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LARIMER COUNTY

2026 REVISED AND 2027 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 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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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 2, 2026
SUBJECT: 2026 Revised and 2027 Proposed Budgets



Dear Commissioners and Residents,

The County Manager is responsible for presenting an annual budget to the Board of County Commissioners based on the Board's priorities and direction. The 2027 Proposed Budget follows the County's longstanding practice of conservative revenue forecasting and operating within our means. It complies with state laws, budgeting principles, funding requirements, and Board guidance.

Larimer County's departments and elected offices provide services to residents, property owners, and visitors throughout the community. Most County services are delivered irrespective of municipal boundaries, serving people in both cities and unincorporated areas. The County's operating budget is organized into the following service categories: Public Safety; Community Planning, Infrastructure, and Resources; Human and Economic Health; Public Records and Information; and Support Services.

The annual budget also provides for capital improvements that benefit the community over many years. These investments include county facilities, roads, property acquisitions, vehicles, equipment, and replacement or rehabilitation of major assets. The Proposed Budget outlines a five-year capital improvement plan, the first year of which is included as part of the budget.

Natural disasters are a fact of life in Larimer County. In addition to maintaining services and infrastructure, the County sets aside contingency reserves for disaster response. Response and recovery expenses are presented separately from normal operations to make comparisons between annual budgets more useful. The 2027 Proposed Budget includes final recovery costs and flood mitigation efforts from past wildfires.

Last year's budget process included a comprehensive review of County programs in response to lower property tax assessment rates enacted by the Colorado General Assembly. Difficult decisions about reductions and service limitations had to be made as part of the 2026 Budget process and that work continues in 2027. We are achieving a balanced budget in 2027, but there is little room for capacity expansion, new state requirements without corresponding funding, or additional community priorities.

Many County programs rely on funding from the State of Colorado and the federal government, including Human Services, Health and Environment, Workforce Development, and Community Corrections. County staff continue to monitor changes in funding levels, eligibility rules, and administrative requirements to understand their effects on our local programs. As changes are implemented, departments and elected offices are evaluating how to meet program requirements and maintain services within available resources. State- and statutorily required services are being prioritized over community services that, while not required, provide important benefits to residents.

Budget Process

Larimer County budgeting is a year-round effort that includes process improvement, data analytics, and constant tracking of current year expenses. The County Commissioners also regularly review departmental performance measures to understand the effectiveness of public services. These reviews help inform budget priorities and decisions about the use of resources during budget development.

Planning for the upcoming Proposed Budget begins in the spring with a review of internal strengths and challenges, external conditions, and anticipated service needs. The Office of Performance, Budget, and Strategy presents revenue and expense forecasts, and the Commissioners provide direction for preliminary base budgets for departments and elected offices.

Over the summer, Commissioners and staff gather resident input and review compensation trends, economic conditions, legislation, and revenue projections. This information helps refine budget targets as departments and elected offices prepare budget requests for the coming year.

In the fall, County Manager and budget staff meet with each department director and elected office to review requests, funding sources, and program needs. This review considers whether proposed expenses are supported by available revenues, respond to resident needs, and are sustainable in future years. Larimer County prioritizes maintaining existing services and infrastructure before carefully evaluating requests for new programs or expanded services.

Requests for resources beyond base budgets are evaluated through the service proposal process. This process allows the Commissioners to consider additional resources needed to address mandated responsibilities, emerging service needs, or investment opportunities to improve efficiency and effectiveness. Recommendations consider both the immediate cost and any ongoing financial commitments associated with each request. Given the limited capacity available in the 2027 budget, relatively few service proposals can be funded and those recommended in the proposed budget are listed at the end of this letter.

Revenue Highlights

Property Tax: Property tax is the County's primary source of discretionary General Fund revenue. Although the County collects property tax on behalf of all the taxing authorities within the geographical boundary of Larimer County, the County's share of property tax is 20-25% of what is paid by a homeowner, depending on the district where they live. Most property taxes collected by the County are distributed to other taxing authorities, including school districts, municipalities, and special districts.

State law lowers most non-residential assessment rates from 27% in FY2026 to 25% in FY2027, resulting in a decline of about \$5 million in property tax revenue for Larimer County. These lower revenues are partially offset by additions of new construction and other improvements to existing properties.

The 2027 Proposed Budget includes approximately \$205 million in property tax revenues, including all General Fund, Human Services, Road and Bridge, Improvement District, and Health Department assigned revenues. The County's operating mill levy has remained 21.571 mills since 1992. 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 for Larimer County is sales tax. Sales tax revenue is projected to remain flat in 2027 due to uncertainties about future growth and a shift in preferences from retail goods to services. The County collects five dedicated sales taxes to 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 and mental health workforce development. 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.
- Another quarter cent (0.25%, 25¢ on \$100) sales tax funds Early Childhood Services to address needs of children and lower the cost of childcare in Larimer County. This new sales tax was approved by voters in 2025.
- The Larimer County Board of County Commissioners has also referred a sales tax measure to the November ballot. The proposed 0.30% sales tax would provide funding for wildfire mitigation and protection, natural disaster resilience, watershed and drinking-water source protection, infrastructure, and other County priorities. It would also provide additional resources to address significant new state requirements that will require counties to absorb the costs of mandated programs and services without corresponding funding. These resources are not included in the 2027 Proposed Budget but would be incorporated into the Adopted Budget if the measure is approved by voters in November.

External Fees and Charges: Fees, licenses, permits, and other charges help support services provided by Solid Waste, Natural Resources, The Ranch, Community Development, Health and Environment, the Clerk & Recorder, and other County programs. Revenue estimates depend on anticipated use of these services and the rates charged. Some fees are established by the County, while others are set by state law or through intergovernmental agreements. Where fee revenue does not cover the cost of providing a service, other available funding may be needed.

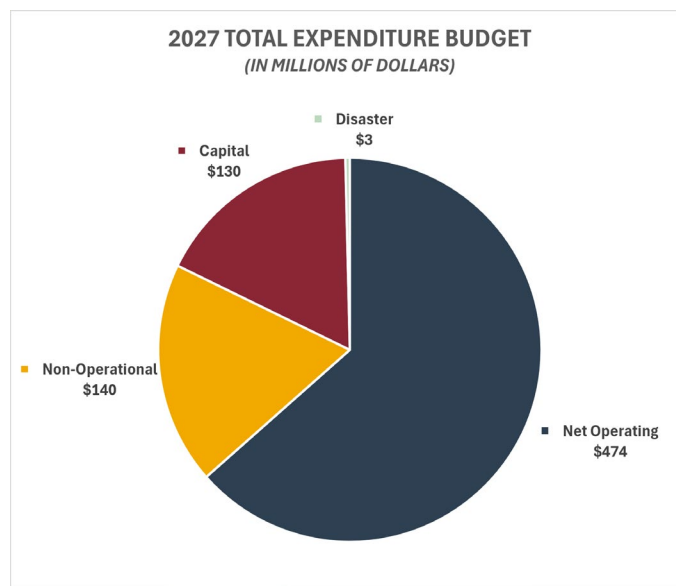
Interest Earnings: The Office of the Treasurer and Public Trustee invests Larimer County's reserves in safe, interest-bearing public funds investments. Larimer County earnings are budgeted to remain stable at least through 2027 as investments continue to provide high returns and interest rates remain elevated. We will continue to closely monitor trends around interest as this has become a significant County revenue.

Grants from State and Federal Programs: State and federal funding supports programs provided by Human Services, Road and Bridge, Economic and Workforce Development, Health and Environment, and Community Justice Alternatives. These funds often carry specific service requirements and may require a local match. In 2027, grant revenues are expected to decline even as costs continue to rise. Fiscal pressures at the federal and state levels that result in cuts to grant-funded programs are budgeted as reductions in this revenue category.

Expense Highlights

Budgeted expenses are organized into **operating costs**, **capital projects**, **disaster recovery**, and **non-operational** expenses. Operating costs support the daily delivery of public services. Capital projects provide budgets for infrastructure, facilities, and major assets. Disaster recovery expenses account for work related to response, restoration, and mitigation of wildfires, floods, and other natural disasters. Non-operational expenses include transfers, internal charges, sales tax administration, and other financial activities.

The following chart shows how these four categories are distributed in the 2027 Proposed Budget:



Expenses are also grouped by department, elected office, and program within five 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 throughout the budget preparation process to identify the resources necessary to support public safety. Other County programs in the public safety service category include Alternative Sentencing, Community Corrections, and Emergency Management. Each of these services benefits residents throughout Larimer County, whether they live in municipalities or unincorporated areas. They include operating the County jail, conducting death investigations, providing alternatives to incarceration, delivering pretrial services, supporting competency courts, and coordinating emergency management and recovery. Larimer County is also statutorily responsible for maintaining facilities used by the Eighth Judicial District, including courtrooms and probation services space.

The Colorado Constitution and state statutes assign substantial public safety responsibilities to the County. The Sheriff's Office provides patrol services in unincorporated 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 2027

Proposed Budget also continues to fund limited wildfire mitigation and assistance to homeowners in forested areas to reduce the risk of damage to their homes and properties. If the proposed sales tax is approved by voters, the County will be able to increase efforts toward mitigating future fire damage and assisting homeowners in forested areas in reducing their vulnerability to wildfires and natural disasters.

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

In addition to its ongoing work in planning for and permitting new buildings, Community Development is managing a first-of-its-kind \$5.2 million state-funded project to plug and cap 50 abandoned and orphaned oil and gas wells in Larimer County. These funds are included in the 2026 Revised Budget and any unspent dollars will be carried forward to 2027 to continue this important work. This major project is expected to be complete by 2028.

Solid Waste opened a new transfer station and north landfill in 2026, a significant milestone in the Solid Waste Master Plan. Our focus in 2027 will be to align new operating expenses with new revenue streams while working to finalize the closure and continue monitoring of the old landfill and ramp up waste diversion efforts.

Capital improvements at The Ranch Events Complex represent the largest area of capital spending in the 2027 Proposed Budget. Certificates of Participation were issued in late 2025 that will leverage the dedicated sales tax and allow for the accelerated completion of projects in The Ranch Master Plan. The event lawn, which opened in time for the 2026 Fair and Rodeo, is the first project completed. Projects expected to advance in the coming year include wayfinding and campus infrastructure improvements, an outdoor amphitheater and event plaza, and an exposition center. Staff continue to seek Commissioner direction regarding the Master Plan projects based on feasibility and community priority.

Natural Resources continues to focus on conserving key open spaces throughout the County both in fee-title and conservation easements. The department actively pursues strategic partnerships to leverage capital infrastructure, land management and land conservation costs. Several restoration projects are also underway to increase ecological health and achieve climate resilience goals. The ability to open and maintain newly acquired open spaces continues to be limited by ballot language that places greater emphasis on acquiring open space than on the ongoing costs of maintaining and making those properties available for safe public use.

A significant gap remains between the need for increased capacity on County roads and available funding. Until a new funding source is identified the county will largely focus on maintaining our existing transportation infrastructure.

Human and Economic Health: This service category includes Human Services, Health and Environment, Economic and Workforce Development, Extension, and Behavioral Health. Many programs depend on state and federal funding supplemented by local funds. Changes in outside funding or program requirements can affect both service availability and the County's cost of administration.

Human Services administers programs such as food assistance, adult and child protection, childcare assistance, child support enforcement, and Medicaid. The 2027 Proposed Budget includes a supplementary \$1 million General Fund transfer to help address the additional costs of benefits verification anticipated to accompany implementation of H.R. 1, passed by the U.S. Congress in 2025. We will also carefully be following decisions by the state Joint Budget Committee in Spring of 2027, which are expected to impose significant additional related costs on counties. Conversations with the state Department of Human Services continue regarding regionalization efforts and county funding expectations. Human Services also oversees the Early Childhood Services contract with Northern Colorado Kids Thrive, which was selected to administer a majority of the

programs funded by the new sales tax. 2027 will be the second year of the sales tax and the contract with Northern Colorado Kids Thrive.

The Department of Health and Environment continues its 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 and state levels. Their ongoing work includes addressing issues related to the built environment including inspecting and permitting septic systems, measuring air quality, and conducting restaurant inspections.

The 2027 Proposed Budget also includes funding for the Behavioral Health Services Department. These expenses include operating costs for the County's Longview Behavioral Health Campus and awarding mental health impact grants to community providers and partners. Operations at the acute care facility are provided through a contract with SummitStone Health Partners. This year we will also begin funding efforts to strengthen the behavioral health workforce pipeline. These programs and services are all supported by a voter-approved behavioral health sales tax.

Larimer County continues to advance regional efforts to expand affordable housing by working closely with other local governments and nonprofit organizations. The 2027 Proposed Budget includes funding for eviction prevention, landlord partnership programs, and affordable housing preservation efforts.

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 2027 Proposed Budget includes funding for property value assessments, property tax administration, motor vehicle licensing, elections, 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 continuing to 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 and recording documents. The Office of Public Affairs conducts community outreach as well as assessing legislative impacts on Larimer 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 2027 Proposed Budget allocates funding to ensure these programs operate efficiently and effectively meet or exceed the needs of their internal customers and meet compliance requirements.

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 operating budgets.

Population Growth: Population growth is one of the primary drivers of increased demand for 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 and criminal justice programming, behavioral health,

and community mitigation and long-term resilience related to natural disasters as residents occupy more remote housing alternatives.

Inflation: Although inflation is down from historic highs of the past few years, the rising costs of housing, childcare, fuel and other goods and services remain a burden on the County and our 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 fuel, digital storage, radio equipment, business and property insurance, medical insurance, and capital construction are also directly impacting the 2027 budget.

Future Ready: Larimer County is committed to operating responsibly and planning for the future through our programs, purchasing decisions, equipment and facilities maintenance, and other critical infrastructure and services. To prepare for future disasters, the County has established and maintained a Disaster Contingency Fund, which reserves funds for disaster preparedness, response, recovery, and, where possible, mitigation. Maintaining sufficient reserves for disaster response and recovery is critical for the community. In the event of a major disaster, the County relies on these reserves for temporary and permanent repairs to public infrastructure before receiving federal reimbursement, which can take many years. We are also monitoring decisions being made by the Federal Emergency Management Agency (FEMA) across Colorado, as changes in FEMA policies and practices could affect the County's response to and recovery from future emergency events.

Continued Financial Health: Larimer County currently holds a AAA credit rating, which is based on a relatively low debt burden, healthy reserve fund balances, and restrained approach to spending on new or increased programming. The 2027 Proposed Budget aims to maintain these favorable conditions through conservative budgeting, addressing facility needs, and carefully monitoring ongoing impacts of capital commitments.

Service Proposals: Larimer County reviews how supplemental funding above base budgets can meet increasing demand, address program requirements, enhance program effectiveness, or improve efficiency. The following service proposals are recommended and have been included in the 2027 Proposed Budget.

Service Proposals		Estimated Expense
Assessor	Appraisal Consultant	145,000
Assessor	Mail Postage Cost Increase	40,000
Performance, Budget & Strategy	Data Governance Program & Training Funding	47,000
Public Affairs	Contract Lobbyist	54,000
Community Development	Online Permitting Software Licensing	145,990
Coroner	Investigator/Morgue Assistant	85,000
District Attorney	Digital Evidence Tech	89,488
District Attorney	Cover a gap in grant funding for a Victim Advocate position due to grant date change (one time)	17,163
Engineering	GoNoCo34 Dues	13,782
Economic & Workforce Development	NoCo REDI / Regional Place Craft Initiative	25,000
Facilities	Utility Rate Increases for County facilities	175,000
Facilities	Parking Structure Rate Increase	30,000

Service Proposals		Estimated Expense
Housing Stability	Eviction Prevention - Emergency Assistance	300,000
Housing Stability	Eviction Prevention - Legal Assistance	150,000
Housing Stability	Landlord Incentives & Renter Deposits	40,000
Housing Stability	Preservation Specialist (Grant Match)	35,000
Human Resources	Career Coaching Program Certifications (one-time)	60,000
Human Resources	Workforce Analytics Software	33,000
Human Services	Support for new federal requirements for administering benefits	1,000,000
Information Technology	Cybersecurity Enhancements	70,000
Natural Resources	Three Ranger Recruit Vacancy Coverage (one time)	286,603
Emergency Management	Cover operating costs for loss of federal grant	45,000
Sheriff	New Paramedic/POST Certified Deputy	298,040*
Sheriff	New Scheduling Administrator	127,080

*includes one-time equipment costs – ongoing cost estimated at \$156,290

I would like to extend my sincere appreciation to the departments and elected offices for their contributions and partnership throughout the annual budgeting process. 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 2026 Revised and 2027 Proposed budgets for Larimer County. The county's fiscal year is January 1 through December 31. 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 Summary & Policies.....B-1

This section provides:

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

Capital Improvement Plan and Budget.....C-1

This section includes:

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

Budget by Fund.....D-1

This section provides three-year financial summaries for each of the County's funds. Funds allocate budget resources for specific purposes, including services with dedicated revenues and capital projects with expenditures spanning multiple years.

Glossary & Acronyms

Overview

This document uses many terms and acronyms that may not be familiar to all Larimer County residents. Below is a glossary with helpful definitions for many commonly used terms.

Adopted Budget:	The official budget approved by the Board of County Commissioners for the fiscal year. It consolidates all operating appropriations and new capital projects for that year.
Balanced Budget:	A budget in which expenditures do not exceed estimated revenues and available fund balance.
Capital Outlay:	A category of expenditures for large, one-time purchases. 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 resources of a governmental fund. Portions may be restricted, committed, assigned, or nonspendable.

Larimer County 2027 Budget

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 2027 Proposed Budget reflects the revenue and expenditure assumptions used in the County's five-year financial forecast. These assumptions guide decisions about service levels, staffing, and the allocation of limited resources. The County updates its projections as legislation, economic conditions, and funding commitments change.

The following short-term trends helped shape the 2027 Proposed Budget.

Property Tax Revenues

Property taxes remain Larimer County's largest revenue source, with \$205.2 million projected in 2027, a 2.3% decline from the 2026 Revised Budget. State legislation continues to constrain revenue through changes to assessment rates and taxable values. For the 2026 assessment year, which determines taxes collected in 2027, assessment rates fall from 27.0% to 25.0% for improved commercial and agricultural property and to 26.0% for most other nonresidential property.

Sales, Use, and Specific Ownership Taxes

Sales, use, and specific ownership taxes are projected to generate \$117.8 million in 2027, essentially unchanged from the 2026 Revised Budget. Specific ownership tax revenue is expected to increase by 1.9%, while combined sales and use tax revenue remains nearly flat. These projections reflect limited growth in revenues tied to consumer spending, building construction, and vehicle purchases.

Intergovernmental Revenues

Revenue from federal, state, and local partners is projected to total \$90.5 million in 2027, a 12.3% decline from the 2026 Revised Budget. The decrease reflects the completion of one-time projects and reduced funding for several ongoing programs, including within Human Services and the Sheriff's Office. Changes in state and federal funding have created uncertainty about future service levels and the County's share of program costs.

Personnel

Larimer County uses labor-market data to establish competitive hiring ranges and compensation. The 2027 Proposed Budget includes a 2.0% adjustment to pay ranges in January and a 2.0% merit increase on eligible employees' hiring anniversaries. Temporary wages and overtime are budgeted according to expected workloads. Personnel base budgets are increasing by 3.4% in 2027. Total personnel spending, which also reflects changes in staffing and program budgets, is \$280.3 million, a 4.2% increase from the 2026 Revised Budget.

Operating Expenditures

The budget assumes that inflation will moderate in 2027, although this assumption will need to be revisited for the 2028 base budgets. Costs for software, public safety, motor fuel, wildfire response, and liability insurance continue to put fiscal pressures on the County. State fiscal constraints also present a risk that additional program costs could shift to counties. Operating expenditures total \$289.3 million, down 2.7% from the 2026 Revised Budget. The decrease partly reflects the completion of one-time disaster and capital projects with costs classified as operating expenditures.

Capital Outlay

Capital outlay totals \$111.2 million in 2027, a 7.1% increase from the 2026 Revised Budget. The Ranch accounts for \$83.0 million of this amount, primarily for projects that are part of Phase II of The Ranch Master Plan. Other capital investments include roads, open spaces, and equipment replacement. If voters approve the proposed sales and use tax in November 2026, additional resources will be available for road and bridge safety, wildfire protection, disaster preparedness, and County facility needs.

