.00% |
| Revenue Total | 98,158 | 5,000 | 0 | 5,000 | 5,000 | 0 | 0.00% |
| Expense | | | | | | | |
| Insurance | 0 | 0 | 0 | 0 | 0 | 0 | |
| Personnel | 881 | 0 | 0 | 0 | 0 | 0 | |
| Professional Services | 24,397 | 27,000 | 0 | 27,000 | 27,000 | 0 | 0.00% |
| Expense Total | 25,278 | 27,000 | 0 | 27,000 | 27,000 | 0 | 0.00% |
| Ending Fund Balance | 244,957 | 128,078 | 94,879 | 222,957 | 200,957 | (22,000) | (9.87%) |

2026 Budget

200 - SALES TAX

| Description | FY2024 Actual | FY2025 Adopted | FY2025 Changes | FY2025 Revised | FY2026 Proposed | Var to Revised (\$) | Var to Revised (%) |
|-------------------------------|-------------------|-------------------|-------------------|-------------------|--------------------|------------------------|-----------------------|
| Beginning Fund Balance | 6,713,198 | 8,330,738 | (454,433) | 7,876,305 | 3,647,761 | (4,228,544) | (53.69%) |
| Revenue | | | | | | | |
| Direct State | 0 | 0 | 0 | 0 | 0 | 0 | |
| Interest Earnings | 490,688 | 436,562 | 0 | 436,562 | 401,431 | (35,131) | (8.05%) |
| Other Taxes | 0 | 0 | 0 | 0 | 0 | 0 | |
| Pass Through State Grants | 0 | 0 | 0 | 0 | 0 | 0 | |
| Sales and Use Tax | 13,019,657 | 14,382,924 | 0 | 14,382,924 | 14,159,516 | (223,408) | (1.55%) |
| Revenue Total | 13,510,345 | 14,819,486 | 0 | 14,819,486 | 14,560,947 | (258,539) | (1.74%) |
| Expense | | | | | | | |
| Fees/Dues | 581 | 800 | 0 | 800 | 800 | 0 | 0.00% |
| Insurance | 1,640 | 1,864 | 0 | 1,864 | 1,912 | 48 | 2.58% |
| Operational Services | 2,664 | 3,800 | 0 | 3,800 | 3,824 | 24 | 0.63% |
| Other Expenditures | 11,944,274 | 12,607,293 | 2 | 12,607,295 | 12,364,237 | (243,058) | (1.93%) |
| Personnel | 381,207 | 403,452 | 0 | 403,452 | 418,710 | 15,258 | 3.78% |
| Professional Services | 0 | 4,000 | (23) | 3,977 | 4,000 | 23 | 0.58% |
| Rentals | 11,544 | 12,842 | 0 | 12,842 | 12,664 | (178) | (1.39%) |
| Supplies | 895 | 2,400 | 0 | 2,400 | 2,400 | 0 | 0.00% |
| Transfers to County Funds | 0 | 6,000,000 | 0 | 6,000,000 | 0 | (6,000,000) | (100.00%) |
| Travel and Training | 2,092 | 8,400 | 0 | 8,400 | 8,400 | 0 | 0.00% |
| Utilities | 2,340 | 3,200 | 0 | 3,200 | 3,200 | 0 | 0.00% |
| Expense Total | 12,347,238 | 19,048,051 | (21) | 19,048,030 | 12,820,147 | (6,227,883) | (32.70%) |
| Ending Fund Balance | 7,876,305 | 4,102,173 | (454,412) | 3,647,761 | 5,388,561 | 1,740,800 | 47.72% |

2026 Budget

215 - OPEN LANDS

| Description | FY2024 Actual | FY2025 Adopted | FY2025 Changes | FY2025 Revised | FY2026 Proposed | Var to Revised (\$) | Var to Revised (%) |
|-------------------------------|-------------------|-------------------|--------------------|-------------------|--------------------|------------------------|-----------------------|
| Beginning Fund Balance | 29,423,019 | 35,451,587 | 3,802,221 | 39,253,808 | 31,886,810 | (7,366,998) | (18.77%) |
| Revenue | | | | | | | |
| Direct Federal | 0 | 220,000 | 0 | 220,000 | 0 | (220,000) | (100.00%) |
| Direct State | 89,803 | 0 | 1,697,730 | 1,697,730 | 0 | (1,697,730) | (100.00%) |
| Donations | 5,385 | 0 | 294,500 | 294,500 | 0 | (294,500) | (100.00%) |
| External Charges for Services | 168,567 | 152,569 | 0 | 152,569 | 174,975 | 22,406 | 14.69% |
| Interest Earnings | 1,411,253 | 930,223 | 0 | 930,223 | 916,701 | (13,522) | (1.45%) |
| Licenses and Permits | 1,498,332 | 1,629,170 | 0 | 1,629,170 | 1,564,088 | (65,082) | (3.99%) |
| Local Government | 238,264 | 231,118 | 3,150,000 | 3,381,118 | 231,118 | (3,150,000) | (93.16%) |
| Other Miscellaneous Revenue | 8,940 | 0 | 0 | 0 | 0 | 0 | |
| Pass Through State Grants | 0 | 0 | 0 | 0 | 0 | 0 | |
| Refunds of Expenditures | 0 | 0 | 5 | 5 | 0 | (5) | (100.00%) |
| Sale of Capital Outlay Assets | 0 | 0 | 0 | 0 | 0 | 0 | |
| Sales and Use Tax | 11,820,726 | 12,391,783 | 0 | 12,391,783 | 12,183,571 | (208,212) | (1.68%) |
| State Shared | 1,511,550 | 0 | 2,941,526 | 2,941,526 | 0 | (2,941,526) | (100.00%) |
| Transfer from County Funds | 4,800,985 | 2,592,250 | 12,341,924 | 14,934,174 | 2,895,730 | (12,038,444) | (80.61%) |
| Revenue Total | 21,553,805 | 18,147,113 | 20,425,685 | 38,572,798 | 17,966,183 | (20,606,615) | (53.42%) |
| Expense | | | | | | | |
| Allocations | 2,618,847 | 3,036,279 | (308,572) | 2,727,707 | 2,683,959 | (43,748) | (1.60%) |
| Capital Outlay | 865,576 | 3,572,440 | 18,801,920 | 22,374,360 | 4,601,440 | (17,772,920) | (79.43%) |
| Fees/Dues | 149,106 | 128,200 | 0 | 128,200 | 139,440 | 11,240 | 8.77% |
| Insurance | 2,500 | 0 | 0 | 0 | 0 | 0 | |
| Non-Capital Assets | 227,333 | 893,410 | 517,674 | 1,411,084 | 159,410 | (1,251,674) | (88.70%) |
| Operational Services | 139,923 | 347,253 | 50,000 | 397,253 | 99,876 | (297,377) | (74.86%) |
| Other Expenditures | 182,107 | 222,300 | 0 | 222,300 | 184,127 | (38,173) | (17.17%) |
| Personnel | 2,066,957 | 2,037,267 | 0 | 2,037,267 | 2,023,836 | (13,431) | (0.66%) |
| Professional Services | 32,548 | 30,000 | 0 | 30,000 | 150,000 | 120,000 | 400.00% |
| Rentals | 211,379 | 240,100 | 0 | 240,100 | 218,120 | (21,980) | (9.15%) |
| Repair and Maintenance | 65,571 | 28,835 | 1,056,091 | 1,084,926 | 28,835 | (1,056,091) | (97.34%) |
| Resale Expenditures | 17,468 | 14,000 | 0 | 14,000 | 14,000 | 0 | 0.00% |
| Supplies | 81,131 | 83,460 | 0 | 83,460 | 77,114 | (6,346) | (7.60%) |
| Transfers to County Funds | 4,963,093 | 2,523,635 | 12,551,204 | 15,074,839 | 2,758,490 | (12,316,349) | (81.70%) |
| Travel and Training | 18,305 | 25,000 | 0 | 25,000 | 25,000 | 0 | 0.00% |
| Utilities | 81,173 | 89,300 | 0 | 89,300 | 92,249 | 2,949 | 3.30% |
| Expense Total | 11,723,016 | 13,271,479 | 32,668,317 | 45,939,796 | 13,255,896 | (32,683,900) | (71.15%) |
| Ending Fund Balance | 39,253,808 | 40,327,221 | (8,440,411) | 31,886,810 | 36,597,097 | 4,710,287 | 14.77% |

2026 Budget

220 - PARKS

| Description | FY2024 Actual | FY2025 Adopted | FY2025 Changes | FY2025 Revised | FY2026 Proposed | Var to Revised (\$) | Var to Revised (%) |
|-------------------------------|------------------|-------------------|-------------------|-------------------|--------------------|------------------------|-----------------------|
| Beginning Fund Balance | 2,574,265 | 1,844,250 | 1,018,791 | 2,863,041 | 175,595 | (2,687,446) | (93.87%) |
| Revenue | | | | | | | |
| Direct Federal | 470,987 | 160,000 | 59,656 | 219,656 | 0 | (219,656) | (100.00%) |
| Direct State | 350,000 | 300,000 | 0 | 300,000 | 350,000 | 50,000 | 16.67% |
| Donations | 63,317 | 60,000 | 0 | 60,000 | 80,000 | 20,000 | 33.33% |
| External Charges for Services | 416,078 | 278,515 | 0 | 278,515 | 387,728 | 109,213 | 39.21% |
| Interest Earnings | 27 | 0 | 0 | 0 | 0 | 0 | |
| Internal Charges for Services | 5,546 | 5,238 | 0 | 5,238 | 5,238 | 0 | 0.00% |
| Licenses and Permits | 4,549,643 | 4,330,649 | 0 | 4,330,649 | 4,571,227 | 240,578 | 5.56% |
| Other Miscellaneous Revenue | 4,815 | 0 | 0 | 0 | 0 | 0 | |
| Pass Through Other Grants | 23,749 | 0 | 0 | 0 | 0 | 0 | |
| Pass Through State Grants | 9,300 | 0 | 0 | 0 | 0 | 0 | |
| Sale of Capital Outlay Assets | 0 | 0 | 0 | 0 | 0 | 0 | |
| State Shared | 0 | 0 | 0 | 0 | 0 | 0 | |
| Transfer from County Funds | 1,244,035 | 2,067,245 | 546,031 | 2,613,276 | 3,151,254 | 537,978 | 20.59% |
| Revenue Total | 7,137,497 | 7,201,647 | 605,687 | 7,807,334 | 8,545,447 | 738,113 | 9.45% |
| Expense | | | | | | | |
| Allocations | (2,164,606) | (2,736,739) | 308,572 | (2,428,167) | (2,373,545) | 54,622 | (2.25%) |
| Capital Outlay | 410,105 | 320,000 | 89,580 | 409,580 | 200,000 | (209,580) | (51.17%) |
| Debt Service | 32,982 | 0 | 0 | 0 | 0 | 0 | |
| Fees/Dues | 448,493 | 467,908 | 0 | 467,908 | 505,908 | 38,000 | 8.12% |
| Insurance | 282,488 | 320,095 | 0 | 320,095 | 354,651 | 34,556 | 10.80% |
| Non-Capital Assets | 250,399 | 1,772,945 | 188,154 | 1,961,099 | 1,888,980 | (72,119) | (3.68%) |
| Operational Services | 197,587 | 255,973 | 0 | 255,973 | 284,733 | 28,760 | 11.24% |
| Other Expenditures | 19,664 | 193,792 | 20,884 | 214,676 | 133,994 | (80,682) | (37.58%) |
| Personnel | 5,616,799 | 6,181,661 | 0 | 6,181,661 | 6,207,455 | 25,794 | 0.42% |
| Professional Services | 27,745 | 133,860 | 15,000 | 148,860 | 130,860 | (18,000) | (12.09%) |
| Rentals | 702,298 | 865,775 | 0 | 865,775 | 805,084 | (60,691) | (7.01%) |
| Repair and Maintenance | 346,590 | 464,383 | 275,460 | 739,843 | 421,883 | (317,960) | (42.98%) |
| Supplies | 257,150 | 319,547 | 0 | 319,547 | 311,847 | (7,700) | (2.41%) |
| Transfers to County Funds | 57,965 | 531,647 | 126,953 | 658,600 | 50,380 | (608,220) | (92.35%) |
| Travel and Training | 115,302 | 116,774 | 0 | 116,774 | 113,549 | (3,225) | (2.76%) |
| Utilities | 247,759 | 262,556 | 0 | 262,556 | 282,986 | 20,430 | 7.78% |
| Expense Total | 6,848,721 | 9,470,177 | 1,024,603 | 10,494,780 | 9,318,765 | (1,176,015) | (11.21%) |
| Ending Fund Balance | 2,863,041 | (424,280) | 599,875 | 175,595 | (597,723) | (773,318) | (440.40%) |