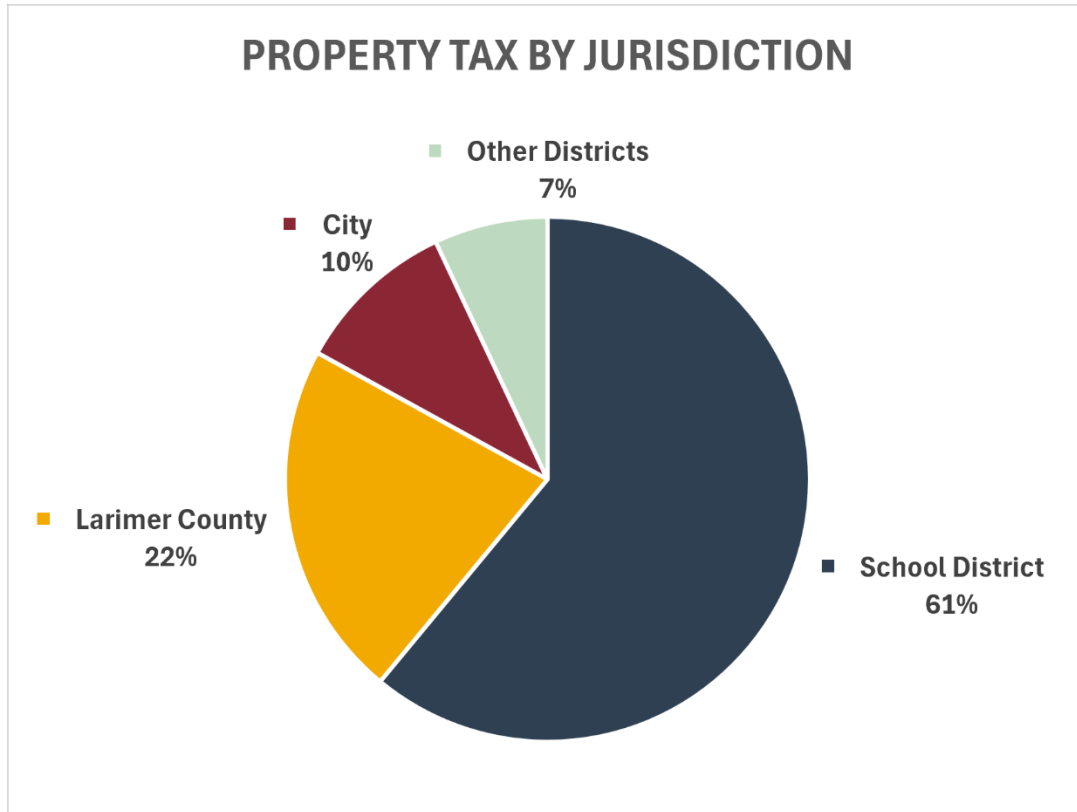
Certificates of Participation

Larimer County continues to maintain its AAA issuer credit rating. The 2027 Proposed Budget includes \$5.9 million in principal and interest payments for the jail improvement project's certificates of participation and \$11.0 million for The Ranch's certificates of participation.

Tax Levy Summary

County Share of Property Tax Levy

The chart below illustrates how a property tax bill is distributed among the County and other taxing authorities. The County's share varies depending on the property's location and the taxing districts that serve it but is generally between 20-25% of total property taxes paid.



Assessed Value Summary

Property taxes are calculated by applying the mill levy to each \$1,000 of taxable assessed value. The 2027 Proposed Budget is based on property values supplied by the Office of the County Assessor, as summarized in Table 1.

Table 1: Larimer County Assessed Values (In Millions)				
Category	2025	2026	2027	% Change 2026 to 2027
Total Assessed Value	\$9,100	\$9,749	\$9,510	-2%
Tax Increment Financing Value	\$492	\$568	\$539	-5%
NET ASSESSED VALUE	\$8,608	\$9,180	\$8,971	-2%
Actual Values				
New Construction	\$1,203	\$1,507	\$1,017	-33%
TOTAL ACTUAL VALUE	\$91,809	\$102,775	\$103,611	1%

Larimer County 2027 Budget

Larimer County 2027 Property Taxes (excludes Pest and Improvement Districts)

- **Property tax revenue will decrease by 2.3% in 2027.** Although 2026 was not a scheduled reappraisal year, state law reduced assessment rates for nonresidential property. New construction added approximately 1.0% to assessed value. Property taxes remain Larimer County's largest revenue source.
- **Larimer County will continue the current operating mill levy of 21.571 mills.** This rate excludes the additional levy authorized under state law to recover revenue lost through property tax abatements and refunds.
- **Larimer County will also levy 0.171 mills** to recover \$1,536,907 reduced from the tax roll due to abatements and refunds of property taxes as permitted by state law.
- **Larimer County will continue the voter-approved levy of 0.750 mills** to support services for people with developmental disabilities. This tax is projected to generate \$6.7 million in 2027, with \$6.6 million budgeted for distribution to Foothills Gateway after collection fees.
- **2027 Larimer County Government Mill Levy:**
 - Larimer County Operating Mill Levy 21.571
 - Abatements and Refunds Mill Levy 0.171
 - **TOTAL County Operations Mill Levy:** **21.742**
 - Foothills Gateway Levy 0.750
 - GRAND TOTAL Mill Levy: 22.492
 - Change from 2026: (0.004)

Under the proposed levy, a home valued at \$550,000 would have a taxable assessed value of \$33,660 for County tax purposes, assuming no additional exemptions. The County portion of the property tax bill would be \$757 in 2027. This amount includes the operating levy of 21.571 mills, the abatement and refund levy of 0.171 mills, and the Foothills Gateway levy of 0.750 mills.

Three-Year Comparisons

Table 2 compares property tax revenue for the most recent three years. Amounts are shown in millions and rounded.

Table 2: Property Tax Revenues By Fund (In Millions)				
Fund	2025 Actual	2026 Adopted	2027 Proposed	% Change 2026 to 2027
101 - General Fund	\$164.3	\$175.8	\$171.0	(3%)
252 - Road and Bridge	\$3.7	\$3.8	\$3.9	3%
262 - Human Services	\$12.9	\$13.4	\$13.9	3%
282 - Health and Environment	\$5.1	\$5.3	\$4.9	(6%)
County Services Total	\$185.9	\$198.2	\$193.7	(2%)
268 - Foothills Gateway	\$6.4	\$6.9	\$6.7	(2%)
GRAND TOTAL	\$192.3	\$205.1	\$200.4	(2%)

Larimer County 2027 Budget

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

Table 3: Mill Levy Comparison				
Fund	2025	2026	2027 Budget	% Change 2026 to 2027
101 – General	19.049	19.105	19.021	0%
282 – Health & Environment	0.592	0.578	0.556	(4%)
252 – Road & Bridge	0.427	0.414	0.436	5%
262 – Human Services	1.503	1.474	1.558	6%
Base Mill Levy	21.571	21.571	21.571	0%
Less: Temporary (One-Time) Tax Credit	-	-	-	-
Plus: Abatements & Refunds Levy	0.140	0.175	0.171	(2%)
TOTAL For County Services	21.711	21.746	21.742	0%
268 – Foothills Gateway	0.750	0.750	0.750	0%
COUNTY GRAND TOTAL	22.461	22.496	22.492	0%

Revenue Summary

Overview

The 2027 Proposed Budget includes \$536.8 million in external revenues from taxes, intergovernmental funding, external charges for services, licenses, permits, interest earnings, and other sources. Internal revenues total \$123.4 million, consisting of \$47.5 million in transfers between County funds and \$75.9 million in interdepartmental charges for services.

Total revenues of \$660.2 million support \$746.0 million in expenditures, with the remaining \$85.8 million funded through the planned use of available fund balance. Major capital investments, including projects at The Ranch, account for a substantial portion of the County's spending in 2027.

Overall, revenues are \$34.1 million, or 4.9%, below the 2026 Revised Budget of \$694.3 million. The decrease primarily reflects \$24.6 million less in internal transfers, \$12.7 million less in intergovernmental funding, and \$4.8 million less in property taxes. Higher charges for services partially offset these reductions.

Balanced Budget

The County balances its budget by funding expenditures with current revenues and available fund balance. A balanced budget may therefore include planned spending of resources accumulated in prior years. The Office of the County Treasurer and Public Trustee invests available cash to earn interest while maintaining liquidity for County obligations.

Table 4: Balanced Budget		
Account Type	2026 Revised Budget	2027 Proposed Budget
Beginning Fund Balance	\$506,754,179	\$453,369,769
+	+	+
Revenues	\$694,322,911	\$660,192,137
-	-	-
Expenses	\$747,582,612	\$745,970,339
=	=	=
Ending Fund Balance*	\$ 453,369,769	\$367,526,382

*Ending balance is understated by \$124,709 for 2026 and \$65,185 for 2027 due to tracking of Public Trustee Fund reserves outside of the budget system.

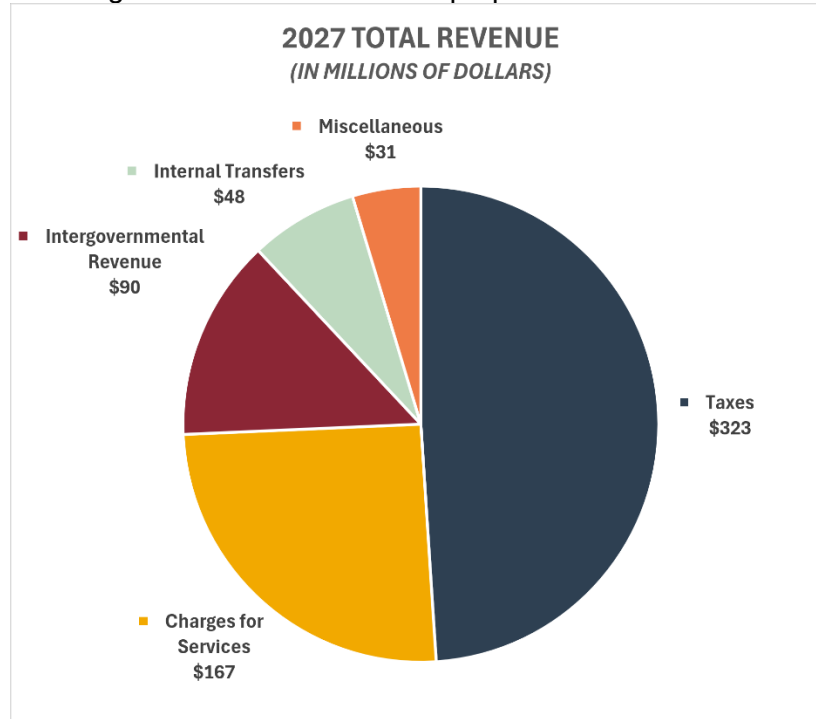
Revenue Estimate Methodology

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.

Larimer County 2027 Budget

Composition of Revenues

Larimer County's revenues include taxes, charges for services, intergovernmental funding, internal transfers, and other sources. The following chart shows the relative proportions of these revenues.



Revenue Analysis by Category

Taxes

Property tax revenues are projected to decrease by \$4.8 million, or 2.3%, to \$205.2 million in the 2027 Proposed Budget. This total includes property taxes collected for County services, developmental disability services through Foothills Gateway, pest control, and improvement districts. Special assessments are budgeted separately.

The developmental disabilities levy is projected to generate \$6.7 million, a 2.3% decrease from the 2026 Revised Budget. After collection fees, \$6.6 million is budgeted for distribution to Foothills Gateway to support services for individuals with intellectual and developmental disabilities.

Sales and use tax revenues total \$104.4 million in 2027, essentially unchanged from the 2026 Revised Budget. These revenues support the following 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
- 0.25% for early childhood and childcare programs

Sales tax revenues are projected to increase by 0.1%, while motor vehicle use taxes decline by 1.2% and building use taxes decline by 1.1%.

Specific ownership taxes are budgeted to increase by 1.9% to \$13.3 million in 2027.

Charges for Services

For this summary, 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 increases in external charges for services are budgeted in Solid Waste, Community Justice Alternatives, and Behavioral Health. Economic and Workforce Development also anticipates higher fee revenue. Internal charges increase overall, with higher charges in Human Resources partially offset by lower charges in Information Technology and Fleet Services.

Charges for services total \$167.3 million in the 2027 Proposed Budget, a 5.5% increase from \$158.6 million in the 2026 Revised Budget.

Intergovernmental

Intergovernmental revenues are projected to decrease by \$12.7 million, or 12.3%, from \$103.2 million in the 2026 Revised Budget to \$90.5 million in 2027. The largest reductions occur in Community Development, Road and Bridge, Human Services, Natural Resources, the Sheriff's Office, and Facilities. Higher revenues in Economic and Workforce Development partially offset these reductions.

Internal Transfers

Internal transfers move resources between County funds to support replacement programs, local grant matches, facility costs, and capital projects. Transfers total \$47.5 million in 2027, a decrease of \$24.6 million from the 2026 Revised Budget. The largest reductions are in funds administered by Natural Resources, Fleet Services, and Facilities.

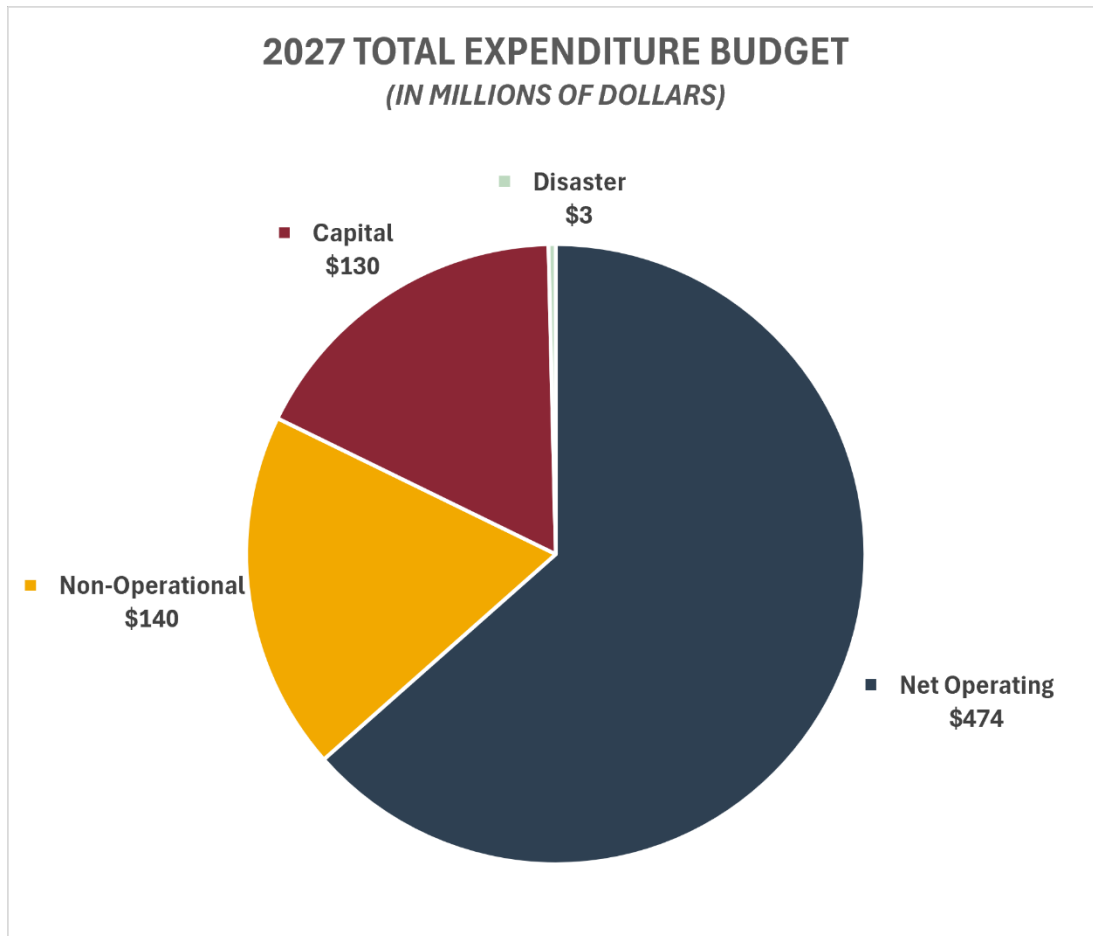
Miscellaneous

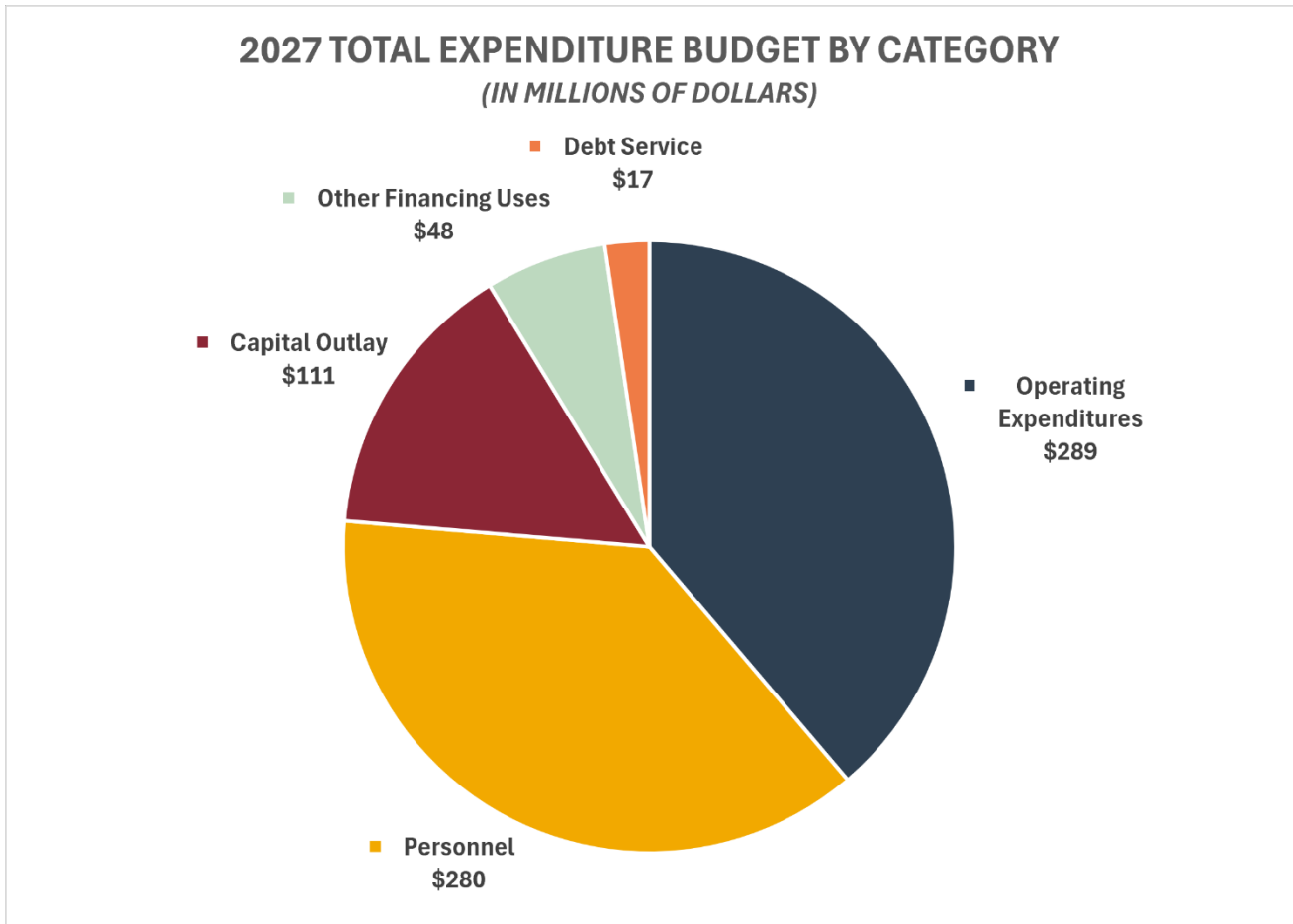
Miscellaneous revenues, including private grants, refunds, donations, other miscellaneous receipts, and interest earnings, total \$30.4 million in 2027, a decrease of \$0.7 million from the 2026 Revised Budget. Lower budgeted pharmacy rebates within the Benefits Fund account for most of the decline, which is partially offset by higher interest earnings and other miscellaneous receipts. Interest earnings total \$14.4 million in the 2027 Budget, compared with \$14.2 million in 2026.

Expenditure Summary

Overview

Larimer County is budgeting \$746.0 million in total expenditures for 2027, a \$1.6 million decrease from the 2026 Revised Budget. This total includes \$139.8 million in non-operational expenses, \$2.8 million in disaster expenses, and \$129.8 million in capital expenses, leaving a net operating expense budget of \$473.6 million. Disaster spending is projected to decrease by \$6.2 million; the net operating expense budget is increasing by \$6.3 million, or 1.4%, from the 2026 Revised Budget.





Personnel Costs

The 2027 Proposed Budget includes a 2.0% adjustment to pay ranges in January and a 2.0% merit increase for all eligible non-step plan employees on their hiring anniversaries. Total personnel spending is budgeted at \$280.3 million, an increase of \$11.3 million, or 4.2%, from the 2026 Revised Budget. This includes salaries, wages, employer payroll taxes, retirement contributions, and employee benefits.

Operating Expenditures

Operating expenditures total \$289.3 million in the 2027 Proposed Budget, a decrease of \$8.2 million, or 2.7%, from the 2026 Revised Budget. Lower operating expenditures classified under disaster and capital projects account for much of the decline.

Capital Outlay

Spending on capital outlay can fluctuate from year to year as major projects advance through planning, construction, and completion. The 2027 Proposed Budget includes \$111.2 million in capital outlay, an increase of \$7.4 million from the 2026 Revised Budget.

The Ranch accounts for \$83.0 million, primarily for Phase II of The Ranch Master Plan. Other capital outlay includes \$13.2 million in Road and Bridge, \$6.5 million in Fleet Services, \$4.9 million in Natural Resources, \$2.0 million in Solid Waste, and \$1.7 million in Information Technology.

The budget will be adjusted as capital project timelines evolve.

Debt Service

Debt service totals \$17.5 million in the 2027 Proposed Budget. This includes \$5.9 million in principal and interest payments for the Jail Improvement Project's certificates of participation and \$11.0 million for The Ranch's certificates of participation. An additional \$0.5 million supports debt payments for improvement district projects funded by property owners within those districts.

Interfund Transfers

The 2027 Proposed Budget includes \$47.7 million in interfund transfer expenditures, a decrease of \$12.2 million from the 2026 Revised Budget. The largest reductions occur in transfers from Natural Resources funds and the General Fund.

The Ranch will transfer \$11.0 million to its debt service fund. Transfers from Natural Resources funds total \$1.0 million for capital projects, while General Fund transfers to support services and projects in other County funds total \$30.5 million.

Changes to the Base Budget

Larimer County uses an incremental budgeting approach to support ongoing services. Each year, the Board of County Commissioners approves base budget targets for departments and elected offices supported by property taxes. These targets begin with the prior year's adopted budget and are adjusted for expected changes in revenues and expenses, one-time funding, and Board direction. Additional reductions or increases may be considered through service proposals.

The Office of Performance, Budget, and Strategy also uses zero-based budgeting with selected departments to review service costs and refine budget targets. The Office of the Coroner, Facilities Services, and Information Technology all went through a zero-based budgeting process this year.

During the 2027 budget process, the Board of County Commissioners reviewed 44 service proposals. Requests were evaluated based on whether they maintain County service capacity, support efficient and effective service delivery, and are supported by compelling data. The 2027 Proposed Budget includes 24 funded proposals.

Service Proposals: Capacity Expansion

Office/Department	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Assessor	Appraisal Consultant	\$145,000	Property Tax Levy	One-Time

Explanation: One-time funding will support a consultant to review assessment models and train staff on improvements, particularly in land valuation.

Office/Department	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Assessor	Mail Postage	\$40,000	Property Tax Levy	Ongoing

Explanation: Funding covers increased postage costs for mailing notices of valuation.

Larimer County 2027 Budget

Office/Department	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Performance, Budget and Strategy	Data Governance Program and Training	\$47,000	Property Tax Levy	Ongoing

Explanation: Funding supports the data governance committee's work, including countywide analytics tools, staff training, and staff resources.

Office/Department	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Community Development	Online Permitting Software Licensing	\$145,990	Property Tax Levy	Ongoing

Explanation: Funding covers annual licensing costs for Energov, the software used by Community Development, Engineering, and Code Compliance to manage development reviews and permit approvals.

Office/Department	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Coroner	Investigator/Morgue Assistant	\$85,000	Property Tax Levy	Ongoing

Explanation: Funding supports a new Investigator/Morgue Assistant position to address the increasing number and complexity of death investigations.

Office/Department	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
District Attorney	Digital Evidence Tech	\$89,488	Property Tax Levy	Ongoing

Explanation: Funding supports a new Digital Evidence Technician position to manage and review the growing volume of video and other digital evidence.

Office/Department	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
District Attorney	Victim Advocate (Gap in Grant Funding)	\$17,163	Property Tax Levy	One-Time

Explanation: One-time funding covers a three-month gap in grant funding for a victim advocate position.

Office/Department	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Engineering	GoNoCo34 Membership Dues	\$13,782	Property Tax Levy	Ongoing

Explanation: Funding covers membership dues for GoNoCo34, a transportation management organization focused on improving mobility and reducing congestion along the U.S. 34 corridor from Estes Park to Kersey.

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Office/Department	Proposal	Additional Allocation	Funding Source	Ongoing/One-Time
Economic and Workforce Development	Regional Place Craft Initiative	\$25,000	Property Tax Levy	Ongoing

Explanation: Funding supports the NoCo REDI Regional Place Craft Initiative, a collaborative regional economic development effort.

Office/Department	Proposal	Additional Allocation	Funding Source	Ongoing/One-Time
Facilities	Utility Rate Increase	\$175,000	Property Tax Levy	Ongoing

Explanation: Funding covers increases in electricity, water, and natural gas rates that exceed the adjustment included in Facilities' base budget.

Office/Department	Proposal	Additional Allocation	Funding Source	Ongoing/One-Time
Facilities	Parking Rate Increase	\$30,000	Property Tax Levy	Ongoing

Explanation: Funding covers higher parking costs at the Civic Center Parking Garage. Employees and the County will continue to share monthly parking costs in the same proportions.

Office/Department	Proposal	Additional Allocation	Funding Source	Ongoing/One-Time
Housing Stability	Eviction Prevention: Emergency Assistance	\$300,000	Property Tax Levy	Ongoing

Explanation: Funding supports eviction prevention through an emergency rental assistance program administered by Neighbor to Neighbor.

Office/Department	Proposal	Additional Allocation	Funding Source	Ongoing/One-Time
Housing Stability	Eviction Prevention: Legal Assistance	\$150,000	Property Tax Levy	Ongoing

Explanation: Funding supports eviction prevention through legal assistance provided by the Colorado Poverty Law Project.

Office/Department	Proposal	Additional Allocation	Funding Source	Ongoing/One-Time
Housing Stability	Landlord Partnership Incentives	\$40,000	Property Tax Levy	Ongoing

Explanation: Funding supports landlord incentives and security deposits to help residents facing barriers to renting secure housing, including people transitioning out of the criminal justice system and households using federal housing vouchers.

Larimer County 2027 Budget

Office/Department	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Human Resources	Career Coaching Program Certifications	\$60,000	Property Tax Levy	One-Time

Explanation: One-time funding covers certification costs for County employees to become career coaches.

Office/Department	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Human Resources	Workforce Analytics Software	\$33,000	Property Tax Levy	Ongoing

Explanation: Funding supports software that helps department leaders and elected offices identify workforce gaps and trends.

Office/Department	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Human Services	New Federal Benefits Administration Requirements	\$1,000,000	Property Tax Levy	One-Time

Explanation: Federal legislation enacted in 2025 through H.R. 1 adds eligibility verification requirements for certain benefit recipients and increases states' responsibility for SNAP administrative costs and, depending on payment error rates, benefit costs. These changes are expected to increase Human Services' workload and costs, although the County's financial responsibility remains uncertain. One-time funding will be held in a non-departmental account until costs are better understood after the 2027 state legislative session.

Office/Department	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Information Technology	Cybersecurity Enhancements	\$70,000	Property Tax Levy	Ongoing

Explanation: Funding supports software to manage, track, and audit access to County computers and servers, including administrative permissions to install software.

Office/Department	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Natural Resources	Ranger Recruit Costs	\$286,603	Property Tax Levy	One-Time

Explanation: Natural Resources anticipates several park ranger vacancies occurring within a short period, creating additional training costs for the Parks Fund. One-time funding will cover training for replacement rangers.

Larimer County 2027 Budget

Office/Department	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Emergency Management	Operating Costs	\$45,000	Property Tax Levy	Ongoing

Explanation: Local County funding will replace grants that previously covered emergency preparedness supplies, staff operating costs, and project expenses.

Office/Department	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Sheriff	Paramedic / Deputy	\$298,040	Property Tax Levy	Ongoing*

Explanation: The Sheriff's Office uses staff paramedics to provide medical care during backcountry search and rescue operations, high-risk training, and other hazardous public safety incidents. The increasing number and complexity of these activities have exceeded existing staffing capacity. Funding supports an additional Paramedic / Deputy position to expand medical coverage. *This figure includes one-time equipment costs. The ongoing cost is estimated at \$156,290.

Office/Department	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Sheriff	Scheduling Administrator	\$127,080	Property Tax Levy	Ongoing

Explanation: Funding supports a new Scheduling Administrator position to manage Telestaff timekeeping and scheduling software. The position will coordinate shift assignments to help reduce overtime and improve reporting.

Service Proposals: New Services

Office/Department	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Public Affairs	Contract Lobbying Services	\$54,000	Property Tax Levy	Ongoing

Explanation: Funding supports a contract lobbyist to represent Larimer County's interests on federal and state legislation affecting County programs.

Office/Department	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Housing Stability Office	Housing Preservation Specialist Grant Match	\$35,000	Property Tax Levy	One-Time

Explanation: Funding provides the County's match for a grant-funded position focused on preserving affordable housing, including homes in mobile home parks. Funding will be provided in 2027 and in 2028, for a total one-time cost of \$70,000 over two years.

Position Summary Schedule

Overview

The following schedule summarizes changes to regular authorized full-time equivalent positions by elected office and department in the 2027 Proposed Budget. Limited-term and temporary positions are excluded.

Elected Office/Department		2025 Final	2026 Revised	Change	2027 Budget
Public Safety					
	Coroner	14.00	14.00	1.00	15.00
	Community Justice Alternatives	251.30	253.30	4.00	257.30
	District Attorney	103.00	103.00	1.00	104.00
	Emergency Management	6.00	6.00		6.00
	Sheriff	543.00	529.00	2.00	531.00
<u>Subtotal – Public Safety</u>		<u>917.30</u>	<u>905.30</u>	<u>8.00</u>	<u>913.30</u>
Community Planning, Infrastructure and Resources					
	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	31.00	32.00	2.00	34.00
	Solid Waste	54.75	54.75	0.25	55.00
<u>Subtotal – CPIRs</u>		<u>312.85</u>	<u>313.85</u>	<u>2.25</u>	<u>316.10</u>
Human and Economic Health					
	Behavioral Health	6.00	8.00		8.00
	Extension	4.00	4.00		4.00
	Health and Environment	83.50	83.50	(6.00)	77.50
	Human and Economic Health Admin	5.00	5.00		5.00
	Human Services	427.75	427.75	(3.00)	424.75
	Economic and Workforce Development	56.80	56.80		56.80
<u>Subtotal – Human & Economic Health</u>		<u>583.05</u>	<u>585.05</u>	<u>(9.00)</u>	<u>576.05</u>
Public Records & Information					
	Assessor	50.00	49.00		49.00
	Clerk and Recorder	92.00	92.00		92.00
	Public Communication	3.75	3.75		3.75
	Treasurer	17.00	17.00		17.00
<u>Subtotal – Public Records & Information</u>		<u>162.75</u>	<u>161.75</u>	<u>0.00</u>	<u>161.75</u>

Larimer County 2027 Budget

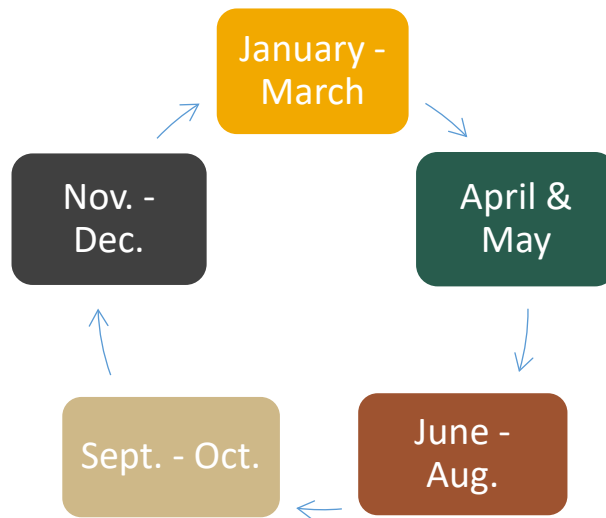
	Elected Office/Department	2025 Final	2026 Revised	Change	2027 Budget
Support Services					
	Board of County Commissioners	22.00	20.00		20.00
	County Attorney	18.43	18.43		18.43
	Facilities	38.00	39.00		39.00
	Finance	28.00	29.00		29.00
	Fleet	25.00	25.00	3.00	28.00
	Human Resources	26.90	26.90		26.90
	Information Technology	83.00	85.00		85.00
<u>Subtotal – Support Services</u>		<u>241.33</u>	<u>243.33</u>	<u>3.00</u>	<u>246.33</u>
TOTAL		2,217.28	2,209.28	4.25	2,213.53

Larimer County 2027 Budget

Specific changes by Service Category are displayed below:

Elected Office/Department		FTE Change	Position Titles
Public Safety			
	Coroner	+1.00	+1.00 Investigator/Morgue Assistant
	Community Justice Alternatives	+4.00	+1.00 Residential Treatment Team Lead (limited-term to regular) +1.00 Correctional Addictions Therapist (limited-term to regular) +2.00 Case Specialist
	District Attorney	+1.00	+1.00 Digital Evidence Technician
	Sheriff	+2.00	+1.00 Paramedic / Deputy +1.00 Scheduling Administrator
Human and Economic Health			
	Health and Environment	-6.00	-6.00 Regular to Limited-Term position reclassifications.
	Human Services	-3.00	-1.00 Social Caseworker -1.00 Child Support Specialist -1.00 Admin Specialist
Community Planning, Infrastructure and Resources			
	Solid Waste	+0.25	+0.25 Gatehouse Attendant (increase to full-time)
	The Ranch	+2.00	+1.00 Ground Maintenance Tech +1.00 Construction Manager
Support Services			
	Fleet Services	+3.00	+1.00 Senior Accounting Tech +1.00 Equipment Maintenance Tech +1.00 Welder/Fabricator
TOTAL		+4.25	

Budget Preparation Calendar



January – March:

- The Adopted Budget takes effect January 1.
- Prior-year ending fund balances are carried forward into the current year.

April – May:

- Service Categories perform Strengths, Weaknesses, Opportunities, and Challenges analysis.
- The five-year financial forecast is prepared.
- Initial General Fund support targets are issued for the following 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:

- The County Manager and Budget Office review budget requests.
- The Board of County Commissioners provides direction on the upcoming budget.
- The County Manager submits the Proposed Budget by October 15, as required by state law.

November & December:

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

Larimer County 2027 Budget Public Hearings

Public Hearing on Proposed Budget:

November 9, 2026, 6:00 PM.

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

Adoption Hearing:

December 9, 2026, 1:30 PM.

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

Copies of the 2027 Proposed Budget are available on the [Larimer County budget website](#). Additional information about individual programs, departments, elected offices, or fund budgets is available by calling the Larimer County Budget Office at 970-498-7017.

Comments may be emailed to BOCC@larimer.org or mailed to the Board of County Commissioners, 200 West Oak Street, Suite 2200, Fort Collins, CO 80521. Emails concerning County business may be subject to public disclosure.

Special Note on Fund Balances

Fund budgets show beginning and ending fund balances, including amounts that are nonspendable or restricted to specific uses. Not all fund balance is available for general spending. At budget adoption, the Board of County Commissioners designates the intended uses of available ending fund balances, subject to applicable restrictions.

**NOTICE OF HEARINGS
PROPOSED BUDGETS FOR CALENDAR YEAR 2027
FOR THE FOLLOWING LOCAL GOVERNMENTS**

Arapahoe Pines Public Improvement District
Autumn Creek Public Improvement District
Bonnell West Public Improvement District
Boyd's West Public Improvement District
Bruns Public Improvement District
Carriage Hills General Improvement District
Carter Lake Heights Public Improvement Dist.
Centro Business Park Public Improvement Dist.
Charles Heights Public Improvement District
Club Estates General Improvement District
Clydesdale Estates Public Improvement District
Cobblestone Farms Public Improvement District
Cottonwood Shores Public Improvement District
Country Meadows General 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
Grasslands Public Improvement District
Grayhawk Knolls Public Improvement District
Highland Hills Public Improvement District
Homestead Estates General Improvement Dist.

Horseshoe View North Public Improvement Dist.
Horseshoe View South Public Improvement Dist.
Kitchell Subdivision General Improvement District
Koral Heights Public Improvement District
Larimer County Government Budget
Larimer County Pest Control District
Little Thompson Public Improvement District
Little Valley Road General Improvement District
Manor Ridge Estates Public Improvement District
Meadowdale Hills General Improvement District
Meadows at Rolling Hills Public Improvement District
Misty Creek Public Improvement District
Mountain Range Shadows Public Improvement Dist.
Namaqua Hills General Improvement District
Nedrah Acres Improvement District
Paragon Estates Public Improvement District
Park Hill Public Improvement District
Pinewood Springs General Improvement District
Poudre Overlook Public Improvement District
Prairie Trails Public Improvement District
Ptarmigan Public Improvement District
Puebla Vista Estates Public Improvement District
Public Trustee Office
Rainbow Lakes Estates Public Improvement Dist.
Red Feather General Improvement District
Ridgewood Meadows Public Imp. District

Riviera Estates Public Improvement District
Rockview Wildflower Ridge Public Improvement Dist
Saddleback Public Improvement District
Scenic Ranch Estates Public Improvement Dist.
Smithfield Public Improvement District
Soaring Peaks Ranches Public Improvement Dist.
Solar Ridge Public Improvement District
Soldier Canyon Estates Public Improvement Dist.
Storm Mountain Public Improvement District
Tanager Public Improvement District
Terry Cove Public Improvement District
Terry Shores Public Improvement District
The Bluffs Public Improvement District
Thunder Mountain Improvement District
Trappers Point Public Improvement District
Trotwood Public Improvement District
Venner Ranch General 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 2027. 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 9, 2026

Time: 1:30 PM

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 9, 2026

Time: 6:00 PM

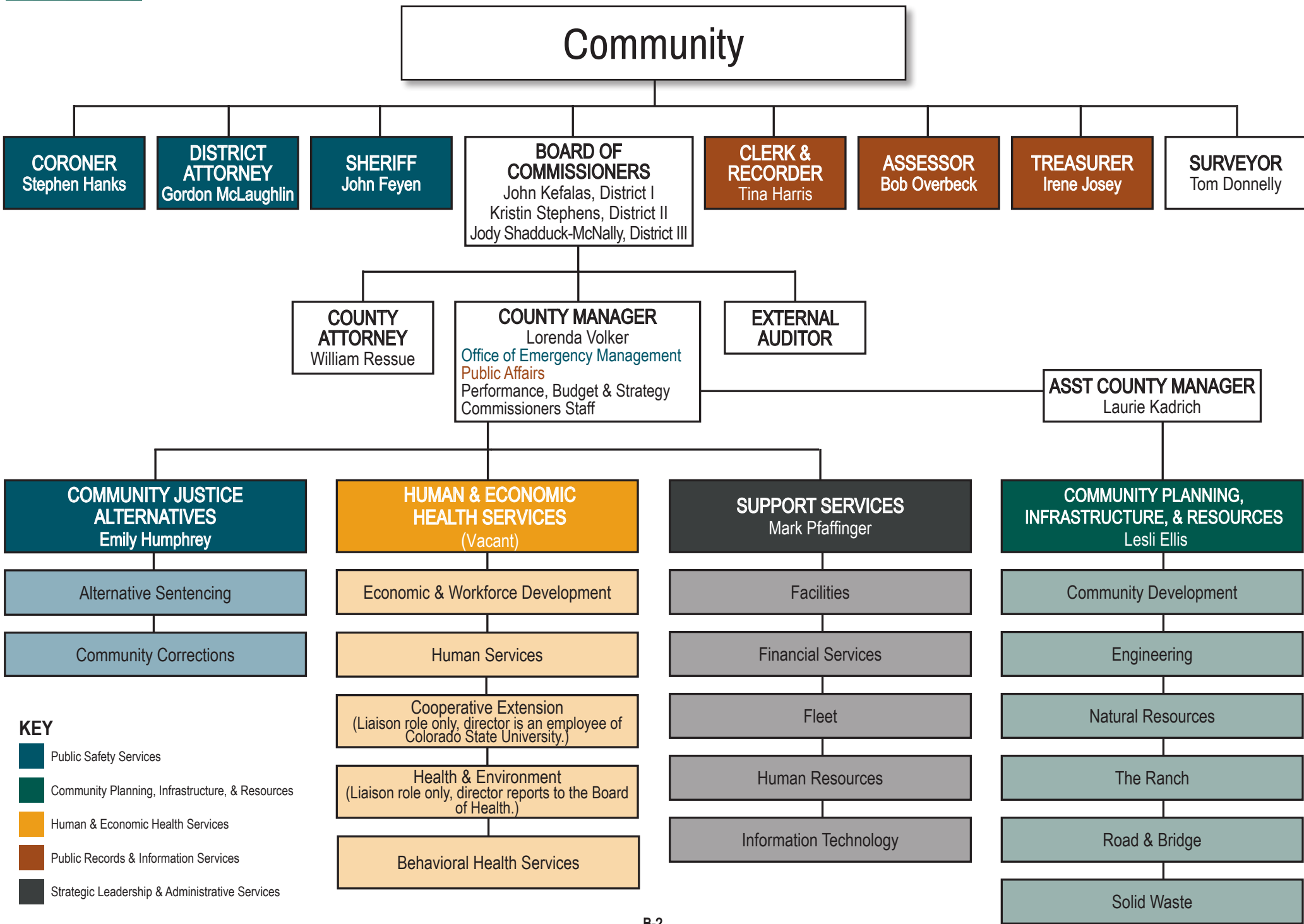
Location: Commissioners Hearing Room, 1st Floor, Larimer County Administrative Services Building, 200 West Oak Street, Fort Collins, CO 80521

Any interested elector of the applicable local government may inspect its proposed budget and file objections at any time before final adoption. Copies of the budgets and additional information are available from the Larimer County Budget Office at 970-498-7017 or through the [County's budget website](#).