2026 Budget

225 - PEST CONTROL

| Description | FY2024 Actual | FY2025 Adopted | FY2025 Changes | FY2025 Revised | FY2026 Proposed | Var to Revised (\$) | Var to Revised (%) |
|-------------------------------|------------------|-------------------|-------------------|-------------------|--------------------|------------------------|-----------------------|
| Beginning Fund Balance | 458,208 | 786,622 | 541,807 | 1,328,429 | 1,642,620 | 314,191 | 23.65% |
| Revenue | | | | | | | |
| Direct Federal | 152,561 | 140,000 | 0 | 140,000 | 140,000 | 0 | 0.00% |
| External Charges for Services | 343,171 | 423,596 | 0 | 423,596 | 423,596 | 0 | 0.00% |
| Internal Charges for Services | 157,484 | 191,000 | 0 | 191,000 | 191,000 | 0 | 0.00% |
| Local Government | 0 | 0 | 0 | 0 | 0 | 0 | |
| Other Miscellaneous Revenue | 88 | 0 | 0 | 0 | 0 | 0 | |
| Other Taxes | 68,104 | 61,785 | 0 | 61,785 | 54,989 | (6,796) | (11.00%) |
| Pass Through State Grants | 38,146 | 36,700 | 0 | 36,700 | 36,700 | 0 | 0.00% |
| Property Taxes | 1,019,299 | 1,002,743 | 0 | 1,002,743 | 1,096,804 | 94,061 | 9.38% |
| Sale of Capital Outlay Assets | 516,386 | 0 | 0 | 0 | 0 | 0 | |
| State Shared | 34,878 | 0 | 0 | 0 | 0 | 0 | |
| Transfer from County Funds | 105,149 | 108,000 | 600,000 | 708,000 | 111,000 | (597,000) | (84.32%) |
| Revenue Total | 2,435,267 | 1,963,824 | 600,000 | 2,563,824 | 2,054,089 | (509,735) | (19.88%) |
| Expense | | | | | | | |
| Allocations | 434,105 | 567,641 | 0 | 567,641 | 631,544 | 63,903 | 11.26% |
| Capital Outlay | 0 | 0 | 0 | 0 | 0 | 0 | |
| Fees/Dues | 8,809 | 4,000 | 0 | 4,000 | 7,500 | 3,500 | 87.50% |
| Insurance | 728 | 0 | 0 | 0 | 0 | 0 | |
| Non-Capital Assets | 2,650 | 0 | 0 | 0 | 0 | 0 | |
| Operational Services | 24,832 | 19,200 | 0 | 19,200 | 17,568 | (1,632) | (8.50%) |
| Other Expenditures | 874 | 1,000 | 0 | 1,000 | 1,000 | 0 | 0.00% |
| Personnel | 697,790 | 719,575 | 0 | 719,575 | 755,251 | 35,676 | 4.96% |
| Professional Services | 45,759 | 500 | 0 | 500 | 500 | 0 | 0.00% |
| Rentals | 166,020 | 159,900 | 0 | 159,900 | 186,686 | 26,786 | 16.75% |
| Repair and Maintenance | 16,001 | 10,500 | 0 | 10,500 | 10,575 | 75 | 0.71% |
| Supplies | 157,178 | 156,517 | 0 | 156,517 | 156,517 | 0 | 0.00% |
| Transfers to County Funds | 0 | 0 | 600,000 | 600,000 | 0 | (600,000) | (100.00%) |
| Travel and Training | 2,928 | 0 | 0 | 0 | 0 | 0 | |
| Utilities | 7,373 | 10,800 | 0 | 10,800 | 6,500 | (4,300) | (39.81%) |
| Expense Total | 1,565,046 | 1,649,633 | 600,000 | 2,249,633 | 1,773,641 | (475,992) | (21.16%) |
| Ending Fund Balance | 1,328,429 | 1,100,813 | 541,807 | 1,642,620 | 1,923,068 | 280,448 | 17.07% |

2026 Budget

230 - CONSERVATION TRUST FUND

| Description | FY2024 Actual | FY2025 Adopted | FY2025 Changes | FY2025 Revised | FY2026 Proposed | Var to Revised (\$) | Var to Revised (%) |
|-------------------------------|------------------|-------------------|-------------------|-------------------|--------------------|------------------------|-----------------------|
| Beginning Fund Balance | 6,189,647 | 7,002,232 | (743,671) | 6,258,561 | 5,551,713 | (706,848) | (11.29%) |
| Revenue | | | | | | | |
| Interest Earnings | 259,314 | 171,493 | 0 | 171,493 | 85,002 | (86,491) | (50.43%) |
| State Shared | 786,098 | 906,193 | 0 | 906,193 | 731,000 | (175,193) | (19.33%) |
| Revenue Total | 1,045,412 | 1,077,686 | 0 | 1,077,686 | 816,002 | (261,684) | (24.28%) |
| Expense | | | | | | | |
| Transfers to County Funds | 976,499 | 1,537,213 | 247,321 | 1,784,534 | 3,119,637 | 1,335,103 | 74.82% |
| Expense Total | 976,499 | 1,537,213 | 247,321 | 1,784,534 | 3,119,637 | 1,335,103 | 74.82% |
| Ending Fund Balance | 6,258,561 | 6,542,705 | (990,992) | 5,551,713 | 3,248,078 | (2,303,635) | (41.49%) |

2026 Budget

240 - THE RANCH

| Description | FY2024 Actual | FY2025 Adopted | FY2025 Changes | FY2025 Revised | FY2026 Proposed | Var to Revised (\$) | Var to Revised (%) |
|-------------------------------|-------------------|--------------------|--------------------|--------------------|--------------------|------------------------|-----------------------|
| Beginning Fund Balance | 3,730,758 | (2,794,379) | 5,429,065 | 2,634,686 | 110,908,196 | 108,273,510 | 4109.54% |
| Revenue | | | | | | | |
| Debt Proceeds | 0 | 0 | 110,000,000 | 110,000,000 | 0 | (110,000,000) | (100.00%) |
| Direct State | 0 | 0 | 0 | 0 | 0 | 0 | |
| Donations | 782,911 | 31,000 | 1,200,000 | 1,231,000 | 40,031,400 | 38,800,400 | 3151.94% |
| External Charges for Services | 9,314,457 | 9,206,370 | (563,166) | 8,643,204 | 9,519,688 | 876,484 | 10.14% |
| Interest Earnings | 378,933 | 149,138 | 617,938 | 767,076 | 2,936,195 | 2,169,119 | 282.78% |
| Internal Charges for Services | 77,784 | 114,000 | 0 | 114,000 | 85,500 | (28,500) | (25.00%) |
| Licenses and Permits | 24,259 | 17,500 | 0 | 17,500 | 30,000 | 12,500 | 71.43% |
| Other Miscellaneous Revenue | 410,975 | 308,000 | 0 | 308,000 | 284,900 | (23,100) | (7.50%) |
| Pass Through State Grants | 0 | 0 | 0 | 0 | 0 | 0 | |
| Refunds of Expenditures | 1,094,300 | 900,000 | 0 | 900,000 | 850,000 | (50,000) | (5.56%) |
| Sale of Capital Outlay Assets | 345 | 0 | 0 | 0 | 0 | 0 | |
| Sales and Use Tax | 14,144,674 | 14,817,964 | 0 | 14,817,964 | 14,567,379 | (250,585) | (1.69%) |
| Transfer from County Funds | 257,360 | 371,626 | 0 | 371,626 | 273,000 | (98,626) | (26.54%) |
| Revenue Total | 26,485,998 | 25,915,598 | 111,254,772 | 137,170,370 | 68,578,062 | (68,592,308) | (50.01%) |
| Expense | | | | | | | |
| Allocations | 395,121 | 406,754 | 16,692 | 423,446 | 499,689 | 76,243 | 18.01% |
| Capital Outlay | 11,529,372 | 10,825,000 | (4,155,702) | 6,669,298 | 82,804,200 | 76,134,902 | 1141.57% |
| Debt Service | 23,226 | 0 | 542,500 | 542,500 | 0 | (542,500) | (100.00%) |
| Fees/Dues | 130,380 | 148,399 | 0 | 148,399 | 199,927 | 51,528 | 34.72% |
| Insurance | 229,487 | 206,283 | 0 | 206,283 | 183,424 | (22,859) | (11.08%) |
| Non-Capital Assets | 755,748 | 262,700 | 130,744 | 393,444 | 137,500 | (255,944) | (65.05%) |
| Operational Services | 1,382,823 | 1,777,240 | (270,089) | 1,507,151 | 1,149,608 | (357,543) | (23.72%) |
| Other Expenditures | 1,427,563 | 1,067,865 | 118,298 | 1,186,163 | 2,184,350 | 998,187 | 84.15% |
| Personnel | 3,552,654 | 4,265,870 | 153,565 | 4,419,435 | 5,138,435 | 719,000 | 16.27% |
| Professional Services | 5,409,851 | 6,159,848 | (116,323) | 6,043,525 | 6,073,526 | 30,001 | 0.50% |
| Rentals | 495,970 | 607,908 | 6,584 | 614,492 | 605,909 | (8,583) | (1.40%) |
| Repair and Maintenance | 1,026,283 | 1,036,500 | 145,916 | 1,182,416 | 977,734 | (204,682) | (17.31%) |
| Resale Expenditures | 208,272 | 181,700 | 0 | 181,700 | 216,750 | 35,050 | 19.29% |
| Supplies | 287,917 | 206,007 | 1,050 | 207,057 | 199,020 | (8,037) | (3.88%) |
| Transfers to County Funds | 273,604 | 90,000 | 4,366,771 | 4,456,771 | 10,658,250 | 6,201,479 | 139.15% |
| Travel and Training | 57,740 | 113,070 | 25,000 | 138,070 | 103,025 | (35,045) | (25.38%) |
| Utilities | 396,061 | 574,010 | 2,700 | 576,710 | 465,811 | (110,899) | (19.23%) |
| Expense Total | 27,582,070 | 27,929,154 | 967,706 | 28,896,860 | 111,597,158 | 82,700,298 | 286.19% |
| Ending Fund Balance | 2,634,686 | (4,807,935) | 115,716,131 | 110,908,196 | 67,889,100 | (43,019,096) | (38.79%) |

2026 Budget

245 - BUILDING INSPECTION

| Description | FY2024 Actual | FY2025 Adopted | FY2025 Changes | FY2025 Revised | FY2026 Proposed | Var to Revised (\$) | Var to Revised (%) |
|-------------------------------|------------------|-------------------|-------------------|-------------------|--------------------|------------------------|-----------------------|
| Beginning Fund Balance | 4,203,999 | 3,369,123 | 835,996 | 4,205,119 | 3,592,549 | (612,570) | (14.57%) |
| Revenue | | | | | | | |
| External Charges for Services | 25,213 | 32,500 | 0 | 32,500 | 22,500 | (10,000) | (30.77%) |
| Licenses and Permits | 3,551,172 | 2,767,500 | 200,000 | 2,967,500 | 2,977,500 | 10,000 | 0.34% |
| Other Miscellaneous Revenue | 42 | 0 | 0 | 0 | 0 | 0 | |
| Revenue Total | 3,576,427 | 2,800,000 | 200,000 | 3,000,000 | 3,000,000 | 0 | 0.00% |
| Expense | | | | | | | |
| Allocations | 314,542 | 285,061 | 0 | 285,061 | 312,926 | 27,865 | 9.78% |
| Fees/Dues | 4,396 | 4,000 | 0 | 4,000 | 4,000 | 0 | 0.00% |
| Insurance | 10,592 | 13,251 | 0 | 13,251 | 18,500 | 5,249 | 39.61% |
| Non-Capital Assets | 0 | 0 | 0 | 0 | 0 | 0 | |
| Operational Services | 49,110 | 57,400 | 35,000 | 92,400 | 87,600 | (4,800) | (5.19%) |
| Other Expenditures | 30,557 | 53,500 | 0 | 53,500 | 55,500 | 2,000 | 3.74% |
| Personnel | 2,796,377 | 2,558,697 | 143,060 | 2,701,757 | 2,726,015 | 24,258 | 0.90% |
| Professional Services | 70,538 | 135,000 | 0 | 135,000 | 130,000 | (5,000) | (3.70%) |
| Rentals | 187,042 | 221,166 | 0 | 221,166 | 212,832 | (8,334) | (3.77%) |
| Repair and Maintenance | 41,706 | 31,500 | 0 | 31,500 | 41,000 | 9,500 | 30.16% |
| Supplies | 36,091 | 42,000 | 0 | 42,000 | 36,500 | (5,500) | (13.10%) |
| Transfers to County Funds | 0 | 0 | 0 | 0 | 0 | 0 | |
| Travel and Training | 20,142 | 20,050 | 0 | 20,050 | 20,545 | 495 | 2.47% |
| Utilities | 14,215 | 12,885 | 0 | 12,885 | 13,000 | 115 | 0.89% |
| Expense Total | 3,575,307 | 3,434,510 | 178,060 | 3,612,570 | 3,658,418 | 45,848 | 1.27% |
| Ending Fund Balance | 4,205,119 | 2,734,613 | 857,936 | 3,592,549 | 2,934,131 | (658,418) | (18.33%) |