Section B – Financial Summary



LARIMER COUNTY ORGANIZATIONAL CHART



KEY

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

Larimer County 2027 Budget

2027 Expenditures by Office and Department

Overview

The 2027 Proposed Budget includes \$746.0 million in gross expenditures, summarized below by elected office and department.

Table 7: Expenditures by Elected Office and Department						
Elected Office/Department	FY2025 ACTUAL	FY2026 ADOPTED	FY2026 CHANGES	FY2026 REVISED	FY2027 PROPOSED	2026 to 2027 CHANGE
Assessor	\$6,229,107	\$6,482,625	\$278,149	\$6,760,774	\$6,928,260	\$167,486
Clerk and Recorder	\$11,225,089	\$15,830,966	\$358,814	\$16,189,780	\$13,430,400	(\$2,759,380)
Community Justice Alternatives	\$30,975,679	\$32,265,290	\$390,616	\$32,655,906	\$34,821,204	\$2,165,298
Community Planning, Infrastructure & Resources						
Community Development	\$8,053,435	\$8,257,300	\$5,953,932	\$14,211,232	\$8,927,921	(\$5,283,311)
Engineering	\$12,708,143	\$11,840,880	\$4,465	\$11,845,345	\$13,177,978	\$1,332,633
Natural Resources	\$49,917,244	\$27,474,364	\$10,305,669	\$37,780,033	\$21,538,074	(\$16,241,959)
Road and Bridge	\$29,615,427	\$48,946,247	\$0	\$48,946,247	\$45,198,851	(\$3,747,396)
Solid Waste	\$39,136,452	\$24,845,573	\$0	\$24,845,573	\$20,745,834	(\$4,099,739)
The Ranch	\$26,647,786	\$111,597,158	(\$49,394,014)	\$62,203,144	\$111,183,245	\$48,980,101
Community Planning, Infrastructure & Resources - TOTAL	\$166,078,485	\$232,961,522	(\$33,129,948)	\$199,831,574	\$220,771,903	\$20,940,329
Coroner	\$2,468,861	\$2,482,981	\$20,000	\$2,502,981	\$2,714,500	\$211,519
County Manager						
Commissioners and County Manager	\$82,916,041	\$52,631,242	\$6,259,741	\$58,890,983	\$50,436,844	(\$8,454,139)
County Attorney	\$2,914,216	\$3,240,052	\$0	\$3,240,052	\$3,434,800	\$194,748
Facilities	\$30,028,552	\$26,013,874	\$8,184,851	\$34,198,725	\$19,221,947	(\$14,976,778)
Fleet	\$18,644,899	\$24,724,445	\$255,000	\$24,979,445	\$17,293,698	(\$7,685,747)
Human Resources	\$47,568,928	\$48,885,802	\$1,005,760	\$49,891,562	\$49,116,342	(\$775,220)
County Manager - TOTAL	\$182,072,637	\$155,495,415	\$15,705,352	\$171,200,767	\$139,503,631	(\$31,697,136)
District Attorney	\$12,970,443	\$13,876,749	\$117,242	\$13,993,991	\$14,696,698	\$702,707
Financial Services	\$37,473,095	\$40,532,391	\$2,580,871	\$43,113,262	\$42,051,754	(\$1,061,508)
Human & Economic Health						
Behavioral Health	\$29,997,497	\$31,739,646	(\$19,842)	\$31,719,804	\$33,086,927	\$1,367,123
Economic and Workforce Development	\$9,376,853	\$8,054,559	\$300,000	\$8,354,559	\$7,854,611	(\$499,948)
Extension	\$1,349,757	\$1,444,411	\$0	\$1,444,411	\$1,480,885	\$36,474
Health and Environment	\$12,270,393	\$13,159,639	\$553,163	\$13,712,802	\$13,923,497	\$210,695
Human and Economic Health Admin	\$755,962	\$821,331	\$52,798	\$874,129	\$1,376,000	\$501,871
Human Services	\$57,208,413	\$83,218,860	(\$11,215,852)	\$72,003,008	\$83,450,526	\$11,447,518
Human & Economic Health - TOTAL	\$110,958,875	\$138,438,446	(\$10,329,733)	\$128,108,713	\$141,172,446	\$13,063,733
Information Technology	\$23,595,756	\$30,501,394	(\$1,215,118)	\$29,286,276	\$26,796,808	(\$2,489,468)
Sheriff	\$100,655,721	\$98,881,110	\$2,434,117	\$101,315,227	\$100,232,294	(\$1,082,933)
Surveyor	\$26,393	\$33,777	\$0	\$33,777	\$35,000	\$1,223
Treasurer & Public Trustee	\$2,046,990	\$2,589,584	\$0	\$2,589,584	\$2,815,441	\$225,857
TOTAL - All Departments	\$686,777,130	\$770,372,250	(\$22,789,638)	\$747,582,612	\$745,970,339	(\$1,612,273)
Includes capital projects, disaster response, and non-operational expenditures						

Expenditures by Service Category

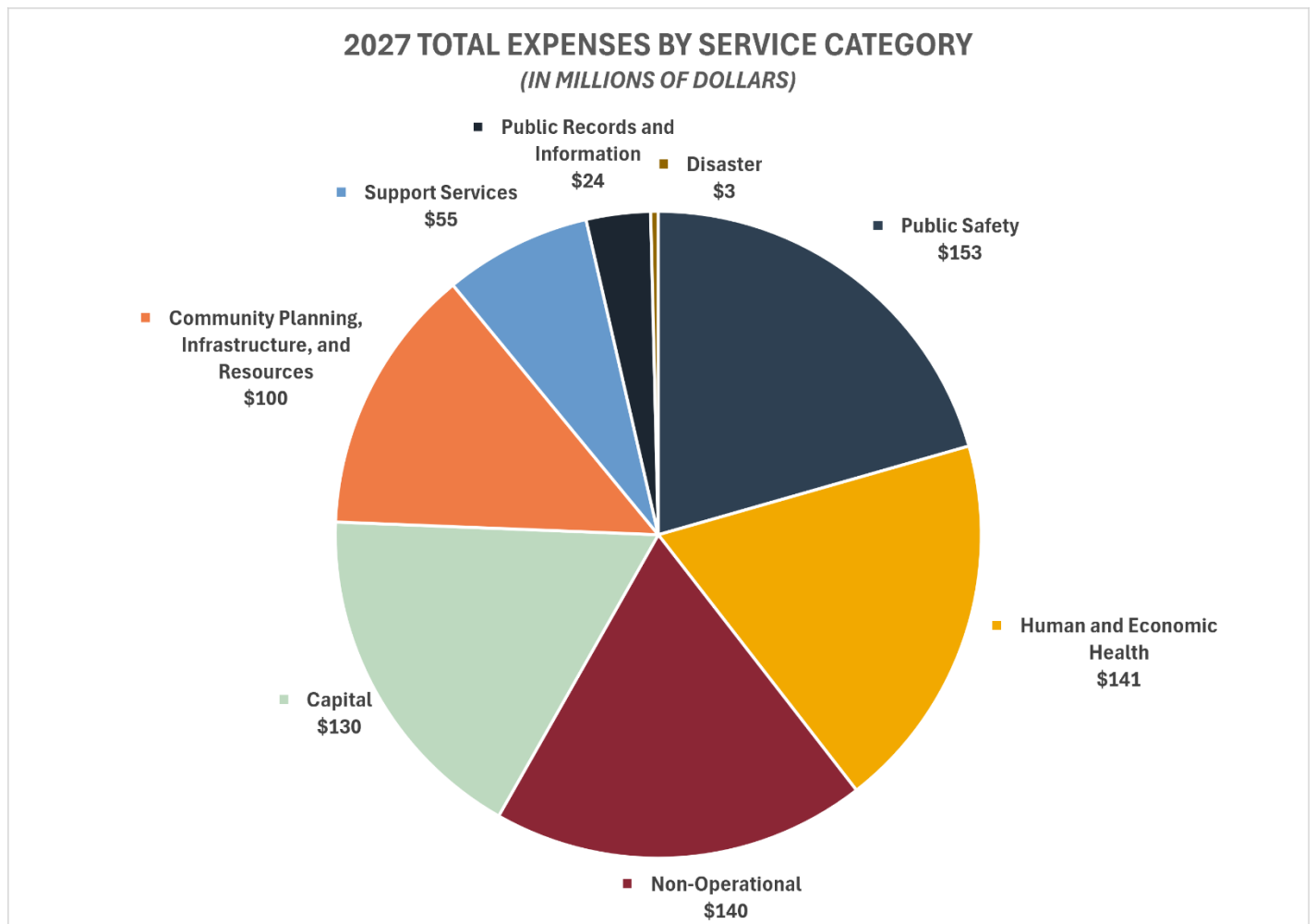
Overview

The County budget is organized into broad service categories that group elected offices, divisions, departments, or programs with similar functions. These categories help illustrate how County services work together and support spending comparisons across fiscal years.

Larimer County's service categories are:

- 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 expenditures by service category in the 2027 Proposed Budget. Detailed information about each category is provided on the following pages.



Larimer County 2027 Budget

Public Records and Information

This service category includes offices and programs that collect, maintain, and provide access to public information, administer elections, and carry out property assessment and tax collection functions. Services include vehicle registration, recording real estate documents, maintaining voter registration records, conducting elections, assessing property, issuing property tax bills, maintaining property survey records, and informing residents about County issues and events.

Offices and programs 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	FY2025 ACTUAL	FY2026 ADOPTED	FY2026 CHANGES	FY2026 REVISED	FY2027 PROPOSED	Δ 2026 REVISED TO 2027 PROPOSED
Charges for Services	\$16,188,379	\$16,053,303	\$0	\$16,053,303	\$15,998,000	(\$55,303)
Interest Earnings	\$14,499,429	\$12,004,000	\$0	\$12,004,000	\$15,001,000	\$2,997,000
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Licenses and Permits	\$50,868	\$47,000	\$0	\$47,000	\$46,000	(\$1,000)
Miscellaneous Revenue	\$22,328	\$3,700	\$0	\$3,700	\$3,000	(\$700)
Total Revenue	\$30,761,003	\$28,108,003	\$0	\$28,108,003	\$31,048,000	\$2,939,997
Capital Outlay	\$0	\$102,100	\$0	\$102,100	\$0	(\$102,100)
Debt Service	\$580,888	\$0	\$0	\$0	\$0	\$0
Operating Expenditures	\$3,750,749	\$6,292,307	\$513,604	\$6,805,911	\$5,596,622	(\$1,209,289)
Other Financing Uses	\$268,252	\$0	\$0	\$0	\$0	\$0
Personnel	\$15,390,438	\$17,984,420	\$123,359	\$18,107,779	\$18,402,079	\$294,300
Total Expenses	\$19,990,327	\$24,378,827	\$636,963	\$25,015,790	\$23,998,701	(\$1,017,089)

Larimer County 2027 Budget

Community Planning, Infrastructure, and Resources

These departments plan, develop, maintain, and inspect County infrastructure, facilities, and natural resources. Services include transportation, recreation, land conservation, solid waste management, and development review in unincorporated areas.

Departments in this service category include:

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

Table 9: Community Planning, Infrastructure and Resources Budget Summary

Description	FY2025	FY2026	FY2026	FY2026	FY2027	Δ 2026 REVISED TO
	ACTUAL	ADOPTED	CHANGES	REVISED	PROPOSED	2027 PROPOSED
Charges for Services	\$28,240,402	\$29,808,515	(\$102,396)	\$29,706,119	\$32,768,613	\$3,062,494
Interest Earnings	\$3,834,571	\$1,684,917	\$118,557	\$1,803,474	\$1,358,555	(\$444,919)
Intergovernmental Revenue	\$12,894,740	\$11,912,851	\$5,975,534	\$17,888,385	\$12,286,022	(\$5,602,363)
Licenses and Permits	\$11,634,631	\$10,267,675	\$200,000	\$10,467,675	\$10,439,378	(\$28,297)
Miscellaneous Revenue	\$1,667,396	\$1,347,270	(\$50,000)	\$1,297,270	\$1,333,522	\$36,252
Other Financing Sources	\$4,036,904	\$1,946,946	(\$176,665)	\$1,770,281	\$2,006,650	\$236,369
Taxes	\$27,532,483	\$29,401,357	(\$1,092,353)	\$28,309,004	\$28,509,063	\$200,059
Total Revenue	\$89,841,127	\$86,369,531	\$4,872,677	\$91,242,208	\$88,701,803	(\$2,540,405)
Capital Outlay	\$344,488	\$5,065,000	\$0	\$5,065,000	\$2,062,000	(\$3,003,000)
Debt Service	\$315,963	\$217,440	\$0	\$217,440	\$216,680	(\$760)
Operating Expenditures	\$43,101,429	\$52,113,069	\$5,575,169	\$57,688,238	\$52,028,964	(\$5,659,274)
Other Financing Uses	\$5,577,662	\$8,183,236	\$1,872,240	\$10,055,476	\$3,288,087	(\$6,767,389)
Personnel	\$34,927,478	\$38,838,427	\$671,134	\$39,509,561	\$42,415,384	\$2,905,823
Total Expenses	\$84,267,019	\$104,417,172	\$8,118,543	\$112,535,715	\$100,011,115	(\$12,524,600)

Larimer County 2027 Budget

Human and Economic Health

These departments support residents' health, financial stability, and access to services. State- or federally mandated services include income assistance, child support, aging services, workforce development, public health, and environmental protection. Other services include Extension, 4-H programs, housing stability, behavioral health, and economic development.

Departments and offices in this service category 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	FY2025 ACTUAL	FY2026 ADOPTED	FY2026 CHANGES	FY2026 REVISED	FY2027 PROPOSED	Δ 2026 REVISED TO 2027 PROPOSED
Charges for Services	\$8,355,739	\$7,296,379	(\$1,255,186)	\$6,041,193	\$8,176,813	\$2,135,620
Interest Earnings	\$1,431,815	\$1,100,000	\$250,000	\$1,350,000	\$1,458,823	\$108,823
Intergovernmental Revenue	\$54,566,794	\$58,232,394	\$375,186	\$58,607,580	\$57,580,801	(\$1,026,779)
Licenses and Permits	\$1,059,745	\$1,210,000	\$0	\$1,210,000	\$1,486,500	\$276,500
Miscellaneous Revenue	\$1,554,025	\$2,075,527	\$38,441	\$2,113,968	\$1,587,164	(\$526,804)
Other Financing Sources	\$2,320,004	\$3,499,875	(\$700,000)	\$2,799,875	\$3,476,170	\$676,295
Taxes	\$42,431,743	\$67,424,126	\$435,803	\$67,859,929	\$68,310,558	\$450,629
Total Revenue	\$111,719,865	\$140,838,301	(\$855,756)	\$139,982,545	\$142,076,829	\$2,094,284
Capital Outlay	\$290,010	\$0	\$0	\$0	\$0	\$0
Debt Service	\$184,652	\$0	\$0	\$0	\$0	\$0
Operating Expenditures	\$51,647,057	\$74,609,957	(\$10,563,988)	\$64,045,969	\$76,548,050	\$12,502,081
Other Financing Uses	\$89,765	\$0	\$0	\$0	\$0	\$0
Personnel	\$58,738,349	\$63,720,008	\$234,255	\$63,954,263	\$64,519,896	\$565,633
Total Expenses	\$110,949,834	\$138,329,965	(\$10,329,733)	\$128,000,232	\$141,067,946	\$13,067,714

Larimer County 2027 Budget

Public Safety

These offices, departments, and programs protect residents and property through law enforcement, criminal justice, emergency management, and disaster response. Services include criminal prosecution, jail operations, service of legal documents, death investigations, alternative sentencing, community corrections, and animal shelter and control services. Many of these services are required by state law.

Offices, departments, and programs in this service category 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	FY2025 ACTUAL	FY2026 ADOPTED	FY2026 CHANGES	FY2026 REVISED	FY2027 PROPOSED	Δ 2026 REVISED TO 2027 PROPOSED
Charges for Services	\$20,210,028	\$19,550,582	\$565,311	\$20,115,893	\$22,447,806	\$2,331,913
Interest Earnings	\$143,718	\$80,000	\$0	\$80,000	\$130,000	\$50,000
Intergovernmental Revenue	\$14,311,152	\$8,425,184	\$637,644	\$9,062,828	\$7,936,858	(\$1,125,970)
Licenses and Permits	\$363,730	\$486,323	\$0	\$486,323	\$109,000	(\$377,323)
Miscellaneous Revenue	\$539,011	\$346,921	\$900	\$347,821	\$360,322	\$12,501
Other Financing Sources	\$7,920,565	\$1,817,000	\$1,837,485	\$3,654,485	\$1,800,000	(\$1,854,485)
Taxes	\$13,345,667	\$13,120,100	\$0	\$13,120,100	\$13,120,101	\$1
Total Revenue	\$56,833,872	\$43,826,110	\$3,041,340	\$46,867,450	\$45,904,087	(\$963,363)
Capital Outlay	\$0	\$30,080	\$30,000	\$60,080	\$0	(\$60,080)
Debt Service	\$1,027,281	\$0	\$0	\$0	\$0	\$0
Operating Expenditures	\$38,742,558	\$39,064,975	(\$351,491)	\$38,713,484	\$37,695,845	(\$1,017,639)
Other Financing Uses	\$662,907	\$419,000	\$360,622	\$779,622	\$265,670	(\$513,952)
Personnel	\$109,470,057	\$109,327,090	\$1,352,643	\$110,679,733	\$115,536,333	\$4,856,600
Total Expenses	\$149,902,804	\$148,841,145	\$1,391,774	\$150,232,919	\$153,497,848	\$3,264,929

Larimer County 2027 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	FY2025 ACTUAL	FY2026 ADOPTED	FY2026 CHANGES	FY2026 REVISED	FY2027 PROPOSED	Δ 2026 REVISED TO 2027 PROPOSED
Charges for Services	\$13,593,168	\$14,335,666	\$150,600	\$14,486,266	\$13,577,487	(\$908,779)
Intergovernmental Revenue	\$143,776	\$159,254	(\$12,847)	\$146,407	\$32,000	(\$114,407)
Licenses and Permits	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenue	\$216,796	\$215,000	\$5,305	\$220,305	\$186,000	(\$34,305)
Other Financing Sources	\$9,340,000	\$8,617,950	\$0	\$8,617,950	\$10,977,722	\$2,359,772
Total Revenue	\$23,293,741	\$23,327,870	\$143,058	\$23,470,928	\$24,773,209	\$1,302,281
Capital Outlay	\$952,768	\$1,250,000	\$0	\$1,250,000	\$1,400,000	\$150,000
Debt Service	\$3,415,169	\$0	\$0	\$0	\$0	\$0
Operating Expenditures	\$16,185,917	\$19,180,276	\$1,286,754	\$20,467,030	\$22,213,027	\$1,745,997
Other Financing Uses	\$112,889	\$0	\$0	\$0	\$0	\$0
Personnel	\$27,904,489	\$29,547,614	\$166,000	\$29,713,614	\$31,382,537	\$1,668,923
Total Expenses	\$48,571,232	\$49,977,890	\$1,452,754	\$51,430,644	\$54,995,564	\$3,564,920

Larimer County 2027 Budget

Non-Operational Accounts

This service category includes financial activities and internal services accounted for separately from the service categories above. These include collecting and distributing revenue to external organizations, transferring resources between County funds, and paying debt service. The category also includes employee benefits, insurance, and internal services whose costs are charged to departmental budgets.