2026 Budget

246 - PUBLIC TRUSTEE

| Description | FY2024 Actual | FY2025 Adopted | FY2025 Changes | FY2025 Revised | FY2026 Proposed | Var to Revised (\$) | Var to Revised (%) |
|-------------------------------|------------------|-------------------|-------------------|-------------------|--------------------|------------------------|-----------------------|
| Beginning Fund Balance | 273,918 | 304,131 | 0 | 304,131 | 0 | (304,131) | (100.00%) |
| Revenue | | | | | | | |
| External Charges for Services | 291,086 | 356,000 | 0 | 356,000 | 440,000 | 84,000 | 23.60% |
| Interest Earnings | 16,394 | 28,000 | 0 | 28,000 | 15,000 | (13,000) | (46.43%) |
| Other Miscellaneous Revenue | 0 | 0 | 0 | 0 | 0 | 0 | |
| Revenue Total | 307,479 | 384,000 | 0 | 384,000 | 455,000 | 71,000 | 18.49% |
| Expense | | | | | | | |
| Fees/Dues | 777 | 800 | 0 | 800 | 800 | 0 | 0.00% |
| Insurance | 0 | 0 | 0 | 0 | 0 | 0 | |
| Non-Capital Assets | 0 | 1,000 | 0 | 1,000 | 1,000 | 0 | 0.00% |
| Operational Services | 5,339 | 6,348 | 0 | 6,348 | 6,500 | 152 | 2.39% |
| Other Expenditures | 0 | 0 | 0 | 0 | 0 | 0 | |
| Personnel | 155,457 | 245,051 | 0 | 245,051 | 310,389 | 65,338 | 26.66% |
| Professional Services | 0 | 0 | 0 | 0 | 0 | 0 | |
| Rentals | 4,415 | 3,658 | 0 | 3,658 | 8,952 | 5,294 | 144.72% |
| Supplies | 282 | 2,000 | 0 | 2,000 | 1,000 | (1,000) | (50.00%) |
| Transfers to County Funds | 0 | 0 | 226,795 | 226,795 | 0 | (226,795) | (100.00%) |
| Travel and Training | 48 | 1,200 | 0 | 1,200 | 1,200 | 0 | 0.00% |
| Utilities | 288 | 0 | 0 | 0 | 450 | 450 | |
| Expense Total | 166,607 | 260,057 | 226,795 | 486,852 | 330,291 | (156,561) | (32.16%) |
| Ending Fund Balance | 414,790 | 428,074 | (226,795) | 201,279 | 0 | (201,279) | (100.00%) |

2026 Budget

252 - ROAD AND BRIDGE

| Description | FY2024 Actual | FY2025 Adopted | FY2025 Changes | FY2025 Revised | FY2026 Proposed | Var to Revised (\$) | Var to Revised (%) |
|-------------------------------|-------------------|-------------------|--------------------|-------------------|--------------------|------------------------|-----------------------|
| Beginning Fund Balance | 24,212,646 | 19,425,525 | 8,520,396 | 27,945,921 | 23,833,995 | (4,111,926) | (14.71%) |
| Revenue | | | | | | | |
| Direct Federal | 5,000,000 | 0 | 0 | 0 | 444,000 | 444,000 | |
| Direct State | 379,775 | 0 | 0 | 0 | 2,430,305 | 2,430,305 | |
| External Charges for Services | 485,848 | 300,000 | 0 | 300,000 | 350,000 | 50,000 | 16.67% |
| Federal Shared | 2,742,847 | 2,320,000 | 0 | 2,320,000 | 2,620,000 | 300,000 | 12.93% |
| Interest Earnings | 12,089 | 0 | 0 | 0 | 0 | 0 | |
| Internal Charges for Services | 38,876 | 15,000 | 0 | 15,000 | 35,000 | 20,000 | 133.33% |
| Licenses and Permits | 2,118,629 | 0 | 0 | 0 | 0 | 0 | |
| Local Government | 0 | 967,500 | 0 | 967,500 | 500,000 | (467,500) | (48.32%) |
| Other Miscellaneous Revenue | 28,524 | 3,158,000 | 0 | 3,158,000 | 900,000 | (2,258,000) | (71.50%) |
| Other Taxes | 12,786,763 | 12,842,620 | 0 | 12,842,620 | 13,084,992 | 242,372 | 1.89% |
| Pass Through State Grants | 3,713,331 | 5,307,765 | 0 | 5,307,765 | 4,898,025 | (409,740) | (7.72%) |
| Property Taxes | 3,552,856 | 3,675,000 | 0 | 3,675,000 | 3,774,000 | 99,000 | 2.69% |
| State Shared | 10,279,967 | 10,240,000 | 0 | 10,240,000 | 10,850,000 | 610,000 | 5.96% |
| Transfer from County Funds | 4,400,224 | 5,495,318 | (1,718,879) | 3,776,439 | 1,452,757 | (2,323,682) | (61.53%) |
| Revenue Total | 45,539,729 | 44,321,203 | (1,718,879) | 42,602,324 | 41,339,079 | (1,263,245) | (2.97%) |
| Expense | | | | | | | |
| Capital Outlay | 14,065,414 | 255,000 | 0 | 255,000 | 15,221,034 | 14,966,034 | 5869.03% |
| Debt Service | 30,000 | 0 | 0 | 0 | 0 | 0 | |
| Fees/Dues | 18,824 | 17,590 | 0 | 17,590 | 20,600 | 3,010 | 17.11% |
| Insurance | 186,013 | 258,894 | 0 | 258,894 | 173,228 | (85,666) | (33.09%) |
| Inventory Reporting | (173,180) | 5,000 | 0 | 5,000 | 5,000 | 0 | 0.00% |
| Non-Capital Assets | 33,897 | 221,630 | 0 | 221,630 | 21,700 | (199,930) | (90.21%) |
| Operational Services | 9,174,875 | 24,909,050 | 0 | 24,909,050 | 12,636,491 | (12,272,559) | (49.27%) |
| Other Expenditures | 1,572,692 | 1,654,860 | 0 | 1,654,860 | 1,577,400 | (77,460) | (4.68%) |
| Personnel | 8,488,567 | 9,523,539 | 0 | 9,523,539 | 9,768,666 | 245,127 | 2.57% |
| Professional Services | 692,482 | 1,047,170 | 0 | 1,047,170 | 600,000 | (447,170) | (42.70%) |
| Rentals | 2,072,420 | 2,188,994 | 0 | 2,188,994 | 2,244,325 | 55,331 | 2.53% |
| Repair and Maintenance | 102,162 | 99,900 | 0 | 99,900 | 103,000 | 3,100 | 3.10% |
| Supplies | 5,060,035 | 6,090,446 | 0 | 6,090,446 | 5,932,937 | (157,509) | (2.59%) |
| Transfers to County Funds | 312,948 | 237,601 | 0 | 237,601 | 408,983 | 171,382 | 72.13% |
| Travel and Training | 52,320 | 51,520 | 0 | 51,520 | 58,500 | 6,980 | 13.55% |
| Utilities | 116,985 | 153,056 | 0 | 153,056 | 158,960 | 5,904 | 3.86% |
| Expense Total | 41,806,454 | 46,714,250 | 0 | 46,714,250 | 48,930,824 | 2,216,574 | 4.74% |
| Ending Fund Balance | 27,945,921 | 17,032,478 | 6,801,517 | 23,833,995 | 16,242,250 | (7,591,745) | (31.85%) |

2026 Budget

255 - TRANSPORTATION EXPANSION

| Description | FY2024 Actual | FY2025 Adopted | FY2025 Changes | FY2025 Revised | FY2026 Proposed | Var to Revised (\$) | Var to Revised (%) |
|-------------------------------|------------------|-------------------|-------------------|-------------------|--------------------|------------------------|-----------------------|
| Beginning Fund Balance | 6,704,440 | 3,152,200 | 420,665 | 3,572,865 | 3,898,813 | 325,948 | 9.12% |
| Revenue | | | | | | | |
| Interest Earnings | 290,205 | 82,830 | 0 | 82,830 | 76,000 | (6,830) | (8.25%) |
| Licenses and Permits | 956,473 | 876,965 | 0 | 876,965 | 1,008,860 | 131,895 | 15.04% |
| Other Miscellaneous Revenue | 21,971 | 0 | 0 | 0 | 0 | 0 | |
| Revenue Total | 1,268,648 | 959,795 | 0 | 959,795 | 1,084,860 | 125,065 | 13.03% |
| Expense | | | | | | | |
| Professional Services | 0 | 12,672 | 0 | 12,672 | 16,000 | 3,328 | 26.26% |
| Transfers to County Funds | 4,400,224 | 821,175 | (200,000) | 621,175 | 1,452,757 | 831,582 | 133.87% |
| Expense Total | 4,400,224 | 833,847 | (200,000) | 633,847 | 1,468,757 | 834,910 | 131.72% |
| Ending Fund Balance | 3,572,865 | 3,278,148 | 620,665 | 3,898,813 | 3,514,916 | (383,897) | (9.85%) |

2026 Budget

262 - HUMAN SERVICES

| Description | FY2024 Actual | FY2025 Adopted | FY2025 Changes | FY2025 Revised | FY2026 Proposed | Var to Revised (\$) | Var to Revised (%) |
|-------------------------------|-------------------|-------------------|-------------------|-------------------|--------------------|------------------------|-----------------------|
| Beginning Fund Balance | 12,256,189 | 11,662,548 | 759,756 | 12,422,304 | 12,422,304 | 0 | 0.00% |
| Revenue | | | | | | | |
| Direct Federal | 375,141 | 0 | 0 | 0 | 0 | 0 | |
| Direct State | 23,145,597 | 16,338,782 | 0 | 16,338,782 | 17,189,528 | 850,746 | 5.21% |
| External Charges for Services | 0 | 0 | 0 | 0 | 0 | 0 | |
| Local Government | 20,000 | 20,000 | 0 | 20,000 | 20,000 | 0 | 0.00% |
| Other Miscellaneous Revenue | 2,173,054 | 513,763 | 0 | 513,763 | 1,039,594 | 525,831 | 102.35% |
| Pass Through State Grants | 22,439,175 | 32,742,904 | 0 | 32,742,904 | 31,011,248 | (1,731,656) | (5.29%) |
| Private Grants | 141,000 | 130,000 | 0 | 130,000 | 120,000 | (10,000) | (7.69%) |
| Property Taxes | 12,094,190 | 12,938,400 | 0 | 12,938,400 | 13,363,000 | 424,600 | 3.28% |
| Refunds of Expenditures | 558,319 | 649,298 | 0 | 649,298 | 662,000 | 12,702 | 1.96% |
| Transfer from County Funds | 175,000 | 0 | 0 | 0 | 1,000,000 | 1,000,000 | |
| Revenue Total | 61,121,476 | 63,333,147 | 0 | 63,333,147 | 64,405,370 | 1,072,223 | 1.69% |
| Expense | | | | | | | |
| Allocations | 3,720,121 | 3,893,266 | 0 | 3,893,266 | 3,902,548 | 9,282 | 0.24% |
| Capital Outlay | 0 | 0 | 0 | 0 | 0 | 0 | |
| Client/Inmate Expenditures | 1,571,197 | 1,146,966 | 0 | 1,146,966 | 1,227,630 | 80,664 | 7.03% |
| County Share | 3,922,580 | 4,235,492 | 0 | 4,235,492 | 4,382,032 | 146,540 | 3.46% |
| Debt Service | 73,966 | 0 | 0 | 0 | 0 | 0 | |
| Fees/Dues | 73,902 | 87,857 | 0 | 87,857 | 83,942 | (3,915) | (4.46%) |
| Insurance | 217,565 | 240,154 | 0 | 240,154 | 229,226 | (10,928) | (4.55%) |
| Non-Capital Assets | 37,556 | 0 | 0 | 0 | 0 | 0 | |
| Operational Services | 4,670,524 | 3,487,603 | 0 | 3,487,603 | 4,967,559 | 1,479,956 | 42.43% |
| Other Expenditures | 81,116 | 149,445 | 0 | 149,445 | 460,042 | 310,597 | 207.83% |
| Personnel | 42,230,950 | 45,521,281 | 0 | 45,521,281 | 44,753,196 | (768,085) | (1.69%) |
| Professional Services | 1,487,486 | 1,490,085 | 0 | 1,490,085 | 1,680,650 | 190,565 | 12.79% |
| Rentals | 1,251,730 | 1,333,615 | 0 | 1,333,615 | 1,237,717 | (95,898) | (7.19%) |
| Repair and Maintenance | 921,926 | 955,886 | 0 | 955,886 | 990,500 | 34,614 | 3.62% |
| Supplies | 185,268 | 201,674 | 0 | 201,674 | 143,535 | (58,139) | (28.83%) |
| Transfers to County Funds | 5,000 | 0 | 0 | 0 | 0 | 0 | |
| Travel and Training | 357,453 | 437,618 | 0 | 437,618 | 317,212 | (120,406) | (27.51%) |
| Utilities | 147,022 | 152,205 | 0 | 152,205 | 166,646 | 14,441 | 9.49% |
| Expense Total | 60,955,361 | 63,333,147 | 0 | 63,333,147 | 64,542,435 | 1,209,288 | 1.91% |
| Ending Fund Balance | 12,422,304 | 11,662,548 | 759,756 | 12,422,304 | 12,285,239 | (137,065) | (1.10%) |