Programs and accounts 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	FY2025 ACTUAL	FY2026 ADOPTED	FY2026 CHANGES	FY2026 REVISED	FY2027 PROPOSED	Δ 2026 REVISED TO 2027 PROPOSED
Assessments	\$276,295	\$273,099	(\$20,335)	\$252,764	\$252,372	(\$392)
Charges for Services	\$55,777,754	\$59,416,669	\$0	\$59,416,669	\$61,623,995	\$2,207,326
Interest Earnings	(\$4,887,939)	(\$4,860,186)	(\$5,115)	(\$4,865,301)	(\$7,184,316)	(\$2,319,015)
Intergovernmental Revenue	\$2,847,764	\$2,491,100	(\$120,000)	\$2,371,100	\$2,411,490	\$40,390
Miscellaneous Revenue	\$13,172,221	\$11,940,000	\$0	\$11,940,000	\$11,183,247	(\$756,753)
Other Financing Sources	\$12,091,841	\$26,031,772	\$810,025	\$26,841,797	\$19,239,108	(\$7,602,689)
Taxes	\$184,693,195	\$196,930,397	\$626,400	\$197,556,797	\$192,364,439	(\$5,192,358)
Total Revenue	\$263,971,132	\$292,222,851	\$1,290,975	\$293,513,826	\$279,890,335	(\$13,623,491)
Capital Outlay	\$9,924,307	\$14,438,469	\$255,000	\$14,693,469	\$6,473,389	(\$8,220,080)
Debt Service	\$7,208,230	\$16,737,398	\$528,384	\$17,265,782	\$17,263,224	(\$2,558)
Operating Expenditures	\$77,351,671	\$78,734,086	\$864,195	\$79,598,281	\$79,683,855	\$85,574
Other Financing Uses	\$48,561,658	\$32,285,575	\$3,156,175	\$35,441,750	\$30,247,603	(\$5,194,147)
Personnel	\$4,698,887	\$5,492,285	\$0	\$5,492,285	\$6,102,839	\$610,554
Total Expenses	\$147,744,753	\$147,687,813	\$4,803,754	\$152,491,567	\$139,770,910	(\$12,720,657)

Larimer County 2027 Budget

Capital Projects

This service category includes large, one-time projects to maintain, expand, or replace County assets, acquire land and equipment, and implement master plans. Disaster recovery projects are reported separately under the Disaster service category but are also included in the Capital Improvements Budget. See the Capital Improvements Budget for additional project details.

Table 14: Capital Projects Budget Summary						
Description	FY2025 ACTUAL	FY2026 ADOPTED	FY2026 CHANGES	FY2026 REVISED	FY2027 PROPOSED	Δ 2026 REVISED TO 2027 PROPOSED
Assessments	\$33,743	\$33,743	\$0	\$33,743	\$34,853	\$1,110
Charges for Services	\$518,355	\$205,000	\$326,400	\$531,400	\$620,723	\$89,323
Interest Earnings	\$3,065,578	\$3,715,293	\$109,958	\$3,825,251	\$3,607,442	(\$217,809)
Intergovernmental Revenue	\$14,030,414	\$12,030,580	\$1,980,864	\$14,011,444	\$9,699,396	(\$4,312,048)
Licenses and Permits	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenue	\$410,402	\$40,900,200	(\$39,920,900)	\$979,300	\$1,360,200	\$380,900
Other Financing Sources	\$164,164,247	\$17,574,290	\$11,961,388	\$29,535,678	\$10,952,544	(\$18,583,134)
Taxes	\$21,389,318	\$19,440,807	\$1,646,488	\$21,087,295	\$20,986,027	(\$101,268)
Total Revenue	\$203,612,056	\$93,899,913	(\$23,895,802)	\$70,004,111	\$47,261,185	(\$22,742,926)
Capital Outlay	\$70,320,898	\$122,827,650	(\$40,141,424)	\$82,686,226	\$101,298,459	\$18,612,233
Debt Service	\$914,239	\$0	\$0	\$0	\$0	\$0
Operating Expenditures	\$15,112,095	\$19,078,660	\$2,171,503	\$21,250,163	\$14,402,961	(\$6,847,202)
Other Financing Uses	\$14,655,629	\$10,523,250	\$3,053,116	\$13,576,366	\$12,301,100	(\$1,275,266)
Personnel	\$981,431	\$1,253,873	\$124,471	\$1,378,344	\$1,808,229	\$429,885
Total Expenses	\$101,984,292	\$153,683,433	(\$34,792,334)	\$118,891,099	\$129,810,749	\$10,919,650

Larimer County 2027 Budget

Disaster-Related Projects

This service category includes one-time costs for disaster preparedness, response, and recovery, including repairs or replacement of infrastructure damaged by floods, wildfires, and severe storms. It also includes one-time projects to reduce the impacts of future disasters.

Table 15: Disaster Budget Summary						
Description	FY2025 ACTUAL	FY2026 ADOPTED	FY2026 CHANGES	FY2026 REVISED	FY2027 PROPOSED	Δ 2026 REVISED TO 2027 PROPOSED
Intergovernmental Revenue	\$1,543,659	\$0	\$1,133,840	\$1,133,840	\$536,689	(\$597,151)
Other Financing Sources	\$9,218,888	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$10,762,547	\$0	\$1,133,840	\$1,133,840	\$536,689	(\$597,151)
Capital Outlay	\$1,122,241	\$0	\$0	\$0	\$0	\$0
Operating Expenditures	\$4,770,999	\$2,956,005	\$5,928,641	\$8,884,646	\$1,117,506	(\$7,767,140)
Other Financing Uses	\$17,414,898	\$0	\$0	\$0	\$1,600,000	\$1,600,000
Personnel	\$58,731	\$100,000	\$0	\$100,000	\$100,000	\$0
Total Expenses	\$23,366,869	\$3,056,005	\$5,928,641	\$8,984,646	\$2,817,506	(\$6,167,140)

Revenue and Expenditure Summaries

Summary of Estimated Financial Sources & Uses – All Funds

The following two tables provide three-year comparisons of revenues and expenditures by major category across all funds and expenditures by fund type and individual fund.

Table 16: Comparison of Revenues & Expenditures by Category, 2025-2027 (in millions)						
Revenue Category	2025 Actual	2026 Adopted Budget	2026 Revised Budget	2027 Proposed Budget	2026R to 2027 \$	2026R to 2027 %
Assessments	\$0.31	\$0.31	\$0.29	\$0.29	\$0.00	0%
Debt Proceeds	\$120.05	\$0.00	\$0.00	\$0.00	\$0.00	-
Direct Federal	\$1.52	\$1.23	\$1.87	\$0.44	(\$1.43)	(77%)
Direct State	\$36.98	\$25.07	\$33.88	\$10.12	(\$23.75)	(70%)
Donations	\$0.53	\$40.15	\$0.23	\$0.13	(\$0.11)	(45%)
External Charges for Services	\$72.02	\$72.32	\$71.64	\$79.26	\$7.62	11%
Federal Shared	\$2.71	\$2.62	\$2.62	\$2.82	\$0.20	8%
Interest Earnings	\$18.09	\$13.72	\$14.20	\$14.37	\$0.17	1%
Internal Charges for Services	\$70.87	\$74.34	\$74.71	\$75.95	\$1.24	2%
Licenses and Permits	\$13.11	\$12.01	\$12.21	\$12.08	(\$0.13)	(1%)
Local Government	\$15.50	\$10.12	\$10.52	\$9.94	(\$0.58)	(6%)
Other Miscellaneous Revenue	\$11.45	\$12.40	\$12.33	\$12.62	\$0.29	2%
Other Taxes	\$13.38	\$13.40	\$13.40	\$13.61	\$0.20	2%
Pass Through Other Grants	\$0.23	\$0.10	\$0.10	\$0.11	\$0.01	12%
Pass Through State Grants	\$29.19	\$42.25	\$42.29	\$55.19	\$12.90	30%
Private Grants	\$0.21	\$0.27	\$0.33	\$0.21	(\$0.12)	(35%)
Property Taxes	\$197.29	\$210.02	\$210.02	\$205.24	(\$4.78)	(2%)
Refunds of Expenditures	\$5.40	\$4.01	\$4.01	\$3.06	(\$0.95)	(24%)
Sale of Capital Outlay Assets	\$2.02	\$1.14	\$1.14	\$0.97	(\$0.17)	(15%)
Sales and Use Tax	\$78.72	\$102.90	\$104.51	\$104.45	(\$0.06)	(0%)
State Shared	\$14.22	\$11.86	\$11.94	\$11.86	(\$0.08)	(1%)
Transfer from County Funds	\$87.02	\$58.34	\$72.08	\$47.48	(\$24.59)	(34%)
Use of Fund Balance	(\$104.02)	\$61.78	\$53.26	\$85.78	\$32.52	61%
TOTAL FUNDING SOURCES	\$686.78	\$770.37	\$747.58	\$745.97	(\$1.61)	(0%)
Expenditure Category	2025 Actual	2026 Adopted Budget	2026 Revised Budget	2027 Proposed Budget	2026R to 2027 \$	2026R to 2027 %
Capital Outlay	\$82.95	\$143.71	\$103.86	\$111.23	\$7.38	7%
Debt Service	\$13.65	\$16.95	\$17.48	\$17.48	(\$0.00)	(0%)
Operating Expenditures	\$250.66	\$292.03	\$297.45	\$289.29	(\$8.17)	(3%)
Other Financing Uses	\$87.34	\$51.41	\$59.85	\$47.70	(\$12.15)	(20%)
Personnel	\$252.17	\$266.26	\$268.94	\$280.27	\$11.33	4%
TOTAL GROSS EXPENDITURES	\$686.78	\$770.37	\$747.58	\$745.97	(\$1.61)	(0%)

Table 17: Comparison of Expenditures by Fund & Fund Type, 2025-2027
(in millions)

Fund	2025 Actual	2026 Adopted Budget	2026 Revised Budget	2027 Proposed Budget	2026R to 2027 \$	2026R to 2027 %
GENERAL FUND	\$238.89	\$233.75	\$244.12	\$236.95	(\$7.17)	(2.94%)
Disaster Contingency	\$1.54	\$0.00	\$0.00	\$0.00	\$0.00	-
Disaster Response	\$21.82	\$3.06	\$8.98	\$2.82	(\$6.17)	(68.64%)
SPECIAL REVENUE FUNDS						
Behavioral Health	\$30.00	\$31.74	\$31.72	\$33.09	\$1.37	4.31%
Building Inspection	\$3.74	\$3.66	\$4.07	\$4.01	(\$0.06)	(1.54%)
Community Justice Alternatives	\$16.53	\$17.45	\$17.78	\$19.41	\$1.63	9.15%
Conservation Trust Fund	\$1.72	\$3.12	\$3.24	\$0.89	(\$2.35)	(72.45%)
Developmental Disabilities	\$6.42	\$6.89	\$6.89	\$6.73	(\$0.16)	(2.27%)
Drainage Districts	\$0.04	\$0.09	\$0.09	\$0.09	\$0.00	2.17%
Early Childhood	\$0.00	\$18.51	\$7.09	\$19.94	\$12.85	181.36%
Economic and Workforce Development	\$9.38	\$8.05	\$8.35	\$7.85	(\$0.50)	(5.98%)
Health and Environment	\$12.27	\$13.16	\$13.71	\$13.92	\$0.21	1.51%
Human Services	\$57.20	\$64.61	\$64.82	\$63.41	(\$1.41)	(2.17%)
Improvement Districts	\$4.62	\$3.34	\$2.64	\$4.54	\$1.90	71.82%
Open Lands	\$38.26	\$13.26	\$21.99	\$11.74	(\$10.24)	(46.59%)
Parks	\$7.80	\$9.33	\$10.78	\$7.25	(\$3.53)	(32.75%)
Pest Control	\$2.13	\$1.77	\$1.77	\$1.65	(\$0.12)	(6.76%)
Public Trustee	\$0.45	\$0.33	\$0.33	\$0.45	\$0.12	35.28%
Road and Bridge	\$29.60	\$48.93	\$48.93	\$45.17	(\$3.76)	(7.68%)
Sales Tax	\$18.78	\$12.97	\$14.90	\$12.98	(\$1.92)	(12.88%)
Section 125	\$0.03	\$0.03	\$0.03	\$0.03	\$0.00	0.00%
The Ranch	\$26.65	\$111.60	\$62.20	\$111.18	\$48.98	78.74%
Transportation Expansion	\$0.90	\$1.47	\$1.47	\$1.76	\$0.29	19.68%
West Vine Stormwater Basin	\$0.01	\$0.01	\$0.01	\$0.01	\$0.00	0.00%
DEBT SERVICE FUNDS						
Assessment Debt(a)	\$0.42	\$0.32	\$0.30	\$0.30	(\$0.00)	(1.22%)
Jail COPs	\$5.93	\$5.93	\$5.93	\$5.93	(\$0.00)	(0.03%)
Ranch 2025 COPs	\$0.68	\$10.48	\$11.04	\$11.04	\$0.00	0.03%
CAPITAL PROJECT FUNDS						
Facilities Capital Projects	\$13.93	\$12.10	\$19.91	\$2.56	(\$17.34)	(87.12%)
Improvement District Construction	\$0.11	\$0.26	\$0.23	\$0.25	\$0.02	7.79%
Information Technology Capital	\$4.49	\$10.26	\$8.75	\$4.49	(\$4.26)	(48.68%)
Replacement Fund	\$0.77	\$2.24	\$2.41	\$1.44	(\$0.97)	(40.17%)
ENTERPRISE FUND						
Solid Waste	\$39.14	\$24.85	\$24.85	\$20.75	(\$4.10)	(16.50%)
INTERNAL SERVICE FUNDS						
Employee Benefits	\$42.19	\$43.42	\$44.02	\$43.11	(\$0.91)	(2.07%)
Facilities	\$16.10	\$13.91	\$14.29	\$16.66	\$2.37	16.55%
Fleet Services	\$18.64	\$24.72	\$24.98	\$17.29	(\$7.69)	(30.77%)
Information Technology	\$6.81	\$7.09	\$7.30	\$7.54	\$0.24	3.31%
Risk Management	\$8.49	\$7.40	\$7.40	\$8.31	\$0.90	12.19%
Unemployment	\$0.30	\$0.26	\$0.26	\$0.43	\$0.17	66.67%
TOTAL	\$686.78	\$770.37	\$747.58	\$745.97	(\$1.61)	(0.22%)

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

2027-2031 Capital Improvement Plan

Overview

The Larimer County Capital Improvement Plan (CIP) outlines the estimated resources needed to maintain, improve, and acquire County capital assets over five years. It includes the capital projects budget for 2027 and planned expenditures for 2028–2031. A capital project is a nonrecurring project, typically with a total cost greater than \$50,000, except for new fleet equipment, which has a threshold of \$15,000.

Larimer County organizes its CIP and capital projects budget into five categories:

- **Capital Renewal:** Replacement or repair of existing assets and renovation of offices or other structures. Examples include fleet replacement, IT hardware and software replacement, election equipment, building components, office renovations, and road resurfacing.
- **Capital Expansion:** Construction of new facilities, renovations that add usable space or new functions, road or bridge reconstruction that increases capacity, new fleet equipment outside the replacement plan, improvements to rental properties, and lease-purchase arrangements.
- **Land and Real Asset Acquisitions:** Acquisition of land outside capital expansion projects, permanent easements, and water rights.
- **Capital Studies:** Development or revision of master plans and other major studies that inform future capital spending.
- **Disaster Projects:** Projects undertaken in response to federally, state-, or locally declared disasters. The scope and timing of these projects depend on disaster events and recovery needs.

Financial Summary

The five-year CIP is supported by revenues and available fund balance. The following table summarizes funding by major category, with amounts shown in millions.

Table 19: Capital Funding Sources					
	2027 Budget	2028 Plan	2029 Plan	2030 Plan	2031 Plan
Grants and Intergovernmental	\$ 5.88	\$1.40	-	-	-
Other	\$ 1.36	\$0.04	-	-	-
User Fees	\$0.14	\$0.15	\$ 0.15	\$0.16	\$0.17
Internal Transfers	\$9.77	\$6.66	\$11.81	\$8.27	\$5.72
Use of Fund Balance	\$106.52	\$58.83	\$30.25	\$72.34	\$58.25
TOTAL Funding Sources	\$123.66	\$67.08	\$42.21	\$80.77	\$64.14

Totals may not add due to rounding

Capital Project Plan by Category

The five-year CIP includes \$377.9 million in projects planned for 2027-2031. The following table summarizes these projects by category.

Table 20: Capital Expenditures					
	2027 Budget	2028 Plan	2029 Plan	2030 Plan	2031 Plan
Capital Renewal	18,747,127	24,840,256	17,455,719	24,678,933	18,480,519
Equipment Replacement	1,443,463	2,541,313	1,345,640	1,819,819	3,117,518
Facilities	3,799,501	3,145,000	2,485,000	815,000	1,195,000
Accessibility Improvements	100,000	150,000	150,000	150,000	150,000
Fleet	6,473,389	8,774,896	7,047,534	8,905,464	7,182,750
Information Technology	6,089,942	4,352,547	4,691,545	7,178,650	4,880,251
Natural Resources	349,832	913,500	750,000	4,800,000	920,000
Road and Bridge	491,000	513,000	536,000	560,000	585,000
Solid Waste	0	4,000,000	0	0	0
The Ranch	0	450,000	450,000	450,000	450,000
Capital Expansion	100,076,450	37,646,500	20,390,000	51,950,000	41,720,000
Natural Resources	100,000	700,000	6,650,000	1,300,000	0
Road and Bridge	16,976,450	17,575,000	13,740,000	550,000	4,120,000
Solid Waste	0	0	0	5,000,000	0
The Ranch	83,000,000	19,371,500	0	45,100,000	37,600,000
Land and Real Asset Acquisitions	4,833,636	4,591,954	4,362,357	4,144,239	3,937,027
Natural Resources	4,833,636	4,591,954	4,362,357	4,144,239	3,937,027
GRAND TOTAL	123,657,213	67,078,710	42,208,076	80,773,172	64,137,546

Future Projects

The tables below list projects planned for the five-year CIP that have no funding budgeted in 2027. These projects are planned to receive an appropriation in their respective budget years. Narratives and amounts for these capital projects are included within the capital project list even if there are no expenses appropriated in 2027.

Table 21: Future Capital Projects				
	2028	2029	2030	2031
Capital Renewal	4,750,000	930,000	4,630,000	1,050,000
Natural Resources				
Boxelder Regional Trail	100,000	300,000	3,600,000	0
Asset Maintenance	200,000	180,000	580,000	600,000
Solid Waste				
Closing cost for Old Landfill	4,000,000	0	0	0
The Ranch				
The Ranch Capital Needs	450,000	450,000	450,000	450,000
Capital Expansion	5,700,000	10,520,000	6,300,000	3,570,000
Natural Resources				
Red-Tail Ridge	0	0	100,000	0
Chimney Hollow Open Space - South Carter Trailhead/lot	0	0	1,200,000	0
Road and Bridge				
CR 50E (Country Club) and CR 52C (Gregory) Intersection Improvements	4,000,000	0	0	0
CR 50E (Country Club) Improvements, CR 52C (Gregory) to Turnberry Rd	0	3,000,000	0	0
CR 70 Improvements from CR 9 to CR 11	200,000	0	0	3,570,000
CR 9 Improvements from CR 52 to CR 58	0	7,520,000	0	0
Structure Replacement, CR 17 over Terry Lake Inlet Canal	1,500,000	0	0	0
Solid Waste				
Cell Development	0	0	5,000,000	0
GRAND TOTAL	10,450,000	11,450,000	10,930,000	4,620,000

2027 Capital Projects Budget

Overview

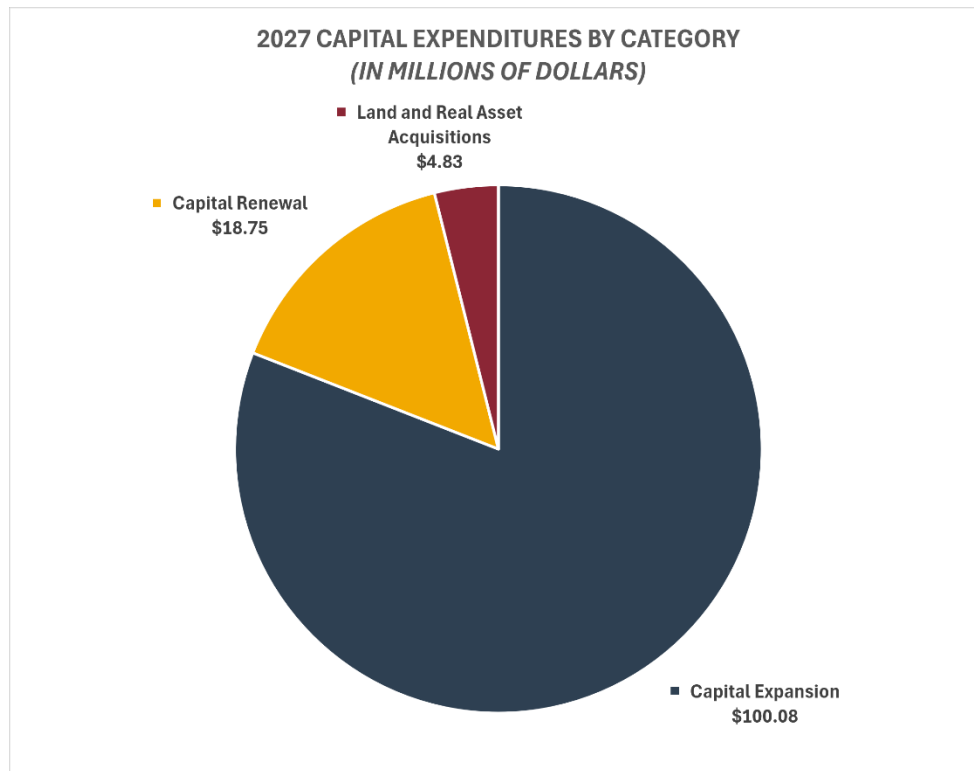
The 2027 Capital Projects Budget includes projects identified in the County's five-year Capital Improvement Plan. The plan identifies emerging capital asset needs and allocates funding to address them.

2027 County Capital Budget Summary

The 2027 Capital Projects Budget includes \$123.7 million in expenditures. The following pages describe each project's scope, schedule, purpose, costs by phase, and funding sources. Where no revenue source is identified, projects will be funded from available fund balance.

Table 22: Capital Projects Summary	
Service Category & Department	2027 Capital Expenditures
Support Services	
Facilities	\$3,799,501
Financial Services/Risk	\$100,000
Fleet	\$6,473,389
Information Technology	\$6,089,942
Support Services Total	\$16,462,832
Community Planning, Infrastructure, & Resources	
Natural Resources	\$5,283,468
Road and Bridge	\$17,467,450
Solid Waste	\$0
The Ranch	\$83,000,000
Community Planning, Infrastructure, & Resources Total	\$105,750,918
Equipment Replacement Plan	
Equipment Replacement Plan	\$1,443,463
Equipment Replacement Plan Total	\$1,443,463
TOTAL - ALL CAPITAL PROJECTS	\$123,657,213

The following chart summarizes expenditures for 2027 capital projects by category:



Estimated Operating Budget Impacts

The 2027 Capital Projects Budget and five-year Capital Improvement Plan (CIP) will affect Larimer County's operating costs and revenues in future years. Key projects include:

Land Acquisitions: Natural Resources uses open space sales tax revenues to acquire and preserve land. These acquisitions create additional costs for habitat restoration, visitor access, and ongoing maintenance. Parks and open space master plans identify these needs.

The Ranch Master Plan: Investments in The Ranch's facilities support the goal of creating a self-sustaining events complex by the time the dedicated sales tax expires in 2039. The goal is for event revenues to cover operating costs. Future operating budgets for The Ranch special revenue fund will reflect the costs and revenues associated with these investments.

Fleet Equipment Purchases: Fleet Services purchases new and replacement vehicles and equipment each year. Departments and elected offices pay ongoing internal charges for maintenance and future replacement. Initial purchases of additional vehicles or equipment are funded through a one-time transfer from the requesting department or elected office to the Fleet Fund. The department or elected office must budget for ongoing operating, maintenance, and replacement costs thereafter.

Capital Expansion Projects

Larimer County Five-Year Capital Improvement Plan

Capital Expansion

Department/Office

The Ranch

Fund – GL Key

240 - The Ranch: TR100 - The Ranch Capital

Capital Project:

CP000240 - Master Planning Construction Projects 2027-2031

Description:

Phase II of The Ranch Master Plan includes work on an event plaza, an outdoor amphitheater for concerts and community gatherings, and a new convention center. The 2027 budget includes \$83.0 million for these facilities, surrounding site improvements, and equipment. The five-year plan includes a potential convention center expansion, a North Hall food court, updates to South Hall and the conference center, and improvements to the McKee Teaching Kitchen and outdoor pavilion, contingent on availability of funds.

Object Type	Cost Center	Object	2027	2028	2029	2030	2031
Expenses	240-TR100-TR10931 - The Ranch Capital - CIP Sitework3NT	55822 - Land Improvements Capital	7,200,000	2,000,000	-	-	-
	240-TR100-TR10932 - The Ranch Capital - CIP Amphithtr NT	55801 - Buildings Capital	19,000,000	-	-	-	-
		55811 - Equipment Capital	2,000,000	-	-	-	-
		55822 - Land Improvements Capital	20,000,000	-	-	-	-
	240-TR100-TR10933 - The Ranch Capital - CIP EX_Sport NT	55821 - Building Improvements Capital	-	-	-	5,000,000	5,000,000
	240-TR100-TR10935 - The Ranch Capital - Convention Ctr TE	55801 - Buildings Capital	15,000,000	17,371,500	-	32,600,000	32,600,000
		55811 - Equipment Capital	2,400,000	-	-	-	-
		55822 - Land Improvements Capital	17,400,000	-	-	-	-
	240-TR100-TR10959 - The Ranch Capital - Master Plan TR	55801 - Buildings Capital	-	-	-	7,500,000	-
	Expenses Total		83,000,000	19,371,500	-	45,100,000	37,600,000

Capital Plan and Projects

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:

CP000270 - Canyon Edge Open Space

Description:

Natural Resources will complete a management plan for Canyon Edge Open Space and design and build facilities that provide public access for nature-based recreation.

Object Type	Cost Center	Object	2027	2028	2029	2030	2031
Revenues	215-NR717-NRL050 - Open Lands Management Extension-Capital - Canyon Edge	48215 - Tfr from Open Lands	50,000	350,000	3,325,000	-	-
Revenues Total			50,000	350,000	3,325,000	-	-
Expenses	215-NR710-0 - Open Lands Extension	58215 - Tfr to Open Lands	50,000	350,000	3,325,000	-	-
	215-NR717-NRL050 - Open Lands Management Extension-Capital - Canyon Edge	55822 - Land Improvements Capital	50,000	350,000	3,325,000	-	-
Expenses Total			100,000	700,000	6,650,000	-	-

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:

CP000287 - Red-Tail Ridge

Description:

Natural Resources will complete a management plan for Red-Tail Ridge Open Space and design and build facilities that provide public access for nature-based recreation.

Object Type	Cost Center	Object	2027	2028	2029	2030	2031
Revenues	215-NR717-NRL061 - Open Lands Management Extension-Capital - Red-Tail Ridge	48215 - Tfr from Open Lands	-	-	-	50,000	-
Revenues Total			-	-	-	50,000	-
Expenses	215-NR710-0 - Open Lands Extension	58215 - Tfr to Open Lands	-	-	-	50,000	-
	215-NR717-NRL061 - Open Lands Management Extension-Capital - Red-Tail Ridge	55822 - Land Improvements Capital	-	-	-	50,000	-
Expenses Total			-	-	-	100,000	-

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:

CP000288 - Chimney Hollow Open Space—South Carter Lake Trailhead/Parking Area

Description:

Natural Resources will design and build a parking area at the south end of Carter Lake to provide trail access to Carter Lake and Chimney Hollow Open Space.

Object Type	Cost Center	Object	2027	2028	2029	2030	2031
Revenues	215-NR717-NRL062 - Open Lands Management Extension-Capital - CHOS S CT t-hd lot	48215 - Tfr from Open Lands	-	-	-	350,000	-
		48230 - Tfr from Conservation Trust	-	-	-	250,000	-
Revenues Total			-	-	-	600,000	-
Expenses	215-NR710-0 - Open Lands Extension	58215 - Tfr to Open Lands	-	-	-	350,000	-
	215-NR717-NRL062 - Open Lands Management Extension-Capital - CHOS S CT t-hd lot	55822 - Land Improvements Capital	-	-	-	600,000	-
	230-NR300-0 - Conservation Trust Fund	58215 - Tfr to Open Lands	-	-	-	250,000	-
Expenses Total			-	-	-	1,200,000	-

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:

CP000241 - Americans with Disabilities Act Projects - Road & Bridge

Description:

This program improves pedestrian facilities under the County's Americans with Disabilities Act (ADA) Transition Plan. Projects address barriers that limit access for people with disabilities. Planned funding is \$1.0 million over the next five years.

Object Type	Cost Center	Object	2027	2028	2029	2030	2031
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:

CP000242 - Pave Gravel Roads

Description:

This program paves gravel roads that carry more than 400 vehicles per day on average and present maintenance challenges. Funding is allocated annually from available fund balance. Construction is scheduled to coordinate with nearby projects and available resources.

Object Type	Cost Center	Object	2027	2028	2029	2030	2031
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:

CP000243 - County Road 50E (Country Club) and County Road 52C (Gregory) Intersection Improvements

Description:

The project includes a roundabout at the CR 50E (Country Club Road) and County Road 52C (Gregory) intersection and sidewalk access from CR 50E (Country Club Road) to Tavelli Elementary. This project is funded through a combination of capital expansion fees, grants, and fund balance.

Object Type	Cost Center	Object	2027	2028	2029	2030	2031
Revenues	252-RB250-0 - Road and Bridge Capital Improvements	45406 - Misc Reimbursements	-	40,000	-	-	-
		48255 - Tfr from Transp. Expansion	-	800,000	-	-	-
Revenues Total			-	840,000	-	-	-
Expenses	252-RB250-0 - Road and Bridge Capital Improvements	52022 - Roads Contract Construction	-	800,000	-	-	-
		55703 - Paved Roads	-	3,200,000	-	-	-
Expenses Total			-	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:

CP000262 - County Road 50E (Country Club) Improvements from County Road 52C (Gregory) to Turnberry Road

Description:

This project will reconstruct a section of County Road 50E (Country Club Road) with two 11-foot travel lanes, 4-foot paved shoulders, and a separate paved path for people walking and bicycling on the north side of the road. Work also includes replacing culvert crossings and relocating utilities. Measures to slow traffic and other safety improvements will be evaluated. Funding comes from capital expansion fees, grants, and available fund balance.

Object Type	Cost Center	Object	2027	2028	2029	2030	2031
Revenues	252-RB250-0 - Road and Bridge Capital Improvements	48255 - Tfr from Transp. Expansion	-	-	400,000	-	-
Revenues Total			-	-	400,000	-	-
Expenses	252-RB250-0 - Road and Bridge Capital Improvements	52022 - Roads Contract Construction	-	-	600,000	-	-
		55703 - Paved Roads	-	-	2,400,000	-	-
Expenses Total			-	-	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:

CP000263 - Structure Replacement on County Road 63E over Little Beaver Creek

Description:

This project replaces the timber bridge over Little Beaver Creek on County Road 63E, which is rated in poor condition. Design began in 2025, and construction is expected to occur in 2026 and 2027. Funding comes from available fund balance and the U.S. Forest Service.

Object Type	Cost Center	Object	2027	2028	2029	2030	2031
Revenues	252-RB250-0 - Road and Bridge Capital Improvements	41201 - Fed-US Dept of Agriculture	156,000	-	-	-	-
Revenues Total			156,000	-	-	-	-
Expenses	252-RB250-0 - Road and Bridge Capital Improvements	52027 - Bridge Replacements	52,000	-	-	-	-
		55701 - Bridges	208,000	-	-	-	-
Expenses Total			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:

CP000278 - Structure Replacement on County Road 63E over Poudre River

Description:

This project plans for replacement of the bridge over the Poudre River on County Road 63E at State Highway 14. The existing bridge is functionally obsolete and presents safety concerns.

Object Type	Cost Center	Object	2027	2028	2029	2030	2031
Expenses	252-RB250-0 - Road and Bridge Capital Improvements	52212 - Engineering Services	60,000	-	-	-	-
		55701 - Bridges	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:

CP000279 - County Road 9 Improvements from County Road 52 to County Road 58

Description:

This project reconstructs three miles of County Road 9 to address increasing traffic between Fort Collins and Wellington. Improvements include wider shoulders, upgrades at selected intersections, and improvements to culverts and drainage. Utility relocations may also be needed. Construction is expected in 2029. Funding comes from capital expansion fees and available fund balance.

Object Type	Cost Center	Object	2027	2028	2029	2030	2031
Revenues	252-RB250-0 - Road and Bridge Capital Improvements	48255 - Tfr from Transp. Expansion	-	-	1,600,000	-	-
Revenues Total			-	-	1,600,000	-	-
Expenses	252-RB250-0 - Road and Bridge Capital Improvements	52022 - Roads Contract Construction	-	-	1,504,000	-	-
		55703 - Paved Roads	-	-	6,016,000	-	-
Expenses Total			-	-	7,520,000	-	-

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:

CP000280 - County Road 70 Improvements from County Road 13 to County Road 15

Description:

This project reconstructs and widens one mile of County Road 70 as part of the Owl Canyon Corridor project approved in 2008. Work includes wider shoulders, new pavement, and several new bridges. Design began in 2025, and construction is expected to be completed in 2028. Funding comes from capital expansion fees and available fund balance.

Object Type	Cost Center	Object	2027	2028	2029	2030	2031
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	530,000	1,431,000	-	-	-
		55703 - Paved Roads	2,120,000	5,724,000	-	-	-
		55712 - Land	90,000	-	-	-	-
Expenses Total			2,740,000	7,155,000	-	-	-

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:

CP000281 - County Road 70 & County Road 15 Intersection Improvements

Description:

This project adds a roundabout at County Road 70 and County Road 15 and replaces the bridge over the North Poudre Canal immediately south of the intersection. Design began in 2026, and construction is expected to be completed in 2029. Funding comes from capital expansion fees, grants, and available fund balance.

Object Type	Cost Center	Object	2027	2028	2029	2030	2031
Revenues	252-RB250-0 - Road and Bridge Capital Improvements	41505 - Psth-CO Dept Transportation	-	1,400,000	-	-	-
		48255 - Tfr from Transp. Expansion	-	-	1,025,000	-	-
Revenues Total			-	1,400,000	1,025,000	-	-
Expenses	252-RB250-0 - Road and Bridge Capital Improvements	52022 - Roads Contract Construction	-	818,000	234,000	-	-
		52027 - Bridge Replacements	-	-	300,000	-	-
		52212 - Engineering Services	50,000	60,000	-	-	-
		55701 - Bridges	-	-	1,200,000	-	-
		55703 - Paved Roads	-	3,272,000	936,000	-	-
		55712 - Land	-	20,000	-	-	-
		Expenses Total			50,000	4,170,000	2,670,000

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:

CP000296 - County Road 70 Improvements from County Road 11 to County Road 13

Description:

This project reconstructs and widens one mile of County Road 70, adding paved shoulders 6 to 8 feet wide along the two-lane road. Work also includes replacing culverts and other crossing structures and relocating utilities. Funding comes from capital expansion fees, grants, and available fund balance.

Object Type	Cost Center	Object	2027	2028	2029	2030	2031
Revenues	252-RB250-0 - Road and Bridge Capital Improvements	41505 - Psth-CO Dept Transportation	130,000	-	-	-	-
		41601 - CO-Dept of Transportation	500,000	-	-	-	-
		48255 - Tfr from Transp. Expansion	150,000	-	-	-	-
Revenues Total			780,000	-	-	-	-
Expenses	252-RB250-0 - Road and Bridge Capital Improvements	52022 - Roads Contract Construction	1,244,000	-	-	-	-
		55703 - Paved Roads	4,976,000	-	-	-	-
Expenses Total			6,220,000	-	-	-	-

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:

CP000297 - County Road 70 Improvements from County Road 9 to County Road 11

Description:

This project reconstructs and widens one mile of County Road 70, adding paved shoulders 6 to 8 feet wide along the two-lane road. It is the final phase of the Owl Canyon Corridor project approved in 2008. Funding comes from available fund balance.

Object Type	Cost Center	Object	2027	2028	2029	2030	2031
Expenses	252-RB250-0 - Road and Bridge Capital Improvements	52022 - Roads Contract Construction	-	-	-	-	714,000
		55703 - Paved Roads	-	-	-	-	2,856,000
		55712 - Land	-	200,000	-	-	-
Expenses Total			-	200,000	-	-	3,570,000

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:

CP000298 - County Road 50E Shoulder Widening

Description:

This project widens shoulders along selected sections of County Road 50E (Bingham Hill Road) to improve safety for people driving and bicycling. Design began in 2025, and construction is expected to be completed in 2027. Funding comes from a grant and available fund balance.

Object Type	Cost Center	Object	2027	2028	2029	2030	2031
Revenues	252-RB250-0 - Road and Bridge Capital Improvements	41505 - Psth-CO Dept Transportation	326,417	-	-	-	-
Revenues Total			326,417	-	-	-	-
Expenses	252-RB250-0 - Road and Bridge Capital Improvements	52022 - Roads Contract Construction	70,000	-	-	-	-
		52212 - Engineering Services	15,000	-	-	-	-
		55703 – Paved Roads	280,000	-	-	-	-
Expenses Total			365,000	-	-	-	-

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:

CP000299 - County Road 19 Improvements from County Road 38E to County Road 40

Description:

Larimer County and the City of Fort Collins are partnering to improve County Road 19 for regional and local traffic and address safety concerns. The project expands the road to four lanes and adds turn lanes, intersection improvements, sidewalks, bicycle lanes, a median, curbs and gutters, and storm drainage.

Design began in 2020, and construction is expected to occur in 2026 and 2027. Funding comes from a grant and capital expansion fees.

Object Type	Cost Center	Object	2027	2028	2029	2030	2031
Revenues	252-RB250-0 - Road and Bridge Capital Improvements	41505 - Psth-CO Dept Transportation	3,701,750	-	-	-	-
		41601 - CO-Dept of Transportation	1,063,350	-	-	-	-
		45406 - Misc Reimbursements	1,360,000	-	-	-	-
		48255 - Tfr from Transp. Expansion	366,350	-	-	-	-
Revenues Total			6,491,450	-	-	-	-
Expenses	252-RB250-0 - Road and Bridge Capital Improvements	52022 - Roads Contract Construction	1,298,290	-	-	-	-
		55703 - Paved Roads	5,193,160	-	-	-	-
Expenses Total			6,491,450	-	-	-	-

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:

CP000300 - Structure Replacement on County Road 17 over Terry Lake Inlet Canal

Description:

This project removes and replaces the bridge over the Terry Lake Inlet Canal on County Road 17. Design began in 2026, and construction is expected to be completed in 2028. Funding comes from available fund balance.

Object Type	Cost Center	Object	2027	2028	2029	2030	2031
Expenses	252-RB250-0 - Road and Bridge Capital Improvements	52027 - Bridge Replacements	-	300,000	-	-	-
		55701 - Bridges	-	1,200,000	-	-	-
Expenses Total			-	1,500,000	-	-	-

Larimer County Five-Year Capital Improvement Plan

Capital Expansion

Department/Office

Solid Waste

Fund – GL Key

300 - Solid Waste: SW615 - North Landfill

Capital Project:

CP000292 - Cell Development

Description:

This project develops a new waste disposal cell at the North Landfill.

Object Type	Cost Center	Object	2027	2028	2029	2030	2031
Expenses	300-SW615-SWLNC - Solid Waste North Landfill-Landfill North Capital	55801 - Buildings Capital	-	-	-	5,000,000	-
Expenses Total			-	-	-	5,000,000	-

Capital Renewal Projects

Larimer County Five-Year Capital Improvement Plan

Capital Renewal

Department/Office

Facilities

Fund – GL Key

512 - Capital Expenditures: FM620 - Facilities Capital

Capital Project:

CP000303 – Jail Evaporative Cooling Rooftop Units

Description:

This project replaces rooftop evaporative cooling units at the County jail.