2026 Budget

265 - BEHAVIORAL HEALTH

| Description | FY2024 Actual | FY2025 Adopted | FY2025 Changes | FY2025 Revised | FY2026 Proposed | Var to Revised (\$) | Var to Revised (%) |
|-------------------------------|-------------------|-------------------|--------------------|-------------------|--------------------|------------------------|-----------------------|
| Beginning Fund Balance | 33,619,312 | 29,623,908 | 1,450,004 | 31,073,912 | 30,312,493 | (761,419) | (2.45%) |
| Revenue | | | | | | | |
| Capital Contribution | 0 | 0 | 0 | 0 | 0 | 0 | |
| Direct State | 435,159 | 0 | 415,000 | 415,000 | 0 | (415,000) | (100.00%) |
| Donations | 0 | 0 | 0 | 0 | 0 | 0 | |
| External Charges for Services | 385,312 | 10,984,420 | (6,733,736) | 4,250,684 | 5,081,537 | 830,853 | 19.55% |
| Interest Earnings | 1,674,687 | 1,200,000 | 0 | 1,200,000 | 1,100,000 | (100,000) | (8.33%) |
| Local Government | 0 | 0 | 0 | 0 | 0 | 0 | |
| Other Miscellaneous Revenue | 19,135 | 200 | 0 | 200 | 100 | (100) | (50.00%) |
| Pass Through State Grants | 0 | 415,000 | (415,000) | 0 | 400,000 | 400,000 | |
| Sales and Use Tax | 23,639,214 | 24,782,164 | 0 | 24,782,164 | 24,366,063 | (416,101) | (1.68%) |
| Transfer from County Funds | 0 | 0 | 0 | 0 | 0 | 0 | |
| Revenue Total | 26,153,506 | 37,381,784 | (6,733,736) | 30,648,048 | 30,947,700 | 299,652 | 0.98% |
| Expense | | | | | | | |
| Capital Outlay | 1,080,027 | 0 | 265,000 | 265,000 | 0 | (265,000) | (100.00%) |
| Client/Inmate Expenditures | 995,587 | 1,500,000 | 0 | 1,500,000 | 1,500,000 | 0 | 0.00% |
| Fees/Dues | 406 | 1,260 | 2,300 | 3,560 | 3,700 | 140 | 3.93% |
| Insurance | 33,330 | 49,250 | 0 | 49,250 | 56,224 | 6,974 | 14.16% |
| Non-Capital Assets | 59,336 | 180,000 | 0 | 180,000 | 120,000 | (60,000) | (33.33%) |
| Operational Services | 14,354 | 34,147 | 1,650 | 35,797 | 40,814 | 5,017 | 14.02% |
| Other Expenditures | 25,351,450 | 33,877,794 | (6,711,400) | 27,166,394 | 27,737,480 | 571,086 | 2.10% |
| Personnel | 570,546 | 835,948 | 0 | 835,948 | 856,166 | 20,218 | 2.42% |
| Professional Services | 20,085 | 133,300 | 0 | 133,300 | 139,850 | 6,550 | 4.91% |
| Rentals | 16,731 | 20,870 | 0 | 20,870 | 17,312 | (3,558) | (17.05%) |
| Repair and Maintenance | 526,428 | 543,000 | 610,548 | 1,153,548 | 1,205,000 | 51,452 | 4.46% |
| Supplies | 20,269 | 26,200 | 0 | 26,200 | 20,200 | (6,000) | (22.90%) |
| Transfers to County Funds | 0 | 0 | 0 | 0 | 0 | 0 | |
| Travel and Training | 7,199 | 20,200 | 14,000 | 34,200 | 37,500 | 3,300 | 9.65% |
| Utilities | 3,158 | 5,400 | 0 | 5,400 | 5,400 | 0 | 0.00% |
| Expense Total | 28,698,906 | 37,227,369 | (5,817,902) | 31,409,467 | 31,739,646 | 330,179 | 1.05% |
| Ending Fund Balance | 31,073,912 | 29,778,323 | 534,170 | 30,312,493 | 29,520,547 | (791,946) | (2.61%) |

2026 Budget

268 - DEVELOPMENTAL DISABILITIES

| Description | FY2024 Actual | FY2025 Adopted | FY2025 Changes | FY2025 Revised | FY2026 Proposed | Var to Revised (\$) | Var to Revised (%) |
|----------------------|------------------|-------------------|-------------------|-------------------|--------------------|------------------------|-----------------------|
| Revenue | | | | | | | |
| Property Taxes | 6,483,899 | 6,460,000 | 0 | 6,460,000 | 6,942,000 | 482,000 | 7.46% |
| Revenue Total | 6,483,899 | 6,460,000 | 0 | 6,460,000 | 6,942,000 | 482,000 | 7.46% |
| Expense | | | | | | | |
| Fees/Dues | 129,694 | 129,200 | 0 | 129,200 | 138,840 | 9,640 | 7.46% |
| Other Expenditures | 6,354,205 | 6,330,800 | 0 | 6,330,800 | 6,803,160 | 472,360 | 7.46% |
| Expense Total | 6,483,899 | 6,460,000 | 0 | 6,460,000 | 6,942,000 | 482,000 | 7.46% |

2026 Budget

270 - ECONOMIC AND WORKFORCE DEVELOPMENT

| Description | FY2024 Actual | FY2025 Adopted | FY2025 Changes | FY2025 Revised | FY2026 Proposed | Var to Revised (\$) | Var to Revised (%) |
|-------------------------------|-------------------|-------------------|-------------------|-------------------|--------------------|------------------------|-----------------------|
| Beginning Fund Balance | 1,662,176 | 1,254,479 | 681,447 | 1,935,926 | 1,611,109 | (324,817) | (16.78%) |
| Revenue | | | | | | | |
| Direct Federal | 301,546 | 145,800 | 69,997 | 215,797 | 0 | (215,797) | (100.00%) |
| Direct State | 895,310 | 572,423 | 100,300 | 672,723 | 616,423 | (56,300) | (8.37%) |
| Donations | 23,032 | 0 | 0 | 0 | 0 | 0 | |
| External Charges for Services | 1,272,016 | 1,051,000 | 238,789 | 1,289,789 | 1,118,742 | (171,047) | (13.26%) |
| Internal Charges for Services | 252,983 | 40,000 | 255,000 | 295,000 | 41,000 | (254,000) | (86.10%) |
| Licenses and Permits | 0 | 0 | 0 | 0 | 0 | 0 | |
| Local Government | 344,894 | 285,000 | 95,824 | 380,824 | 285,000 | (95,824) | (25.16%) |
| Other Miscellaneous Revenue | 3,757 | 0 | 6,200 | 6,200 | 0 | (6,200) | (100.00%) |
| Pass Through Other Grants | 631,997 | 40,000 | 100,275 | 140,275 | 100,254 | (40,021) | (28.53%) |
| Pass Through State Grants | 4,126,605 | 3,662,592 | 861,735 | 4,524,327 | 3,462,247 | (1,062,080) | (23.47%) |
| Private Grants | 60,364 | 0 | 36,488 | 36,488 | 46,000 | 9,512 | 26.07% |
| Transfer from County Funds | 2,102,174 | 2,204,000 | 0 | 2,204,000 | 2,240,875 | 36,875 | 1.67% |
| Revenue Total | 10,014,678 | 8,000,815 | 1,764,608 | 9,765,423 | 7,910,541 | (1,854,882) | (18.99%) |
| Expense | | | | | | | |
| Allocations | 586,989 | 582,610 | 0 | 582,610 | 528,404 | (54,206) | (9.30%) |
| Client/Inmate Expenditures | 1,477,737 | 445,800 | 614,308 | 1,060,108 | 760,350 | (299,758) | (28.28%) |
| Fees/Dues | 72,942 | 66,400 | 2,000 | 68,400 | 74,003 | 5,603 | 8.19% |
| Insurance | 39,801 | 74,885 | 1,000 | 75,885 | 55,384 | (20,501) | (27.02%) |
| Non-Capital Assets | 1,021 | 4,000 | (1,000) | 3,000 | 2,000 | (1,000) | (33.33%) |
| Operational Services | 174,450 | 140,680 | 301,550 | 442,230 | 37,198 | (405,032) | (91.59%) |
| Other Expenditures | 122,155 | 39,500 | 159,137 | 198,637 | 94,530 | (104,107) | (52.41%) |
| Personnel | 6,299,232 | 6,035,764 | 573,906 | 6,609,670 | 5,585,081 | (1,024,589) | (15.50%) |
| Professional Services | 33,091 | 107,157 | 5,200 | 112,357 | 98,740 | (13,617) | (12.12%) |
| Rentals | 259,794 | 234,201 | 34,070 | 268,271 | 265,813 | (2,458) | (0.92%) |
| Repair and Maintenance | 325,383 | 329,914 | 0 | 329,914 | 247,551 | (82,363) | (24.96%) |
| Supplies | 144,016 | 148,600 | 3,650 | 152,250 | 142,129 | (10,121) | (6.65%) |
| Transfers to County Funds | 29,995 | 0 | 0 | 0 | 0 | 0 | |
| Travel and Training | 166,734 | 103,408 | 61,770 | 165,178 | 152,634 | (12,544) | (7.59%) |
| Utilities | 7,589 | 10,480 | 11,250 | 21,730 | 10,742 | (10,988) | (50.57%) |
| Expense Total | 9,740,929 | 8,323,399 | 1,766,841 | 10,090,240 | 8,054,559 | (2,035,681) | (20.17%) |
| Ending Fund Balance | 1,935,926 | 931,895 | 679,214 | 1,611,109 | 1,467,091 | (144,018) | (8.94%) |