Object Type	Cost Center	Object	2027	2028	2029	2030	2031
Expenses	512-FM620-512 - Facilities Capital - FC Det Center 2405 Midpoint	53080 - HVAC Supplies	1,354,501	-	-	-	-
Expenses Total			1,354,501	-	-	-	-

Larimer County Five-Year Capital Improvement Plan

Capital Renewal

Department/Office

Financial Services

Fund – GL Key

101 - General Fund: FN602 - ADA Compliance

Capital Project:

CP000273 - Americans with Disabilities Act Compliance Projects

Description:

This project improves accessibility in County buildings under the County's Americans with Disabilities Act (ADA) Transition Plan. Current work focuses on restroom accessibility.

Object Type	Cost Center	Object	2027	2028	2029	2030	2031
Expenses	101-FN602- FNADACAP - ADA Compliance Capital Projects	53610 - Projects	100,000	150,000	150,000	150,000	150,000
Expenses Total			100,000	150,000	150,000	150,000	150,000

Larimer County Five-Year Capital Improvement Plan

Capital Renewal

Department/Office

Natural Resources

Fund – GL Key

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

Capital Project:

CP000271 - Long View Habitat Restoration

Description:

Natural Resources will restore native shortgrass prairie at Long View Open Space to improve wildlife habitat, support a healthy ecosystem, and increase the amount of carbon stored in plants and soil.

Object Type	Cost Center	Object	2027	2028	2029	2030	2031
Revenues	215-NR727-NRL051 - Acq and Restoration Ext-Cap - Long View Habitat Restoration	48215 - Tfr from Open Lands	50,000	200,000	-	-	-
Revenues Total			50,000	200,000	-	-	-
Expenses	215-NR720-0 - Open Lands Acquisition Extension	58215 - Tfr to Open Lands	50,000	200,000	-	-	-
	215-NR727-NRL051 - Acq and Restoration Ext-Cap - Long View Habitat Restoration	51801 - Land Improvements Non-Capital	50,000	200,000	-	-	-
Expenses Total			100,000	400,000	-	-	-

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:

CP000284 - Boxelder Regional Trail

Description:

Natural Resources is working with partners to identify and secure a route for a trail along Boxelder Creek between Wellington and Fort Collins. Trail connections will be constructed with partners as opportunities allow.

Object Type	Cost Center	Object	2027	2028	2029	2030	2031
Revenues	215-NR717-NRL052 - Open Lands Management Extension-Capital - Boxelder Regional Trail	48215 - Tfr from Open Lands	-	50,000	150,000	1,800,000	-
Revenues Total			-	50,000	150,000	1,800,000	-
Expenses	215-NR710-0 - Open Lands Extension	58215 - Tfr to Open Lands	-	50,000	150,000	1,800,000	-
	215-NR717-NRL052 - Open Lands Management Extension-Capital - Boxelder Regional Trail	55822 - Land Improvements Capital	-	50,000	150,000	1,800,000	-
Expenses Total			-	100,000	300,000	3,600,000	-

Larimer County Five-Year Capital Improvement Plan

Capital Renewal

Department/Office

Natural Resources

Fund – GL Key

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

Capital Project:

CP000294 - Chimney Hollow Open Space Habitat

Description:

Natural Resources will restore and improve native plant communities at Chimney Hollow Open Space to support wildlife habitat, strengthen ecosystem health, and increase the amount of carbon stored in plants and soil.

Object Type	Cost Center	Object	2027	2028	2029	2030	2031
Expenses	215-NR727-NRL063 - Acq and Restoration Ext-Cap - Chimney Hollow Open Space Habitat	51801 - Land Improvements Non- Capital	50,000	-	-	-	-
Expenses Total			50,000	-	-	-	-

Larimer County Five-Year Capital Improvement Plan

Capital Renewal

Department/Office

Natural Resources

Fund – GL Key

220 - Parks: NR617 - Parks Projects-Capital

Capital Project:

CP000245 - Natural Resources Americans with Disabilities Act Improvements

Description:

Natural Resources will complete priority accessibility improvements to help people with disabilities use County-managed open spaces and meet Americans with Disabilities Act (ADA) standards.

Object Type	Cost Center	Object	2027	2028	2029	2030	2031
Revenues	220-NR617-NRP022 - Parks ADA Improvements	48215 - Tfr from Open Lands	1,000	1,000	1,000	1,000	-
		48230 - Tfr from Conservation Trust	9,000	9,000	9,000	9,000	10,000
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	-
	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	10,000
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:

CP000246 - Natural Resources Director Contingency

Description:

Natural Resources sets aside funds each year to address its most urgent facility, infrastructure, and project needs.

Object Type	Cost Center	Object	2027	2028	2029	2030	2031
Revenues	220-NR617-NRP027 - Parks Director Contingency	48230 - Tfr from Conservation Trust	20,916	21,750	-	-	-
Revenues Total			20,916	21,750	-	-	-
Expenses	220-NR617-NRP027 - Parks Director Contingency	51803 - Building Imp Non-Capital	20,916	21,750	-	-	-
	230-NR300-0 - Conservation Trust Fund	58220 - Tfr to Parks	20,916	21,750	-	-	-
Expenses Total			41,832	43,500	-	-	-

Larimer County Five-Year Capital Improvement Plan

Capital Renewal

Department/Office

Natural Resources

Fund – GL Key

220 - Parks: NR617 - Parks Projects-Capital

Capital Project:

CP000247 - Natural Resources Asphalt Maintenance

Description:

This program maintains paved access roads and parking areas at County-managed open spaces and Bureau of Reclamation reservoirs.

Object Type	Cost Center	Object	2027	2028	2029	2030	2031
Revenues	220-NR617-NRP038 - Parks Projects Capital Asphalt Maintenance	48230 - Tfr from Conservation Trust	19,000	75,000	125,000	300,000	150,000
Revenues Total			19,000	75,000	125,000	300,000	150,000
Expenses	220-NR617-NRP038 - Parks Projects Capital Asphalt Maintenance	51801 - Land Improvements Non- Capital	19,000	75,000	125,000	300,000	150,000
	230-NR300-0 - Conservation Trust Fund	58220 - Tfr to Parks	19,000	75,000	125,000	300,000	150,000
Expenses Total			38,000	150,000	250,000	600,000	300,000

Larimer County Five-Year Capital Improvement Plan

Capital Renewal

Department/Office

Natural Resources

Fund – GL Key

220 - Parks: NR617 - Parks Projects-Capital

Capital Project:

CP000249 - Natural Resources Asset Maintenance

Description:

Natural Resources will complete priority maintenance and replacement projects to keep existing facilities, infrastructure, and equipment in service.

Object Type	Cost Center	Object	2027	2028	2029	2030	2031
Revenues	220-NR617-NRP046 - Parks Projects Capital Asset Maintenance	48215 - Tfr from Open Lands	-	30,000	60,000	120,000	-
		48230 - Tfr from Conservation Trust	-	70,000	30,000	170,000	300,000
Revenues Total			-	100,000	90,000	290,000	300,000
Expenses	215-NR710-0 - Open Lands Extension	58220 - Tfr to Parks	-	30,000	60,000	120,000	-
	220-NR617-NRP046 - Parks Projects Capital Asset Maintenance	51803 - Building Imp Non-Capital	-	100,000	90,000	290,000	300,000
	230-NR300-0 - Conservation Trust Fund	58220 - Tfr to Parks	-	70,000	30,000	170,000	300,000
Expenses Total			-	200,000	180,000	580,000	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:

CP000295 - Boat Ramp Repairs

Description:

Natural Resources will repair boat ramps at Carter Lake.

Object Type	Cost Center	Object	2027	2028	2029	2030	2031
Revenues	220-NR617-NRP060 - Parks Projects-Capital - Boat Ramp Repairs	48215 - Tfr from Open Lands	10,000	-	-	-	-
		48230 - Tfr from Conservation Trust	40,000	-	-	-	-
Revenues Total			50,000	-	-	-	-
Expenses	215-NR710-0 - Open Lands Extension	58220 - Tfr to Parks	10,000	-	-	-	-
	220-NR617-NRP060 - Parks Projects-Capital - Boat Ramp Repairs	51801 - Land Improvements Non-Capital	50,000	-	-	-	-
	230-NR300-0 - Conservation Trust Fund	58220 - Tfr to Parks	40,000	-	-	-	-
Expenses Total			100,000	-	-	-	-

Larimer County Five-Year Capital Improvement Plan

Capital Renewal

Department/Office

The Ranch

Fund – GL Key

240 - The Ranch: TR100 - The Ranch Capital

Capital Project:

CP000250 - The Ranch Capital Needs

Description:

A professional engineering assessment will identify the condition of The Ranch's facilities and recommend priorities and a schedule for capital improvements. The findings and proposed investments will be presented to the Board of County Commissioners for consideration. Within approved funding, The Ranch Director will select projects based on facility needs and the assessment's recommendations.

Object Type	Cost Center	Object	2027	2028	2029	2030	2031
Expenses	240-TR100-TR00000 - The Ranch Capital- Overhead Allocation Key	52601 - Buildings Repair/Maint	-	450,000	450,000	450,000	450,000
Expenses Total			-	450,000	450,000	450,000	450,000

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:

CP000251 - Countywide Guardrail and Bridge Rail Replacement

Description:

This project replaces aging guardrails and bridge rails to maintain their safety function and address updated safety standards. A consultant's inventory identified 658 guardrail segments at 353 locations along mainline County roads. Replacements will continue from 2027 through 2031 and will be funded from available fund balance.

Object Type	Cost Center	Object	2027	2028	2029	2030	2031
Expenses	252-RB250-0 - Road and Bridge Capital Improvements	52022 - Roads Contract Construction	126,000	130,000	134,000	138,000	142,000
Expenses Total			126,000	130,000	134,000	138,000	142,000

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:

CP000252 - Road and Bridge Minor Structure Replacements

Description:

This annual program replaces smaller roadway structures identified through inspections.

Object Type	Cost Center	Object	2027	2028	2029	2030	2031
Expenses	252-RB250-0 - Road and Bridge Capital Improvements	52028 - Small Structure Replacements	365,000	383,000	402,000	422,000	443,000
Expenses Total			365,000	383,000	402,000	422,000	443,000

Larimer County Five-Year Capital Improvement Plan

Capital Renewal

Department/Office

Solid Waste

Fund – GL Key

300 - Solid Waste: SW610 - Landfill

Capital Project:

CP000290 - Closing Cost for Old Landfill

Description:

This project funds closure of the existing landfill.

Object Type	Cost Center	Object	2027	2028	2029	2030	2031
Expenses	300-SW610-SWCLC - Solid Waste Closure Capital	55822 - Land Improvements Capital	-	4,000,000	-	-	-
Expenses Total			-	4,000,000	-	-	-

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:

CP000253 - Printer/Scanner Replacement

Description:

This program replaces County-owned printers, large-format printers, and scanners that are not covered by the County's managed print service. As the County moves more equipment to that service, the remaining replacement funds will be spent down and County-owned devices will be phased out.

Object Type	Cost Center	Object	2027	2028	2029	2030	2031
Revenues	508-IT460-0 - IT Printer\Scanner Replacement	48101 - Tfr from General	-	-	-	-	-
Revenues Total			-	-	-	-	-
Expenses	508-IT460-0 - IT Printer\Scanner Replacement	51804 -Equip. Non-Capital	8,000	-	-	-	-
		55811 - Equipment Capital	27,663	-	-	-	-
Expenses Total			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:

CP000254 - Audio/Visual Equipment Replacement

Description:

This program replaces video conferencing systems and other audio and visual equipment in County buildings. Construction budgets pay for the initial equipment in new buildings; future replacements are funded through this program. Security cameras and electronic door access systems were moved to a separate replacement program during the 2026 budget process.

Object Type	Cost Center	Object	2027	2028	2029	2030	2031
Revenues	508-IT461-0 - IT Audio\Visual Replacement	48101 - Tfr from General	155,000	160,000	165,000	170,000	175,000
Revenues Total			155,000	160,000	165,000	170,000	175,000
Expenses	508-IT461-0 - IT Audio\Visual Replacement	51804 -Equip. Non-Capital	466,853	198,248	425,166	396,592	105,138
Expenses Total			466,853	198,248	425,166	396,592	105,138

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:

CP000255 - Information Technology Infrastructure Replacement

Description:

This program funds the servers, data storage, and cloud computing services that support County operations and recovery after a system disruption. Vendors increasingly charge for these services based on use rather than selling equipment for the County to own. Costs continue to rise as departments need more computing capacity and storage.

Object Type	Cost Center	Object	2027	2028	2029	2030	2031
Revenues	508-IT463-0 - IT Infrastructure Replacement	48101 - Tfr from General	1,700,000	1,700,000	1,700,000	1,700,000	1,700,000
Revenues Total			1,700,000	1,700,000	1,700,000	1,700,000	1,700,000
Expenses	508-IT463-0 - IT Infrastructure Replacement	52034 - External Software	1,200,823	1,128,332	860,000	1,470,000	850,000
		55811 - Equipment Capital	-	-	-	182,146	-
		51807 - Computer Hardware Non-Capital	34,000	-	1,608	3,000	8,608
		52605 - Equipment Repair/Maint	450,000	450,000	450,000	450,000	450,000
Expenses Total			1,684,823	1,578,332	1,311,608	2,105,146	1,308,608

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:

CP000256 - Technical Communications Replacement

Description:

This program replaces equipment used by the public safety radio system, including equipment at radio towers, the 911 dispatch center, and in patrol vehicles. Equipment prices and required tower upgrades have increased replacement costs.

Tower equipment replacements are scheduled over four years. The County is also exploring opportunities to share vendor project management costs with other public safety agencies. The current request proposes a one-time 2027 contribution of \$1,600,000 from the Disaster Response Fund to cover future replacement tower equipment.

Object Type	Cost Center	Object	2027	2028	2029	2030	2031
Revenues	508-IT464-0 - IT Technical Comm Replacement	48101 - Tfr from General	550,000	550,000	550,000	550,000	550,000
		48220 - Tfr from Parks	77,000	77,000	77,000	77,000	77,000
		48105 - Tfr from Disaster Response	1,600,000	-	-	-	-
Revenues Total			2,227,000	627,000	627,000	627,000	627,000
Expenses	105-CM200D-0 - County Mgr Office-Disaster	58508 - Tfr to IT Capital	1,600,000	-	-	-	-
	508-IT464-0 - IT Technical Comm Replacement	51804 -Equip. Non-Capital	1,113,652	922,339	749,510	500,881	257,706
		55811 - Equipment Capital	30,000	450,000	450,000	675,000	660,000
Expenses Total			2,743,652	1,372,339	1,199,510	1,175,881	917,706

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:

CP000257 - Enterprise Business Software Replacement

Description:

This program replaces and updates major software systems used to provide County services. Keeping these systems current helps reduce service disruptions, control support costs, and improve efficiency.

Planned investments include systems for managing electronic records, Sheriff dispatch and records, Clerk and Recorder land records, jail security, and property assessment. Total planned spending for 2027–2031 is \$6.4 million.

Object Type	Cost Center	Object	2027	2028	2029	2030	2031
Revenues	508-IT465-0 - IT Business Software	48101 - Tfr from General	635,000	635,000	635,000	735,000	735,000
Revenues Total			635,000	635,000	635,000	735,000	735,000
Expenses	508-IT465-0 - IT Business Software	52034 - External Software	475,000	775,000	1,125,000	2,250,000	1,725,000
Expenses Total			475,000	775,000	1,125,000	2,250,000	1,725,000

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:

CP000258 - Network Replacement

Description:

This program replaces the network equipment that connects County buildings and supports access to County systems. The core network was replaced in 2025, and upgrades to wired and wireless networks in County buildings are scheduled.

Construction budgets pay for network equipment in new buildings. The replacement program then sets aside funds for future replacement of that equipment. As the network expands, contributions to the program increase to prepare for the next major replacement, planned for 2034.

Object Type	Cost Center	Object	2027	2028	2029	2030	2031
Revenues	508-IT491-0 - Network Infrastructure Replacement	48101 - Tfr from General	179,000	183,000	186,000	190,000	194,000
Revenues Total			179,000	183,000	186,000	190,000	194,000
Expenses	508-IT491-0 - Network Infrastructure Replacement	51804 -Equip. Non-Capital	16,263	1,282	2,200	3,497	24,738
		55811 - Equipment Capital	250,000	-	-	419,000	-
Expenses Total			266,263	1,282	2,200	422,497	24,738

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:

CP000259 - Fiber Infrastructure Replacement

Description:

This program expands and maintains the fiber-optic connections that link County facilities. Additional connections support facilities used by Road and Bridge, Fleet, Solid Waste, Natural Resources, and Sheriff's Emergency Services. Backup connections also help maintain access to County systems as more services move to the cloud.

Leased fiber connections are a major cost of this program. The County is evaluating lower-cost options that meet reliability needs, including agreements to exchange County data center space for municipal fiber connections.

Object Type	Cost Center	Object	2027	2028	2029	2030	2031
Revenues	508-IT500-0 - IT Fiber infrastructure	43176 - External Sales	118,400	128,400	133,400	138,400	143,400
		48101 - Tfr from General	250,000	250,000	250,000	250,000	250,000
		48220 - Tfr from Parks	-	-	-	-	-
		48300 - Tfr from Solid Waste	-	-	-	-	-
Revenues Total			368,400	378,400	383,400	388,400	393,400
Expenses	508-IT500-0 - IT Fiber infrastructure	52201 - Technology Services	30,250	30,250	30,250	30,250	30,250
		52452 - Equipment Leases (GASB87)	342,438	352,096	353,811	354,284	354,771
Expenses Total			372,688	382,346	384,061	384,534	385,021

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:

CP000293 - IT Security Equipment Replacement

Description:

This program maintains and replaces electronic door access systems, employee access fobs, and security cameras in County buildings.

Object Type	Cost Center	Object	2027	2028	2029	2030	2031
Revenues	508-IT462-0 - IT Security Systems	48101 - Tfr from General	175,000	175,000	175,000	175,000	175,000
Revenues Total			175,000	175,000	175,000	175,000	175,000
Expenses	508-IT462-0 - IT Security Systems	51804 -Equip. Non-Capital	15,000	15,000	214,000	414,000	384,040
		52034 - External Software	30,000	30,000	30,000	30,000	30,000
Expenses Total			45,000	45,000	244,000	444,000	414,040

Larimer County Five-Year Capital Improvement Plan

Capital Renewal

Department/Office

Facilities

Fund – GL Key

512 - Capital Expenditures: FM620 - Facilities Capital

Capital Project:

CP000302 - 200 W. Oak Boilers

Description:

This project replaces the boilers at the Larimer County Administrative Services Building, 200 West Oak Street.

Object Type	Cost Center	Object	2027	2028	2029	2030	2031
Revenues	512-FM620-518 - Facilities Capital - FC LCCO 200 W Oak	48610 - Tfr from Facilities	1,210,000	-	-	-	-
Revenues Total			1,210,000	-	-	-	-
Expenses	512-FM620-518 - Facilities Capital - FC LCCO 200 W Oak	53080 - HVAC Supplies	1,210,000	-	-	-	-
	610-FM201-0 - Facilities Component Replacement	58512 - Tfr to Capital Expenditures	1,210,000	-	-	-	-
Expenses Total			2,420,000	-	-	-	-

Larimer County Five-Year Capital Improvement Plan

Capital Renewal

Department/Office

Commissioners and County Manager

Fund – GL Key

522 - Replacement Equipment: 522CM110 - Replacement-Non-Departmental Services and Transfers

Capital Project:

CP000301 - Countywide Miscellaneous Equipment Replacement

Description:

This program funds miscellaneous equipment replacements across County departments.

Object Type	Cost Center	Object	2027	2028	2029	2030	2031
Revenues	522-522CM110-0 - Replacement Non-Departmental Services and Transfers	48101 - Tfr from General	1,293,000	1,319,000	1,345,000	1,372,000	1,399,000
	522-522CM850-CMPACPEG - Replacement Public Affairs PEG Fees	43177 - External Contracts	20,000	20,000	20,000	25,000	25,000
Revenues Total			1,313,000	1,339,000	1,365,000	1,397,000	1,424,000
Expenses Total			1,443,463	2,541,313	1,345,640	1,819,819	3,117,518

Larimer County Five-Year Capital Improvement Plan

Capital Renewal

Department/Office

Facilities

Fund – GL Key

610 - Facilities: FM201 - Facilities Building Component Replacement

Capital Project:

CP000260 - General Building Component Replacement

Description:

This program replaces building systems and components, including heating, ventilation, and air conditioning equipment; generators; plumbing; and electronic access controls. Replacements are scheduled to reduce the risk of equipment failures.