2026 Budget

275 - COMMUNITY JUSTICE ALTERNATIVES

| Description | FY2024 Actual | FY2025 Adopted | FY2025 Changes | FY2025 Revised | FY2026 Proposed | Var to Revised (\$) | Var to Revised (%) |
|-------------------------------|-------------------|-------------------|-------------------|-------------------|--------------------|------------------------|-----------------------|
| Beginning Fund Balance | 2,205,397 | 526,278 | 228,899 | 755,177 | 1,087,635 | 332,458 | 44.02% |
| Revenue | | | | | | | |
| Direct State | 0 | 0 | 0 | 0 | 0 | 0 | |
| Donations | 3,000 | 0 | 0 | 0 | 0 | 0 | |
| External Charges for Services | 12,112,284 | 12,636,052 | 2,349,388 | 14,985,440 | 15,694,530 | 709,090 | 4.73% |
| Interest Earnings | 51,980 | 65,000 | 15,000 | 80,000 | 80,000 | 0 | 0.00% |
| Internal Charges for Services | 134,449 | 194,290 | (1,790) | 192,500 | 202,760 | 10,260 | 5.33% |
| Local Government | 39,092 | 0 | 0 | 0 | 0 | 0 | |
| Other Miscellaneous Revenue | 31,782 | 37,500 | (6,440) | 31,060 | 31,060 | 0 | 0.00% |
| Pass Through State Grants | 76,457 | 55,930 | 0 | 55,930 | 0 | (55,930) | (100.00%) |
| Refunds of Expenditures | 0 | 0 | 0 | 0 | 0 | 0 | |
| Transfer from County Funds | 1,376,250 | 1,773,000 | 0 | 1,773,000 | 1,817,000 | 44,000 | 2.48% |
| Revenue Total | 13,825,296 | 14,761,772 | 2,356,158 | 17,117,930 | 17,825,350 | 707,420 | 4.13% |
| Expense | | | | | | | |
| Allocations | 1,214,203 | 1,211,442 | 93,802 | 1,305,244 | 1,377,975 | 72,731 | 5.57% |
| Capital Outlay | 10,024 | 0 | 0 | 0 | 1,980 | 1,980 | |
| Client/Inmate Expenditures | 933,387 | 967,050 | (19,760) | 947,290 | 1,007,375 | 60,085 | 6.34% |
| Debt Service | 93,077 | 0 | 0 | 0 | 0 | 0 | |
| Fees/Dues | 16,770 | 20,390 | 4,440 | 24,830 | 22,520 | (2,310) | (9.30%) |
| Insurance | 73,860 | 89,100 | 0 | 89,100 | 101,203 | 12,103 | 13.58% |
| Non-Capital Assets | 1,378 | 7,780 | 6,940 | 14,720 | 14,950 | 230 | 1.56% |
| Operational Services | 55,615 | 116,791 | 66,554 | 183,345 | 192,171 | 8,826 | 4.81% |
| Other Expenditures | 187,395 | 118,060 | 55,230 | 173,290 | 182,100 | 8,810 | 5.08% |
| Personnel | 10,836,174 | 11,231,467 | 678,835 | 11,910,302 | 12,302,795 | 392,493 | 3.30% |
| Professional Services | 529,813 | 552,630 | 179,301 | 731,931 | 784,253 | 52,322 | 7.15% |
| Rentals | 397,499 | 457,154 | (35,018) | 422,136 | 430,379 | 8,243 | 1.95% |
| Repair and Maintenance | 797,333 | 824,780 | 11,425 | 836,205 | 879,810 | 43,605 | 5.21% |
| Supplies | 63,331 | 66,977 | 16,492 | 83,469 | 87,840 | 4,371 | 5.24% |
| Travel and Training | 50,112 | 34,110 | 9,250 | 43,360 | 45,020 | 1,660 | 3.83% |
| Utilities | 15,545 | 16,200 | 4,050 | 20,250 | 19,420 | (830) | (4.10%) |
| Expense Total | 15,275,515 | 15,713,931 | 1,071,541 | 16,785,472 | 17,449,791 | 664,319 | 3.96% |
| Ending Fund Balance | 755,177 | (425,881) | 1,513,516 | 1,087,635 | 1,463,194 | 375,559 | 34.53% |

2026 Budget

282 - HEALTH AND ENVIRONMENT

| Description | FY2024 Actual | FY2025 Adopted | FY2025 Changes | FY2025 Revised | FY2026 Proposed | Var to Revised (\$) | Var to Revised (%) |
|-------------------------------|-------------------|-------------------|-------------------|-------------------|--------------------|------------------------|-----------------------|
| Beginning Fund Balance | 4,122,612 | 3,680,133 | 841,524 | 4,521,657 | 4,496,464 | (25,193) | (0.56%) |
| Revenue | | | | | | | |
| Direct State | 3,109,982 | 3,361,125 | 206,127 | 3,567,252 | 3,264,122 | (303,130) | (8.50%) |
| Donations | 6,177 | 5,700 | 0 | 5,700 | 7,000 | 1,300 | 22.81% |
| External Charges for Services | 767,913 | 754,900 | 0 | 754,900 | 895,100 | 140,200 | 18.57% |
| Internal Charges for Services | 0 | 0 | 0 | 0 | 0 | 0 | |
| Licenses and Permits | 1,007,076 | 994,000 | 0 | 994,000 | 1,210,000 | 216,000 | 21.73% |
| Local Government | 45,056 | 0 | 0 | 0 | 0 | 0 | |
| Other Miscellaneous Revenue | 47,811 | 18,000 | 0 | 18,000 | 29,000 | 11,000 | 61.11% |
| Pass Through Other Grants | 10,183 | 11,400 | (2,850) | 8,550 | 0 | (8,550) | (100.00%) |
| Pass Through State Grants | 2,922,493 | 2,079,682 | 337,151 | 2,416,833 | 1,883,572 | (533,261) | (22.06%) |
| Private Grants | 35,183 | 11,400 | 65,317 | 76,717 | 101,833 | 25,116 | 32.74% |
| Property Taxes | 4,685,445 | 5,098,000 | 0 | 5,098,000 | 5,263,000 | 165,000 | 3.24% |
| Refunds of Expenditures | 0 | 0 | 0 | 0 | 0 | 0 | |
| Transfer from County Funds | 440,100 | 0 | 66,000 | 66,000 | 0 | (66,000) | (100.00%) |
| Revenue Total | 13,077,420 | 12,334,207 | 671,745 | 13,005,952 | 12,653,627 | (352,325) | (2.71%) |
| Expense | | | | | | | |
| Allocations | 396,917 | 315,420 | 37,182 | 352,602 | 348,867 | (3,735) | (1.06%) |
| Capital Outlay | 40,378 | 0 | 0 | 0 | 0 | 0 | |
| Debt Service | 94,833 | 0 | 0 | 0 | 0 | 0 | |
| Fees/Dues | 279,582 | 83,488 | 188,484 | 271,972 | 71,368 | (200,604) | (73.76%) |
| Insurance | 73,507 | 71,753 | 0 | 71,753 | 67,142 | (4,611) | (6.43%) |
| Non-Capital Assets | 51,919 | 10,000 | 55,000 | 65,000 | 23,767 | (41,233) | (63.44%) |
| Operational Services | 155,013 | 247,433 | 13,385 | 260,818 | 251,321 | (9,497) | (3.64%) |
| Other Expenditures | 313,978 | 244,086 | 152,340 | 396,426 | 170,635 | (225,791) | (56.96%) |
| Personnel | 9,905,922 | 10,231,632 | 71,920 | 10,303,552 | 10,710,220 | 406,668 | 3.95% |
| Professional Services | 277,398 | 289,233 | (3,700) | 285,533 | 266,887 | (18,646) | (6.53%) |
| Rentals | 364,977 | 362,327 | 6,900 | 369,227 | 368,770 | (457) | (0.12%) |
| Repair and Maintenance | 30,943 | 27,493 | 0 | 27,493 | 5,715 | (21,778) | (79.21%) |
| Supplies | 526,885 | 302,943 | 89,047 | 391,990 | 399,566 | 7,576 | 1.93% |
| Travel and Training | 117,692 | 182,270 | 4,711 | 186,981 | 168,895 | (18,086) | (9.67%) |
| Utilities | 48,433 | 47,498 | 300 | 47,798 | 47,486 | (312) | (0.65%) |
| Expense Total | 12,678,375 | 12,415,576 | 615,569 | 13,031,145 | 12,900,639 | (130,506) | (1.00%) |
| Ending Fund Balance | 4,521,657 | 3,598,764 | 897,700 | 4,496,464 | 4,249,452 | (247,012) | (5.49%) |

2026 Budget

285 - WEST VINE STORMWATER BASIN

| Description | FY2024 Actual | FY2025 Adopted | FY2025 Changes | FY2025 Revised | FY2026 Proposed | Var to Revised (\$) | Var to Revised (%) |
|-------------------------------|------------------|-------------------|-------------------|-------------------|--------------------|------------------------|-----------------------|
| Beginning Fund Balance | 850,315 | 922,505 | 27,000 | 949,505 | 1,023,362 | 73,857 | 7.78% |
| Revenue | | | | | | | |
| External Charges for Services | 82,995 | 82,003 | 0 | 82,003 | 80,000 | (2,003) | (2.44%) |
| Interest Earnings | 22,916 | 679 | 0 | 679 | 650 | (29) | (4.27%) |
| Revenue Total | 105,911 | 82,682 | 0 | 82,682 | 80,650 | (2,032) | (2.46%) |
| Expense | | | | | | | |
| Professional Services | 6,721 | 8,825 | 0 | 8,825 | 8,000 | (825) | (9.35%) |
| Expense Total | 6,721 | 8,825 | 0 | 8,825 | 8,000 | (825) | (9.35%) |
| Ending Fund Balance | 949,505 | 996,362 | 27,000 | 1,023,362 | 1,096,012 | 72,650 | 7.10% |

2026 Budget

290 - DRAINAGE DISTRICTS

| Description | FY2024 Actual | FY2025 Adopted | FY2025 Changes | FY2025 Revised | FY2026 Proposed | Var to Revised (\$) | Var to Revised (%) |
|-------------------------------|------------------|-------------------|-------------------|-------------------|--------------------|------------------------|-----------------------|
| Beginning Fund Balance | 738,232 | 902,235 | 155,005 | 1,057,240 | 1,318,980 | 261,740 | 24.76% |
| Revenue | | | | | | | |
| External Charges for Services | 34,999 | 11,126 | 0 | 11,126 | 12,514 | 1,388 | 12.48% |
| Interest Earnings | 34,415 | 24,506 | 0 | 24,506 | 59,904 | 35,398 | 144.45% |
| Licenses and Permits | 0 | 0 | 0 | 0 | 0 | 0 | |
| Local Government | 379,033 | 279,033 | 0 | 279,033 | 279,033 | 0 | 0.00% |
| Pass Through State Grants | 85,718 | 0 | 0 | 0 | 0 | 0 | |
| Transfer from County Funds | 35,000 | 35,000 | 0 | 35,000 | 35,000 | 0 | 0.00% |
| Revenue Total | 569,165 | 349,665 | 0 | 349,665 | 386,451 | 36,786 | 10.52% |
| Expense | | | | | | | |
| Capital Outlay | 91,377 | 0 | 0 | 0 | 0 | 0 | |
| Fees/Dues | 73,062 | 36,900 | 0 | 36,900 | 36,900 | 0 | 0.00% |
| Other Expenditures | 85,718 | 1,025 | 0 | 1,025 | 1,025 | 0 | 0.00% |
| Professional Services | 0 | 0 | 0 | 0 | 0 | 0 | |
| Repair and Maintenance | 0 | 37,000 | 0 | 37,000 | 37,000 | 0 | 0.00% |
| Transfers to County Funds | 0 | 13,000 | 0 | 13,000 | 15,000 | 2,000 | 15.38% |
| Expense Total | 250,157 | 87,925 | 0 | 87,925 | 89,925 | 2,000 | 2.27% |
| Ending Fund Balance | 1,057,240 | 1,163,975 | 155,005 | 1,318,980 | 1,615,506 | 296,526 | 22.48% |

2026 Budget

295 - IMPROVEMENT DISTRICTS

| Description | FY2024 Actual | FY2025 Adopted | FY2025 Changes | FY2025 Revised | FY2026 Proposed | Var to Revised (\$) | Var to Revised (%) |
|-------------------------------|-------------------|-------------------|-------------------|-------------------|--------------------|------------------------|-----------------------|
| Beginning Fund Balance | 12,112,460 | 13,428,410 | 952,299 | 14,380,709 | 12,757,329 | (1,623,380) | (11.29%) |
| Revenue | | | | | | | |
| Interest Earnings | 563,953 | 77,591 | 0 | 77,591 | 110,638 | 33,047 | 42.59% |
| Other Miscellaneous Revenue | 3,857 | 0 | 8,200 | 8,200 | 0 | (8,200) | (100.00%) |
| Other Taxes | 232,522 | 266,141 | 0 | 266,141 | 252,716 | (13,425) | (5.04%) |
| Property Taxes | 3,708,847 | 3,874,566 | (1,996) | 3,872,570 | 3,911,314 | 38,744 | 1.00% |
| State Shared | 133,178 | 0 | 0 | 0 | 0 | 0 | |
| Transfer from County Funds | 44,637 | 148,283 | 0 | 148,283 | 268,340 | 120,057 | 80.96% |
| Revenue Total | 4,686,994 | 4,366,581 | 6,204 | 4,372,785 | 4,543,008 | 170,223 | 3.89% |
| Expense | | | | | | | |
| Debt Service | 218,480 | 218,480 | 10,440 | 228,920 | 217,440 | (11,480) | (5.01%) |
| Fees/Dues | 256,345 | 266,142 | 0 | 266,142 | 257,217 | (8,925) | (3.35%) |
| Operational Services | 1,913,836 | 5,317,500 | 44,921 | 5,362,421 | 2,600,800 | (2,761,621) | (51.50%) |
| Professional Services | 0 | 0 | 0 | 0 | 0 | 0 | |
| Supplies | 0 | 0 | 0 | 0 | 0 | 0 | |
| Transfers to County Funds | 23,036 | 126,682 | 0 | 126,682 | 246,739 | 120,057 | 94.77% |
| Utilities | 7,048 | 12,000 | 0 | 12,000 | 10,000 | (2,000) | (16.67%) |
| Expense Total | 2,418,745 | 5,940,804 | 55,361 | 5,996,165 | 3,332,196 | (2,663,969) | (44.43%) |
| Ending Fund Balance | 14,380,709 | 11,854,187 | 903,142 | 12,757,329 | 13,968,141 | 1,210,812 | 9.49% |

2026 Budget

300 - SOLID WASTE

| Description | FY2024 Actual | FY2025 Adopted | FY2025 Changes | FY2025 Revised | FY2026 Proposed | Var to Revised (\$) | Var to Revised (%) |
|-------------------------------|-------------------|-------------------|-------------------|-------------------|--------------------|------------------------|-----------------------|
| Beginning Fund Balance | 59,171,367 | 34,401,663 | 26,162,932 | 60,564,595 | 28,819,713 | (31,744,882) | (52.41%) |
| Revenue | | | | | | | |
| Donations | 425 | 470 | 0 | 470 | 470 | 0 | 0.00% |
| External Charges for Services | 16,984,435 | 17,645,446 | 0 | 17,645,446 | 18,097,276 | 451,830 | 2.56% |
| Interest Earnings | 2,437,741 | 1,585,000 | 0 | 1,585,000 | 1,000,000 | (585,000) | (36.91%) |
| Internal Charges for Services | 19,172 | 13,000 | 0 | 13,000 | 0 | (13,000) | (100.00%) |
| Licenses and Permits | 2,615 | 1,000 | 0 | 1,000 | 1,000 | 0 | 0.00% |
| Other Miscellaneous Revenue | 49,059 | 12,000 | 0 | 12,000 | 50,000 | 38,000 | 316.67% |
| Sale of Capital Outlay Assets | 0 | 0 | 0 | 0 | 0 | 0 | |
| Transfer from County Funds | 0 | 0 | 0 | 0 | 0 | 0 | |
| Revenue Total | 19,493,447 | 19,256,916 | 0 | 19,256,916 | 19,148,746 | (108,170) | (0.56%) |
| Expense | | | | | | | |
| Allocations | 364,968 | 412,047 | 0 | 412,047 | 491,587 | 79,540 | 19.30% |
| Capital Outlay | 6,310,793 | 29,500,000 | 9,500,000 | 39,000,000 | 8,000,000 | (31,000,000) | (79.49%) |
| Fees/Dues | 2,401,626 | 307,911 | 0 | 307,911 | 360,469 | 52,558 | 17.07% |
| Insurance | 69,460 | 72,078 | 0 | 72,078 | 78,931 | 6,853 | 9.51% |
| Non-Capital Assets | 3,320 | 57,331 | 0 | 57,331 | 3,107,331 | 3,050,000 | 5319.98% |
| Operational Services | 845,439 | 1,046,139 | 0 | 1,046,139 | 1,955,435 | 909,296 | 86.92% |
| Other Expenditures | 807,594 | 841,518 | 0 | 841,518 | 811,518 | (30,000) | (3.56%) |
| Personnel | 3,273,149 | 3,662,445 | 0 | 3,662,445 | 4,731,710 | 1,069,265 | 29.20% |
| Professional Services | 1,064,329 | 2,372,449 | 0 | 2,372,449 | 972,449 | (1,400,000) | (59.01%) |
| Rentals | 1,834,951 | 1,887,669 | 0 | 1,887,669 | 2,826,747 | 939,078 | 49.75% |
| Repair and Maintenance | 310,141 | 437,361 | 0 | 437,361 | 372,847 | (64,514) | (14.75%) |
| Supplies | 552,162 | 843,145 | 0 | 843,145 | 1,072,286 | 229,141 | 27.18% |
| Transfers to County Funds | 207,575 | 0 | 0 | 0 | 0 | 0 | |
| Travel and Training | 14,223 | 45,357 | 0 | 45,357 | 38,519 | (6,838) | (15.08%) |
| Utilities | 40,492 | 16,348 | 0 | 16,348 | 25,744 | 9,396 | 57.47% |
| Expense Total | 18,100,219 | 41,501,798 | 9,500,000 | 51,001,798 | 24,845,573 | (26,156,225) | (51.28%) |
| Ending Fund Balance | 60,564,595 | 12,156,781 | 16,662,932 | 28,819,713 | 23,122,886 | (5,696,827) | (19.77%) |

2026 Budget

400 - ASSESSMENT DEBT

| Description | FY2024 Actual | FY2025 Adopted | FY2025 Changes | FY2025 Revised | FY2026 Proposed | Var to Revised (\$) | Var to Revised (%) |
|-------------------------------|------------------|-------------------|-------------------|-------------------|--------------------|------------------------|-----------------------|
| Beginning Fund Balance | 1,701,802 | 1,743,549 | 41,241 | 1,784,790 | 1,843,681 | 58,891 | 3.30% |
| Revenue | | | | | | | |
| Assessments | 301,133 | 270,068 | 0 | 270,068 | 273,099 | 3,031 | 1.12% |
| Interest Earnings | 132,691 | 111,983 | 0 | 111,983 | 121,083 | 9,100 | 8.13% |
| Property Taxes | 335 | 0 | 0 | 0 | 0 | 0 | |
| Transfer from County Funds | 0 | 0 | 0 | 0 | 0 | 0 | |
| Revenue Total | 434,158 | 382,051 | 0 | 382,051 | 394,182 | 12,131 | 3.18% |
| Expense | | | | | | | |
| Debt Service | 351,170 | 323,160 | 0 | 323,160 | 320,398 | (2,762) | (0.85%) |
| Expense Total | 351,170 | 323,160 | 0 | 323,160 | 320,398 | (2,762) | (0.85%) |
| Ending Fund Balance | 1,784,790 | 1,802,440 | 41,241 | 1,843,681 | 1,917,465 | 73,784 | 4.00% |

2026 Budget

405 - DEBT SERVICE

| Description | FY2024 Actual | FY2025 Adopted | FY2025 Changes | FY2025 Revised | FY2026 Proposed | Var to Revised (\$) | Var to Revised (%) |
|-------------------------------|------------------|-------------------|-------------------|-------------------|--------------------|------------------------|-----------------------|
| Beginning Fund Balance | 7,771 | 7,771 | 10,313 | 18,084 | 18,084 | 0 | 0.00% |
| Revenue | | | | | | | |
| Interest Earnings | 10,313 | 0 | 0 | 0 | 1,800 | 1,800 | |
| Transfer from County Funds | 5,933,581 | 5,931,000 | 0 | 5,931,000 | 5,933,750 | 2,750 | 0.05% |
| Revenue Total | 5,943,893 | 5,931,000 | 0 | 5,931,000 | 5,935,550 | 4,550 | 0.08% |
| Expense | | | | | | | |
| Debt Service | 5,933,581 | 5,931,000 | 0 | 5,931,000 | 5,933,750 | 2,750 | 0.05% |
| Professional Services | 0 | 0 | 0 | 0 | 0 | 0 | |
| Expense Total | 5,933,581 | 5,931,000 | 0 | 5,931,000 | 5,933,750 | 2,750 | 0.05% |
| Ending Fund Balance | 18,084 | 7,771 | 10,313 | 18,084 | 19,884 | 1,800 | 9.95% |

2026 Budget

410 - RANCH 2025 COPS

| Description | FY2024 Actual | FY2025 Adopted | FY2025 Changes | FY2025 Revised | FY2026 Proposed | Var to Revised (\$) | Var to Revised (%) |
|----------------------------|------------------|-------------------|-------------------|-------------------|--------------------|------------------------|-----------------------|
| Revenue | | | | | | | |
| Transfer from County Funds | 0 | 0 | 4,366,771 | 4,366,771 | 10,483,250 | 6,116,479 | 140.07% |
| Revenue Total | 0 | 0 | 4,366,771 | 4,366,771 | 10,483,250 | 6,116,479 | 140.07% |
| Expense | | | | | | | |
| Debt Service | 0 | 0 | 4,366,771 | 4,366,771 | 10,483,250 | 6,116,479 | 140.07% |
| Expense Total | 0 | 0 | 4,366,771 | 4,366,771 | 10,483,250 | 6,116,479 | 140.07% |

2026 Budget

500 - IMPROVEMENT DISTRICT CONSTRUCTION

| Description | FY2024 Actual | FY2025 Adopted | FY2025 Changes | FY2025 Revised | FY2026 Proposed | Var to Revised (\$) | Var to Revised (%) |
|-------------------------------|------------------|-------------------|-------------------|-------------------|--------------------|------------------------|-----------------------|
| Beginning Fund Balance | 976,196 | 1,137,889 | 48,625 | 1,186,514 | 1,198,615 | 12,101 | 1.02% |
| Revenue | | | | | | | |
| Assessments | 32,668 | 32,668 | 0 | 32,668 | 33,743 | 1,075 | 3.29% |
| External Charges for Services | 182,051 | 153,081 | 0 | 153,081 | 185,000 | 31,919 | 20.85% |
| Interest Earnings | 12,089 | 11,899 | 0 | 11,899 | 10,874 | (1,025) | (8.61%) |
| Other Miscellaneous Revenue | 400 | 221 | 0 | 221 | 200 | (21) | (9.50%) |
| Property Taxes | 0 | 0 | 0 | 0 | 0 | 0 | |
| Transfer from County Funds | 0 | 0 | 0 | 0 | 0 | 0 | |
| Revenue Total | 227,209 | 197,869 | 0 | 197,869 | 229,817 | 31,948 | 16.15% |
| Expense | | | | | | | |
| Debt Service | 0 | 0 | 0 | 0 | 0 | 0 | |
| Fees/Dues | 3,857 | 0 | 0 | 0 | 0 | 0 | |
| Operational Services | 944 | 0 | 62,051 | 62,051 | 0 | (62,051) | (100.00%) |
| Other Expenditures | 12,089 | 43,717 | 0 | 43,717 | 43,717 | 0 | 0.00% |
| Personnel | 0 | 0 | 0 | 0 | 217,318 | 217,318 | |
| Professional Services | 0 | 0 | 0 | 0 | 0 | 0 | |
| Transfers to County Funds | 0 | 80,000 | 0 | 80,000 | 0 | (80,000) | (100.00%) |
| Expense Total | 16,890 | 123,717 | 62,051 | 185,768 | 261,035 | 75,267 | 40.52% |
| Ending Fund Balance | 1,186,514 | 1,212,041 | (13,426) | 1,198,615 | 1,167,397 | (31,218) | (2.60%) |

2026 Budget

508 - IT CAPITAL

| Description | FY2024 Actual | FY2025 Adopted | FY2025 Changes | FY2025 Revised | FY2026 Proposed | Var to Revised (\$) | Var to Revised (%) |
|-------------------------------|------------------|-------------------|-------------------|-------------------|--------------------|------------------------|-----------------------|
| Beginning Fund Balance | 6,464,692 | 4,355,686 | 2,137,024 | 6,492,710 | 5,020,509 | (1,472,201) | (22.67%) |
| Revenue | | | | | | | |
| External Charges for Services | 11,953 | 20,000 | 0 | 20,000 | 20,000 | 0 | 0.00% |
| Other Miscellaneous Revenue | 2,297 | 0 | 0 | 0 | 0 | 0 | |
| Sale of Capital Outlay Assets | 0 | 0 | 0 | 0 | 0 | 0 | |
| Transfer from County Funds | 3,386,205 | 3,313,523 | 323,149 | 3,636,672 | 6,826,523 | 3,189,851 | 87.71% |
| Revenue Total | 3,400,455 | 3,333,523 | 323,149 | 3,656,672 | 6,846,523 | 3,189,851 | 87.23% |
| Expense | | | | | | | |
| Capital Outlay | 107,176 | 3,274,720 | (1,176,420) | 2,098,300 | 5,031,933 | 2,933,633 | 139.81% |
| Debt Service | 596,554 | 0 | 0 | 0 | 0 | 0 | |
| Fees/Dues | 0 | 0 | 0 | 0 | 0 | 0 | |
| Non-Capital Assets | 443,460 | 608,440 | 0 | 608,440 | 1,035,500 | 427,060 | 70.19% |
| Operational Services | 931,189 | 930,000 | 100,000 | 1,030,000 | 3,119,000 | 2,089,000 | 202.82% |
| Other Expenditures | 75 | 0 | 323,149 | 323,149 | 0 | (323,149) | (100.00%) |
| Personnel | 0 | 0 | 0 | 0 | 0 | 0 | |
| Professional Services | 1,120,916 | 702,250 | 85,000 | 787,250 | 780,250 | (7,000) | (0.89%) |
| Rentals | 0 | 281,734 | 0 | 281,734 | 297,087 | 15,353 | 5.45% |
| Repair and Maintenance | 81,955 | 0 | 0 | 0 | 0 | 0 | |
| Supplies | 1,036 | 0 | 0 | 0 | 0 | 0 | |
| Transfers to County Funds | 0 | 0 | 0 | 0 | 0 | 0 | |
| Travel and Training | 2,616 | 0 | 0 | 0 | 0 | 0 | |
| Utilities | 87,459 | 0 | 0 | 0 | 0 | 0 | |
| Expense Total | 3,372,437 | 5,797,144 | (668,271) | 5,128,873 | 10,263,770 | 5,134,897 | 100.12% |
| Ending Fund Balance | 6,492,710 | 1,892,065 | 3,128,444 | 5,020,509 | 1,603,262 | (3,417,247) | (68.07%) |

2026 Budget

512 - CAPITAL EXPENDITURES

| Description | FY2024 Actual | FY2025 Adopted | FY2025 Changes | FY2025 Revised | FY2026 Proposed | Var to Revised (\$) | Var to Revised (%) |
|-------------------------------|-------------------|-------------------|--------------------|-------------------|--------------------|------------------------|-----------------------|
| Beginning Fund Balance | 20,319,159 | 6,290,179 | 1,724,664 | 8,014,843 | 13,524,055 | 5,509,212 | 68.74% |
| Revenue | | | | | | | |
| Capital Contribution | 0 | 0 | 0 | 0 | 0 | 0 | |
| Direct Federal | 67,912 | 0 | 0 | 0 | 0 | 0 | |
| Direct State | 0 | 0 | 0 | 0 | 158,250 | 158,250 | |
| External Charges for Services | 11,024 | 0 | 150,000 | 150,000 | 0 | (150,000) | (100.00%) |
| Interest Earnings | 645,453 | 45,098 | 504,902 | 550,000 | 200,000 | (350,000) | (63.64%) |
| Internal Charges for Services | 0 | 0 | 0 | 0 | 0 | 0 | |
| Local Government | 19,681 | 0 | 0 | 0 | 0 | 0 | |
| Other Miscellaneous Revenue | 20,395 | 4,500,000 | 0 | 4,500,000 | 0 | (4,500,000) | (100.00%) |
| Property Taxes | 3 | 0 | 0 | 0 | 0 | 0 | |
| Transfer from County Funds | 9,171,064 | 20,242,000 | 1,018,824 | 21,260,824 | 70,000 | (21,190,824) | (99.67%) |
| Revenue Total | 9,935,533 | 24,787,098 | 1,673,726 | 26,460,824 | 428,250 | (26,032,574) | (98.38%) |
| Expense | | | | | | | |
| Capital Outlay | 19,590,157 | 29,292,000 | (9,367,321) | 19,924,679 | 12,034,043 | (7,890,636) | (39.60%) |
| Fees/Dues | 230 | 0 | 0 | 0 | 0 | 0 | |
| Non-Capital Assets | 1,429,429 | 0 | 718,400 | 718,400 | 70,000 | (648,400) | (90.26%) |
| Operational Services | 37,640 | 0 | 0 | 0 | 0 | 0 | |
| Other Expenditures | (77,315) | 0 | (210,181) | (210,181) | 0 | 210,181 | (100.00%) |
| Professional Services | 28,121 | 0 | 1,200 | 1,200 | 0 | (1,200) | (100.00%) |
| Rentals | 4,908 | 0 | 0 | 0 | 0 | 0 | |
| Repair and Maintenance | 1,065 | 0 | 473 | 473 | 0 | (473) | (100.00%) |
| Supplies | 41,570 | 0 | 17,041 | 17,041 | 0 | (17,041) | (100.00%) |
| Transfers to County Funds | 1,171,672 | 0 | 500,000 | 500,000 | 0 | (500,000) | (100.00%) |
| Travel and Training | 1,162 | 0 | 0 | 0 | 0 | 0 | |
| Utilities | 11,212 | 0 | 0 | 0 | 0 | 0 | |
| Expense Total | 22,239,850 | 29,292,000 | (8,340,388) | 20,951,612 | 12,104,043 | (8,847,569) | (42.23%) |
| Ending Fund Balance | 8,014,843 | 1,785,277 | 11,738,778 | 13,524,055 | 1,848,262 | (11,675,793) | (86.33%) |

2026 Budget

522 - REPLACEMENT

| Description | FY2024 Actual | FY2025 Adopted | FY2025 Changes | FY2025 Revised | FY2026 Proposed | Var to Revised (\$) | Var to Revised (%) |
|-------------------------------|------------------|-------------------|-------------------|-------------------|--------------------|------------------------|-----------------------|
| Beginning Fund Balance | 3,974,291 | 2,704,317 | 825,989 | 3,530,306 | 3,373,990 | (156,316) | (4.43%) |
| Revenue | | | | | | | |
| External Charges for Services | 19,497 | 20,000 | 0 | 20,000 | 0 | (20,000) | (100.00%) |
| Interest Earnings | 0 | 0 | 6,450 | 6,450 | 0 | (6,450) | (100.00%) |
| Other Miscellaneous Revenue | 358 | 0 | 0 | 0 | 0 | 0 | |
| Sale of Capital Outlay Assets | 7,500 | 0 | 0 | 0 | 0 | 0 | |
| Transfer from County Funds | 1,473,463 | 1,230,000 | 0 | 1,230,000 | 1,261,000 | 31,000 | 2.52% |
| Revenue Total | 1,500,818 | 1,250,000 | 6,450 | 1,256,450 | 1,261,000 | 4,550 | 0.36% |
| Expense | | | | | | | |
| Capital Outlay | 610,879 | 0 | 6,450 | 6,450 | 0 | (6,450) | (100.00%) |
| Fees/Dues | 0 | 0 | 0 | 0 | 0 | 0 | |
| Non-Capital Assets | 629,967 | 1,266,000 | 140,316 | 1,406,316 | 2,244,634 | 838,318 | 59.61% |
| Operational Services | 1,550 | 0 | 0 | 0 | 0 | 0 | |
| Other Expenditures | 0 | 0 | 0 | 0 | 0 | 0 | |
| Professional Services | 0 | 0 | 0 | 0 | 0 | 0 | |
| Rentals | 20 | 0 | 0 | 0 | 0 | 0 | |
| Repair and Maintenance | 2,006 | 0 | 0 | 0 | 0 | 0 | |
| Supplies | 93,561 | 0 | 0 | 0 | 0 | 0 | |
| Transfers to County Funds | 600,000 | 0 | 0 | 0 | 0 | 0 | |
| Travel and Training | 0 | 0 | 0 | 0 | 0 | 0 | |
| Utilities | 6,820 | 0 | 0 | 0 | 0 | 0 | |
| Expense Total | 1,944,803 | 1,266,000 | 146,766 | 1,412,766 | 2,244,634 | 831,868 | 58.88% |
| Ending Fund Balance | 3,530,306 | 2,688,317 | 685,673 | 3,373,990 | 2,390,356 | (983,634) | (29.15%) |

2026 Budget

608 - INFORMATION TECHNOLOGY

| Description | FY2024 Actual | FY2025 Adopted | FY2025 Changes | FY2025 Revised | FY2026 Proposed | Var to Revised (\$) | Var to Revised (%) |
|-------------------------------|------------------|-------------------|-------------------|-------------------|--------------------|------------------------|-----------------------|
| Beginning Fund Balance | 391,239 | 593,822 | 365,746 | 959,568 | 1,598,643 | 639,075 | 66.60% |
| Revenue | | | | | | | |
| External Charges for Services | 149,846 | 108,302 | 0 | 108,302 | 147,000 | 38,698 | 35.73% |
| Internal Charges for Services | 7,313,626 | 7,577,440 | (230,000) | 7,347,440 | 7,281,204 | (66,236) | (0.90%) |
| Other Miscellaneous Revenue | 58 | 0 | 0 | 0 | 0 | 0 | |
| Transfer from County Funds | 0 | 0 | 0 | 0 | 0 | 0 | |
| Revenue Total | 7,463,530 | 7,685,742 | (230,000) | 7,455,742 | 7,428,204 | (27,538) | (0.37%) |
| Expense | | | | | | | |
| Allocations | 274,922 | 272,478 | 0 | 272,478 | 303,395 | 30,917 | 11.35% |
| Capital Outlay | 1,368,898 | 1,283,000 | (200,000) | 1,083,000 | 1,250,000 | 167,000 | 15.42% |
| Debt Service | 1,761,883 | 0 | 0 | 0 | 0 | 0 | |
| Fees/Dues | 0 | 210 | 0 | 210 | 200 | (10) | (4.76%) |
| Insurance | 9,349 | 10,511 | 0 | 10,511 | 10,660 | 149 | 1.42% |
| Non-Capital Assets | 13,156 | 23,000 | 0 | 23,000 | 35,000 | 12,000 | 52.17% |
| Operational Services | 1,271,651 | 3,083,463 | 35,000 | 3,118,463 | 3,208,159 | 89,696 | 2.88% |
| Other Expenditures | 188 | 700 | 0 | 700 | 700 | 0 | 0.00% |
| Personnel | 1,782,705 | 1,827,818 | 0 | 1,827,818 | 1,867,210 | 39,392 | 2.16% |
| Professional Services | 109,149 | 126,300 | 0 | 126,300 | 150,300 | 24,000 | 19.00% |
| Rentals | 84,409 | 89,790 | 0 | 89,790 | 76,000 | (13,790) | (15.36%) |
| Repair and Maintenance | 0 | 100 | 0 | 100 | 100 | 0 | 0.00% |
| Supplies | 16,925 | 19,500 | 0 | 19,500 | 19,500 | 0 | 0.00% |
| Transfers to County Funds | 0 | 0 | 0 | 0 | 0 | 0 | |
| Travel and Training | 7,536 | 14,600 | 0 | 14,600 | 14,800 | 200 | 1.37% |
| Utilities | 194,428 | 225,100 | 5,097 | 230,197 | 155,100 | (75,097) | (32.62%) |
| Expense Total | 6,895,201 | 6,976,570 | (159,903) | 6,816,667 | 7,091,124 | 274,457 | 4.03% |
| Ending Fund Balance | 959,568 | 1,302,994 | 295,649 | 1,598,643 | 1,935,723 | 337,080 | 21.09% |

2026 Budget

610 - FACILITIES

| Description | FY2024 Actual | FY2025 Adopted | FY2025 Changes | FY2025 Revised | FY2026 Proposed | Var to Revised (\$) | Var to Revised (%) |
|-------------------------------|-------------------|-------------------|-------------------|-------------------|--------------------|------------------------|-----------------------|
| Beginning Fund Balance | 3,620,076 | (719,577) | 453,632 | (265,945) | (93,079) | 172,866 | (65.00%) |
| Revenue | | | | | | | |
| Direct Federal | 0 | 0 | 0 | 0 | 0 | 0 | |
| Direct State | 20,023 | 0 | 0 | 0 | 0 | 0 | |
| External Charges for Services | 25,413 | 40,173 | 0 | 40,173 | 41,177 | 1,004 | 2.50% |
| Internal Charges for Services | 3,415,307 | 3,514,331 | 332,419 | 3,846,750 | 4,253,733 | 406,983 | 10.58% |
| Local Government | 20,000 | 0 | 0 | 0 | 0 | 0 | |
| Other Miscellaneous Revenue | 1,714 | 0 | 0 | 0 | 0 | 0 | |
| Refunds of Expenditures | 0 | 0 | 0 | 0 | 0 | 0 | |
| Transfer from County Funds | 11,021,420 | 11,211,900 | 623,000 | 11,834,900 | 11,574,950 | (259,950) | (2.20%) |
| Revenue Total | 14,503,877 | 14,766,404 | 955,419 | 15,721,823 | 15,869,860 | 148,037 | 0.94% |
| Expense | | | | | | | |
| Allocations | 404,936 | 429,718 | (13,000) | 416,718 | 447,237 | 30,519 | 7.32% |
| Capital Outlay | 485,251 | 0 | 0 | 0 | 0 | 0 | |
| Debt Service | 489,298 | 0 | 0 | 0 | 0 | 0 | |
| Fees/Dues | 227,066 | 53,088 | 180,000 | 233,088 | 330,994 | 97,906 | 42.00% |
| Insurance | 134,901 | 132,362 | 0 | 132,362 | 133,929 | 1,567 | 1.18% |
| Non-Capital Assets | 1,262,459 | 2,212,690 | (518,824) | 1,693,866 | 1,110,659 | (583,207) | (34.43%) |
| Operational Services | 3,846,034 | 2,801,670 | 610,519 | 3,412,189 | 3,126,235 | (285,954) | (8.38%) |
| Other Expenditures | (17,205) | 102,497 | 0 | 102,497 | 60,000 | (42,497) | (41.46%) |
| Personnel | 3,599,046 | 3,835,796 | 30,000 | 3,865,796 | 3,959,057 | 93,261 | 2.41% |
| Professional Services | 213,178 | 33,265 | 0 | 33,265 | 2,099 | (31,166) | (93.69%) |
| Rentals | 525,285 | 1,214,611 | 146,000 | 1,360,611 | 1,238,635 | (121,976) | (8.96%) |
| Repair and Maintenance | 777,413 | 1,212,479 | (601,085) | 611,394 | 816,101 | 204,707 | 33.48% |
| Supplies | 3,187,639 | 274,915 | 121,085 | 396,000 | 336,984 | (59,016) | (14.90%) |
| Transfers to County Funds | 906,338 | 0 | 1,018,824 | 1,018,824 | 0 | (1,018,824) | (100.00%) |
| Travel and Training | 38,947 | 35,396 | (10,000) | 25,396 | 36,281 | 10,885 | 42.86% |
| Utilities | 2,309,314 | 2,151,951 | 95,000 | 2,246,951 | 2,311,620 | 64,669 | 2.88% |
| Expense Total | 18,389,898 | 14,490,438 | 1,058,519 | 15,548,957 | 13,909,831 | (1,639,126) | (10.54%) |
| Ending Fund Balance | (265,945) | (443,611) | 350,532 | (93,079) | 1,866,950 | 1,960,029 | (2105.77%) |

2026 Budget

612 - FLEET SERVICES

| Description | FY2024 Actual | FY2025 Adopted | FY2025 Changes | FY2025 Revised | FY2026 Proposed | Var to Revised (\$) | Var to Revised (%) |
|-------------------------------|-------------------|-------------------|-------------------|-------------------|--------------------|------------------------|-----------------------|
| Beginning Fund Balance | 8,182,355 | 4,400,798 | 5,441,066 | 9,841,864 | 9,601,837 | (240,027) | (2.44%) |
| Revenue | | | | | | | |
| Direct Federal | 0 | 0 | 0 | 0 | 0 | 0 | |
| Direct State | 39,905 | 40,000 | 0 | 40,000 | 40,000 | 0 | 0.00% |
| External Charges for Services | 281,146 | 300,200 | 0 | 300,200 | 200,400 | (99,800) | (33.24%) |
| Internal Charges for Services | 13,150,023 | 14,438,042 | 0 | 14,438,042 | 16,096,600 | 1,658,558 | 11.49% |
| Other Miscellaneous Revenue | 27,485 | 2,000 | 0 | 2,000 | 0 | (2,000) | (100.00%) |
| Pass Through State Grants | 0 | 0 | 0 | 0 | 0 | 0 | |
| Refunds of Expenditures | 0 | 0 | 0 | 0 | 0 | 0 | |
| Sale of Capital Outlay Assets | 1,809,751 | 1,148,500 | 0 | 1,148,500 | 1,144,904 | (3,596) | (0.31%) |
| Transfer from County Funds | 2,509,921 | 1,056,116 | 0 | 1,056,116 | 7,269,868 | 6,213,752 | 588.36% |
| Revenue Total | 17,818,232 | 16,984,858 | 0 | 16,984,858 | 24,751,772 | 7,766,914 | 45.73% |
| Expense | | | | | | | |
| Allocations | 281,312 | 274,192 | 0 | 274,192 | 316,374 | 42,182 | 15.38% |
| Capital Outlay | 7,965,412 | 8,263,820 | 0 | 8,263,820 | 14,438,469 | 6,174,649 | 74.72% |
| Fees/Dues | 18,269 | 16,270 | 0 | 16,270 | 3,860 | (12,410) | (76.28%) |
| Insurance | 23,838 | 23,249 | 0 | 23,249 | 38,107 | 14,858 | 63.91% |
| Non-Capital Assets | 2,283 | 2,500 | 0 | 2,500 | 26,200 | 23,700 | 948.00% |
| Operational Services | 94,314 | 84,968 | 0 | 84,968 | 80,972 | (3,996) | (4.70%) |
| Other Expenditures | 8,545 | 150 | 0 | 150 | 0 | (150) | (100.00%) |
| Personnel | 2,123,385 | 2,522,473 | 0 | 2,522,473 | 2,879,763 | 357,290 | 14.16% |
| Professional Services | 35,000 | 55,000 | 0 | 55,000 | 35,000 | (20,000) | (36.36%) |
| Rentals | 154,559 | 111,363 | 0 | 111,363 | 148,468 | 37,105 | 33.32% |
| Repair and Maintenance | 1,309,707 | 1,049,065 | 0 | 1,049,065 | 1,270,214 | 221,149 | 21.08% |
| Supplies | 4,118,927 | 4,798,905 | 0 | 4,798,905 | 5,462,266 | 663,361 | 13.82% |
| Transfers to County Funds | 0 | 0 | 0 | 0 | 0 | 0 | |
| Travel and Training | 15,058 | 15,000 | 0 | 15,000 | 16,950 | 1,950 | 13.00% |
| Utilities | 8,116 | 7,930 | 0 | 7,930 | 7,802 | (128) | (1.61%) |
| Expense Total | 16,158,725 | 17,224,885 | 0 | 17,224,885 | 24,724,445 | 7,499,560 | 43.54% |
| Ending Fund Balance | 9,841,864 | 4,160,771 | 5,441,066 | 9,601,837 | 9,629,164 | 27,327 | 0.28% |

2026 Budget

645 - EMPLOYEE BENEFITS

| Description | FY2024 Actual | FY2025 Adopted | FY2025 Changes | FY2025 Revised | FY2026 Proposed | Var to Revised (\$) | Var to Revised (%) |
|-------------------------------|-------------------|-------------------|-------------------|-------------------|--------------------|------------------------|-----------------------|
| Beginning Fund Balance | 10,448,057 | 6,525,714 | 1,364,749 | 7,890,463 | 5,983,251 | (1,907,212) | (24.17%) |
| Revenue | | | | | | | |
| Interest Earnings | 574,537 | 50,000 | 0 | 50,000 | 400,000 | 350,000 | 700.00% |
| Internal Charges for Services | 33,947,646 | 34,600,000 | 0 | 34,600,000 | 36,015,000 | 1,415,000 | 4.09% |
| Other Miscellaneous Revenue | 1,960,067 | 1,000,000 | (1,000,000) | 0 | 0 | 0 | |
| Refunds of Expenditures | 0 | 0 | 1,000,000 | 1,000,000 | 2,500,000 | 1,500,000 | 150.00% |
| Transfer from County Funds | 1,100,000 | 1,138,000 | 0 | 1,138,000 | 1,200,000 | 62,000 | 5.45% |
| Revenue Total | 37,582,250 | 36,788,000 | 0 | 36,788,000 | 40,115,000 | 3,327,000 | 9.04% |
| Expense | | | | | | | |
| Debt Service | 83,821 | 0 | 0 | 0 | 0 | 0 | |
| Fees/Dues | 0 | 0 | 0 | 0 | 0 | 0 | |
| Insurance | 37,027,553 | 35,205,393 | 0 | 35,205,393 | 39,802,452 | 4,597,059 | 13.06% |
| Non-Capital Assets | 3,707 | 0 | 0 | 0 | 0 | 0 | |
| Operational Services | 47,030 | 107,317 | 0 | 107,317 | 112,629 | 5,312 | 4.95% |
| Other Expenditures | 16,358 | 90,200 | 0 | 90,200 | 90,200 | 0 | 0.00% |
| Personnel | 1,203,876 | 1,224,927 | 0 | 1,224,927 | 1,289,560 | 64,633 | 5.28% |
| Professional Services | 1,628,507 | 1,841,000 | 0 | 1,841,000 | 1,892,000 | 51,000 | 2.77% |
| Rentals | 16,482 | 104,275 | 0 | 104,275 | 106,371 | 2,096 | 2.01% |
| Repair and Maintenance | 43,738 | 45,850 | 0 | 45,850 | 48,850 | 3,000 | 6.54% |
| Supplies | 63,184 | 71,200 | 0 | 71,200 | 71,200 | 0 | 0.00% |
| Travel and Training | 5,588 | 5,050 | 0 | 5,050 | 5,200 | 150 | 2.97% |
| Expense Total | 40,139,843 | 38,695,212 | 0 | 38,695,212 | 43,418,462 | 4,723,250 | 12.21% |
| Ending Fund Balance | 7,890,463 | 4,618,502 | 1,364,749 | 5,983,251 | 2,679,789 | (3,303,462) | (55.21%) |

2026 Budget

672 - UNEMPLOYMENT

| Description | FY2024 Actual | FY2025 Adopted | FY2025 Changes | FY2025 Revised | FY2026 Proposed | Var to Revised (\$) | Var to Revised (%) |
|-------------------------------|------------------|-------------------|-------------------|-------------------|--------------------|------------------------|-----------------------|
| Beginning Fund Balance | 1,414,971 | 1,209,971 | (8,532) | 1,201,439 | 956,439 | (245,000) | (20.39%) |
| Revenue | | | | | | | |
| Interest Earnings | 56,987 | 10,000 | 0 | 10,000 | 10,000 | 0 | 0.00% |
| Internal Charges for Services | 0 | 0 | 0 | 0 | 0 | 0 | |
| Revenue Total | 56,987 | 10,000 | 0 | 10,000 | 10,000 | 0 | 0.00% |
| Expense | | | | | | | |
| Insurance | 270,520 | 255,000 | 0 | 255,000 | 255,000 | 0 | 0.00% |
| Expense Total | 270,520 | 255,000 | 0 | 255,000 | 255,000 | 0 | 0.00% |
| Ending Fund Balance | 1,201,439 | 964,971 | (8,532) | 956,439 | 711,439 | (245,000) | (25.62%) |

2026 Budget

682 - RISK MANAGEMENT

| Description | FY2024 Actual | FY2025 Adopted | FY2025 Changes | FY2025 Revised | FY2026 Proposed | Var to Revised (\$) | Var to Revised (%) |
|-------------------------------|------------------|-------------------|-------------------|-------------------|--------------------|------------------------|-----------------------|
| Beginning Fund Balance | 8,637,101 | 7,497,098 | 167,161 | 7,664,259 | 7,914,259 | 250,000 | 3.26% |
| Revenue | | | | | | | |
| Interest Earnings | 528,192 | 100,000 | 0 | 100,000 | 200,000 | 100,000 | 100.00% |
| Internal Charges for Services | 5,351,048 | 6,293,450 | 0 | 6,293,450 | 7,104,669 | 811,219 | 12.89% |
| Other Miscellaneous Revenue | 201,010 | 50,000 | 0 | 50,000 | 100,000 | 50,000 | 100.00% |
| Transfer from County Funds | 0 | 1,000,000 | 0 | 1,000,000 | 0 | (1,000,000) | (100.00%) |
| Revenue Total | 6,080,250 | 7,443,450 | 0 | 7,443,450 | 7,404,669 | (38,781) | (0.52%) |
| Expense | | | | | | | |
| Allocations | 66,341 | 55,049 | 0 | 55,049 | 84,148 | 29,099 | 52.86% |
| Debt Service | 52,000 | 0 | 0 | 0 | 0 | 0 | |
| Depreciation/Amortization Exp | 0 | 0 | 0 | 0 | 0 | 0 | |
| Fees/Dues | 3,651 | 4,450 | 0 | 4,450 | 4,950 | 500 | 11.24% |
| Insurance | 6,388,203 | 6,462,439 | 0 | 6,462,439 | 6,603,111 | 140,672 | 2.18% |
| Non-Capital Assets | 4,054 | 11,500 | 0 | 11,500 | 11,500 | 0 | 0.00% |
| Operational Services | 796 | 1,355 | 0 | 1,355 | 1,475 | 120 | 8.86% |
| Other Expenditures | 0 | 0 | 0 | 0 | 0 | 0 | |
| Personnel | 458,798 | 507,269 | 0 | 507,269 | 531,237 | 23,968 | 4.72% |
| Professional Services | 48,174 | 112,600 | 0 | 112,600 | 121,600 | 9,000 | 7.99% |
| Rentals | 14,529 | 18,088 | 0 | 18,088 | 21,750 | 3,662 | 20.25% |
| Supplies | 776 | 1,450 | 0 | 1,450 | 1,450 | 0 | 0.00% |
| Travel and Training | 11,750 | 15,000 | 0 | 15,000 | 19,000 | 4,000 | 26.67% |
| Utilities | 4,020 | 4,250 | 0 | 4,250 | 4,450 | 200 | 4.71% |
| Expense Total | 7,053,092 | 7,193,450 | 0 | 7,193,450 | 7,404,671 | 211,221 | 2.94% |
| Ending Fund Balance | 7,664,259 | 7,747,098 | 167,161 | 7,914,259 | 7,914,257 | (2) | (0.00%) |