Object Type	Cost Center	Object	2027	2028	2029	2030	2031
Expenses	610-FM201-0 - Facilities Component Replacement	51804 -Equip. Non- Capital	25,000	3,145,000	2,485,000	815,000	1,195,000
Expenses Total			25,000	3,145,000	2,485,000	815,000	1,195,000

Larimer County Five-Year Capital Improvement Plan

Capital Renewal

Department/Office

Fleet

Fund – GL Key

612 - Fleet: FL400 - Fleet Equipment Purchases

Capital Project:

CP000261 - Fleet Capital Equipment Plan

Description:

This program replaces County fleet vehicles and equipment. Departments and elected offices contribute toward replacement costs over each vehicle's or equipment unit's service life.

Object Type	Cost Center	Object	2027	2028	2029	2030	2031
Expenses	612-FL400-0 - Fleet Equipment Purchases	55811 - Equipment Capital	6,473,389	8,774,896	7,047,534	8,905,464	7,182,750
Expenses Total			6,473,389	8,774,896	7,047,534	8,905,464	7,182,750

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:

CP000239 - Land Acquisitions & Conservation Easements

Description:

Natural Resources conserves land through direct purchases and conservation easements, which protect conservation values while allowing the land to remain under other ownership. These investments protect wildlife habitat, scenic views, agricultural and other working lands, and opportunities to access nature. They also preserve open land between communities and provide buffers around existing conserved lands.

Object Type	Cost Center	Object	2027	2028	2029	2030	2031
Expenses	215-NR720-0 - Open Lands Acquisition Extension	55712 - Land	3,140,100	2,983,095	2,833,940	2,692,243	2,557,631
		55711 - Conservation Easements	1,693,536	1,608,859	1,528,417	1,451,996	1,379,396
Expenses Total			4,833,636	4,591,954	4,362,357	4,144,239	3,937,027

Section D – Budget by Funds

2027 Budget

ALL FUNDS							
Description	FY2025 Actual	FY2026 Adopted	FY2026 Changes	FY2026 Revised	FY2027 Proposed	Var to Revised (\$)	Var to Revised (%)
Beginning Fund Balance	403,072,452	423,513,694	83,240,485	506,754,179	453,369,769	(53,384,410)	(10.53%)
Revenue							
Assessments	310,038	306,842	(20,335)	286,507	287,225	718	0.25%
Capital Contribution	0	0	0	0	0	0	
Debt Proceeds	120,052,872	0	0	0	0	0	
Direct Federal	1,515,647	1,226,821	643,500	1,870,321	438,000	(1,432,321)	(76.58%)
Direct State	36,980,045	25,066,796	8,810,156	33,876,952	10,123,666	(23,753,286)	(70.12%)
Donations	530,611	40,145,100	(39,912,500)	232,600	127,600	(105,000)	(45.14%)
External Charges for Services	72,015,114	72,324,618	(684,571)	71,640,047	79,263,701	7,623,654	10.64%
Federal Shared	2,711,016	2,620,000	0	2,620,000	2,817,955	197,955	7.56%
Interest Earnings	18,087,172	13,724,024	473,400	14,197,424	14,371,504	174,080	1.23%
Internal Charges for Services	70,868,711	74,341,496	369,300	74,710,796	75,949,736	1,238,940	1.66%
Licenses and Permits	13,108,973	12,010,998	200,000	12,210,998	12,080,878	(130,120)	(1.07%)
Local Government	15,498,401	10,121,427	400,813	10,522,240	9,940,405	(581,835)	(5.53%)
Other Miscellaneous Revenue	11,445,042	12,403,685	(72,397)	12,331,288	12,616,765	285,477	2.32%
Other Taxes	13,384,262	13,402,654	0	13,402,654	13,607,494	204,840	1.53%
Pass Through Other Grants	227,927	100,254	0	100,254	112,000	11,746	11.72%
Pass Through State Grants	29,188,227	42,252,405	39,727	42,292,132	55,188,230	12,896,098	30.49%
Private Grants	206,073	267,833	58,643	326,476	211,040	(115,436)	(35.36%)
Property Taxes	197,288,220	210,018,560	0	210,018,560	205,235,280	(4,783,280)	(2.28%)
Refunds of Expenditures	5,400,453	4,012,000	0	4,012,000	3,058,050	(953,950)	(23.78%)
Sale of Capital Outlay Assets	2,020,417	1,144,904	0	1,144,904	971,008	(173,896)	(15.19%)
Sales and Use Tax	78,719,923	102,895,573	1,616,338	104,511,911	104,447,414	(64,497)	(0.06%)
State Shared	14,217,037	11,863,660	76,025	11,939,685	11,863,000	(76,685)	(0.64%)
Transfer from County Funds	87,019,161	58,342,929	13,732,233	72,075,162	47,481,186	(24,593,976)	(34.12%)
Revenue Total	790,795,343	708,592,579	(14,269,668)	694,322,911	660,192,137	(34,130,774)	(4.92%)
Expense							
Allocations	9,121,884	10,071,176	37,332	10,108,508	10,714,175	605,667	5.99%
Capital Outlay	82,954,712	143,713,299	(39,856,424)	103,856,875	111,233,848	7,376,973	7.10%
Client/Inmate Expenditures	5,574,389	6,473,685	(5,560)	6,468,125	6,279,974	(188,151)	(2.91%)
County Share	4,029,142	4,382,032	0	4,382,032	4,417,912	35,880	0.82%
Debt Service	13,970,921	16,954,838	528,384	17,483,222	17,479,904	(3,318)	(0.02%)
Depreciation/Amortization Exp	0	0	0	0	0	0	
Fees/Dues	2,961,120	2,858,390	297,553	3,155,943	2,833,467	(322,476)	(10.22%)
Insurance	51,249,293	51,215,418	766,000	51,981,418	52,748,989	767,571	1.48%
Inventory Reporting	(70,135)	5,000	0	5,000	5,000	0	0.00%
Non-Capital Assets	5,003,360	11,472,442	2,824,013	14,296,455	8,581,724	(5,714,731)	(39.97%)
Operational Services	32,532,645	43,143,351	(1,701,111)	41,442,240	40,517,186	(925,054)	(2.23%)
Other Expenditures	61,864,593	77,160,081	(7,401,152)	69,758,929	78,540,106	8,781,177	12.59%
Personnel	252,169,860	266,263,717	2,671,862	268,935,579	280,267,297	11,331,718	4.21%
Professional Services	28,924,097	30,763,255	4,559,794	35,323,049	25,030,771	(10,292,278)	(29.14%)
Rentals	19,130,023	21,912,177	118,569	22,030,746	21,816,354	(214,392)	(0.97%)
Repair and Maintenance	8,019,862	7,912,288	5,295,183	13,207,471	8,881,139	(4,326,332)	(32.76%)
Resale Expenditures	239,154	235,870	0	235,870	244,761	8,891	3.77%
Supplies	15,379,113	17,349,814	144,066	17,493,880	20,811,525	3,317,645	18.96%
Transfers to County Funds	87,019,161	51,411,061	8,442,153	59,853,214	47,702,460	(12,150,754)	(20.30%)
Travel and Training	2,171,822	2,621,061	228,144	2,849,205	2,927,884	78,679	2.76%
Utilities	4,532,114	4,453,295	261,556	4,714,851	4,935,863	221,012	4.69%
Expense Total	686,777,130	770,372,250	(22,789,638)	747,582,612	745,970,339	(1,612,273)	(0.22%)
Ending Fund Balance	507,201,320	361,609,314	91,760,455	453,369,769	367,526,382	(85,843,387)	(18.93%)

2027 Budget

101 - GENERAL FUND

Description	FY2025 Actual	FY2026 Adopted	FY2026 Changes	FY2026 Revised	FY2027 Proposed	Var to Revised (\$)	Var to Revised (%)
Beginning Fund Balance	74,783,517	73,342,199	6,751,874	80,094,073	83,530,123	3,436,050	4.29%
Revenue							
Debt Proceeds	0	0	0	0	0	0	
Direct Federal	796,695	642,821	22,000	664,821	132,000	(532,821)	(80.15%)
Direct State	5,044,500	1,018,168	5,586,007	6,604,175	595,194	(6,008,981)	(90.99%)
Donations	42,531	26,230	8,400	34,630	8,370	(26,260)	(75.83%)
External Charges for Services	20,199,749	19,432,855	570,000	20,002,855	20,289,066	286,211	1.43%
Federal Shared	0	0	0	0	0	0	
Interest Earnings	8,040,594	5,994,500	0	5,994,500	6,739,000	744,500	12.42%
Internal Charges for Services	3,015,498	3,029,792	0	3,029,792	2,179,801	(849,991)	(28.05%)
Licenses and Permits	567,016	648,323	0	648,323	270,000	(378,323)	(58.35%)
Local Government	9,530,035	8,806,276	(52,495)	8,753,781	8,925,184	171,403	1.96%
Other Miscellaneous Revenue	9,938,253	9,963,831	(77,702)	9,886,129	10,121,452	235,323	2.38%
Pass Through Other Grants	87,609	0	0	0	0	0	
Pass Through State Grants	1,825,953	560,613	230,738	791,351	558,720	(232,631)	(29.40%)
Private Grants	1,496	0	0	0	0	0	
Property Taxes	164,294,368	175,753,000	0	175,753,000	170,973,000	(4,780,000)	(2.72%)
Refunds of Expenditures	0	0	0	0	0	0	
Sale of Capital Outlay Assets	1,300	0	0	0	0	0	
Sales and Use Tax	13,345,667	13,120,100	0	13,120,100	13,120,101	1	0.00%
State Shared	212,008	282,660	(12,847)	269,813	142,000	(127,813)	(47.37%)
Transfer from County Funds	7,256,755	223,382	1,777,250	2,000,632	226,950	(1,773,682)	(88.66%)
Revenue Total	244,200,026	239,502,551	8,051,351	247,553,902	234,280,838	(13,273,064)	(5.36%)
Expense							
Allocations	544,948	516,068	(18,490)	497,578	498,495	917	0.18%
Capital Outlay	0	130,200	30,000	160,200	0	(160,200)	(100.00%)
Client/Inmate Expenditures	1,839,909	1,918,330	1,780	1,920,110	2,065,630	145,520	7.58%
County Share	0	0	0	0	0	0	
Debt Service	2,704,150	0	0	0	0	0	
Fees/Dues	548,254	581,057	25,978	607,035	574,808	(32,227)	(5.31%)
Insurance	3,018,021	3,051,856	161,000	3,212,856	4,072,933	860,077	26.77%
Non-Capital Assets	642,853	1,462,311	10,815	1,473,126	1,398,811	(74,315)	(5.04%)
Operational Services	6,598,491	9,155,227	404,494	9,559,721	9,055,220	(504,501)	(5.28%)
Other Expenditures	6,063,686	5,324,175	643,027	5,967,202	4,669,645	(1,297,557)	(21.74%)
Personnel	144,571,125	148,589,479	1,658,283	150,247,762	155,688,953	5,441,191	3.62%
Professional Services	14,366,860	14,331,837	182,120	14,513,957	12,072,552	(2,441,405)	(16.82%)
Rentals	9,973,560	10,569,690	48,699	10,618,389	11,144,994	526,605	4.96%
Repair and Maintenance	508,738	453,073	5,200,000	5,653,073	364,610	(5,288,463)	(93.55%)
Resale Expenditures	5,594	5,120	0	5,120	5,120	0	0.00%
Supplies	2,335,231	2,863,446	41,965	2,905,411	2,718,489	(186,922)	(6.43%)
Transfers to County Funds	43,287,156	32,704,575	1,839,547	34,544,122	30,513,273	(4,030,849)	(11.67%)
Travel and Training	1,288,343	1,429,681	146,100	1,575,781	1,572,550	(3,231)	(0.21%)
Utilities	592,554	663,609	(7,200)	656,409	533,528	(122,881)	(18.72%)
Expense Total	238,889,471	233,749,734	10,368,118	244,117,852	236,949,611	(7,168,241)	(2.94%)
Ending Fund Balance							
Inventory Reporting	80,094,073	79,095,016	4,435,107	83,530,123	80,861,350	(2,668,773)	(3.19%)
Ending Fund Balance Total	80,094,073	79,095,016	4,435,107	83,530,123	80,861,350	(2,668,773)	(3.19%)

2027 Budget

102 - DISASTER CONTINGENCY

Description	FY2025 Actual	FY2026 Adopted	FY2026 Changes	FY2026 Revised	FY2027 Proposed	Var to Revised (\$)	Var to Revised (%)
Beginning Fund Balance	18,730,000	23,251,624	0	23,251,624	23,251,624	0	0.00%
Revenue							
Transfer from County Funds	6,063,624	0	0	0	0	0	
Revenue Total	6,063,624	0	0	0	0	0	
Expense							
Transfers to County Funds	1,542,000	0	0	0	0	0	
Expense Total	1,542,000	0	0	0	0	0	
Ending Fund Balance	23,251,624	23,251,624	0	23,251,624	23,251,624	0	0.00%

2027 Budget

105 - DISASTER RESPONSE

Description	FY2025 Actual	FY2026 Adopted	FY2026 Changes	FY2026 Revised	FY2027 Proposed	Var to Revised (\$)	Var to Revised (%)
Beginning Fund Balance	37,091,192	8,118,306	8,691,676	16,809,982	8,959,176	(7,850,806)	(46.70%)
Revenue							
Direct Federal	0	0	0	0	0	0	
Direct State	445,919	0	1,075,335	1,075,335	0	(1,075,335)	(100.00%)
External Charges for Services	0	0	0	0	0	0	
Interest Earnings	0	0	0	0	0	0	
Local Government	0	0	58,505	58,505	0	(58,505)	(100.00%)
Other Miscellaneous Revenue	0	0	0	0	0	0	
Pass Through Other Grants	0	0	0	0	0	0	
Pass Through State Grants	1,097,740	0	0	0	536,689	536,689	
Refunds of Expenditures	0	0	0	0	0	0	
Sales and Use Tax	0	0	0	0	0	0	
Transfer from County Funds	0	0	0	0	0	0	
Revenue Total	1,543,659	0	1,133,840	1,133,840	536,689	(597,151)	(52.67%)
Expense							
Allocations	915	0	0	0	0	0	
Capital Outlay	1,122,241	0	0	0	0	0	
Client/Inmate Expenditures	6,250	60,000	(7,295)	52,705	0	(52,705)	(100.00%)
Debt Service	0	0	0	0	0	0	
Fees/Dues	0	0	0	0	0	0	
Non-Capital Assets	197,063	0	0	0	0	0	
Operational Services	95,224	0	325	325	15,000	14,675	4515.38%
Other Expenditures	3,782,397	600,751	3,871,600	4,472,351	1,102,506	(3,369,845)	(75.35%)
Personnel	58,731	100,000	0	100,000	100,000	0	0.00%
Professional Services	678,762	2,295,254	2,064,011	4,359,265	0	(4,359,265)	(100.00%)
Rentals	5,944	0	0	0	0	0	
Repair and Maintenance	3,995	0	0	0	0	0	
Supplies	0	0	0	0	0	0	
Transfers to County Funds	15,872,898	0	0	0	1,600,000	1,600,000	
Travel and Training	40	0	0	0	0	0	
Utilities	410	0	0	0	0	0	
Expense Total	21,824,869	3,056,005	5,928,641	8,984,646	2,817,506	(6,167,140)	(68.64%)
Ending Fund Balance	16,809,982	5,062,301	3,896,875	8,959,176	6,678,359	(2,280,817)	(25.46%)

2027 Budget

125 - SECTION 125

Description	FY2025 Actual	FY2026 Adopted	FY2026 Changes	FY2026 Revised	FY2027 Proposed	Var to Revised (\$)	Var to Revised (%)
Beginning Fund Balance	244,957	241,757	844	242,601	220,601	(22,000)	(9.07%)
Revenue							
Other Miscellaneous Revenue	25,658	5,000	0	5,000	5,000	0	0.00%
Revenue Total	25,658	5,000	0	5,000	5,000	0	0.00%
Expense							
Insurance	0	0	0	0	0	0	
Operational Services	0	0	0	0	0	0	
Personnel	2,302	0	0	0	0	0	
Professional Services	25,712	27,000	0	27,000	27,000	0	0.00%
Expense Total	28,014	27,000	0	27,000	27,000	0	0.00%
Ending Fund Balance	242,601	219,757	844	220,601	198,601	(22,000)	(9.97%)

2027 Budget

200 - SALES TAX

Description	FY2025 Actual	FY2026 Adopted	FY2026 Changes	FY2026 Revised	FY2027 Proposed	Var to Revised (\$)	Var to Revised (%)
Beginning Fund Balance	7,876,305	3,647,761	(150,408)	3,497,353	3,914,149	416,796	11.92%
Revenue							
Direct State	0	0	0	0	0	0	
Interest Earnings	420,711	401,431	(5)	401,426	300,000	(101,426)	(25.27%)
Other Taxes	0	0	0	0	0	0	
Pass Through State Grants	0	0	0	0	0	0	
Sales and Use Tax	13,980,380	14,292,397	626,400	14,918,797	14,663,039	(255,758)	(1.71%)
Revenue Total	14,401,091	14,693,828	626,395	15,320,223	14,963,039	(357,184)	(2.33%)
Expense							
Fees/Dues	587	1,000	0	1,000	1,000	0	0.00%
Insurance	1,864	2,390	0	2,390	2,765	375	15.69%
Operational Services	7,316	4,780	0	4,780	4,900	120	2.51%
Other Expenditures	12,353,192	12,384,537	253,415	12,637,952	12,476,950	(161,002)	(1.27%)
Personnel	400,517	541,725	0	541,725	459,877	(81,848)	(15.11%)
Professional Services	0	5,000	0	5,000	5,150	150	3.00%
Rentals	11,475	15,830	0	15,830	16,250	420	2.65%
Supplies	738	3,000	0	3,000	3,083	83	2.77%
Transfers to County Funds	6,000,000	0	1,677,250	1,677,250	0	(1,677,250)	(100.00%)
Travel and Training	2,012	10,500	0	10,500	10,800	300	2.86%
Utilities	2,340	4,000	0	4,000	3,835	(165)	(4.13%)
Expense Total	18,780,042	12,972,762	1,930,665	14,903,427	12,984,610	(1,918,817)	(12.88%)
Ending Fund Balance	3,497,353	5,368,827	(1,454,678)	3,914,149	5,892,578	1,978,429	50.55%

2027 Budget

215 - OPEN LANDS

Description	FY2025 Actual	FY2026 Adopted	FY2026 Changes	FY2026 Revised	FY2027 Proposed	Var to Revised (\$)	Var to Revised (%)
Beginning Fund Balance	39,253,808	32,104,816	4,896,970	37,001,786	37,931,119	929,333	2.51%
Revenue							
Direct Federal	0	0	0	0	0	0	
Direct State	1,566,402	0	346,829	346,829	0	(346,829)	(100.00%)
Donations	346,500	0	76,000	76,000	0	(76,000)	(100.00%)
External Charges for Services	168,297	174,975	0	174,975	177,984	3,009	1.72%
Interest Earnings	1,328,875	916,701	6	916,707	808,751	(107,956)	(11.78%)
Licenses and Permits	1,595,053	1,564,088	0	1,564,088	1,564,659	571	0.04%
Local Government	3,581,118	231,118	314,382	545,500	345,500	(200,000)	(36.66%)
Other Miscellaneous Revenue	7,528	0	0	0	0	0	
Pass Through State Grants	0	0	0	0	0	0	
Refunds of Expenditures	5	0	0	0	0	0	
Sale of Capital Outlay Assets	6,723	0	0	0	0	0	
Sales and Use Tax	12,247,122	12,183,571	252,009	12,435,580	12,373,378	(62,202)	(0.50%)
State Shared	2,852,654	0	88,872	88,872	0	(88,872)	(100.00%)
Transfer from County Funds	12,310,862	2,895,730	3,871,126	6,766,856	100,000	(6,666,856)	(98.52%)
Revenue Total	36,011,139	17,966,183	4,949,224	22,915,407	15,370,272	(7,545,135)	(32.93%)
Expense							
Allocations	2,619,707	2,683,959	0	2,683,959	3,247,628	563,669	21.00%
Capital Outlay	18,836,950	4,601,440	3,538,324	8,139,764	4,883,636	(3,256,128)	(40.00%)
Fees/Dues	162,814	139,440	0	139,440	167,469	28,029	20.10%
Insurance	3,500	0	0	0	0	0	
Non-Capital Assets	128,660	159,410	936,573	1,095,983	103,200	(992,783)	(90.58%)
Operational Services	263,452	99,876	114,968	214,844	96,708	(118,136)	(54.99%)
Other Expenditures	1,236,201	184,127	18,983	203,110	181,827	(21,283)	(10.48%)
Personnel	2,036,109	2,023,836	40,000	2,063,836	2,442,804	378,968	18.36%
Professional Services	6,294	150,000	0	150,000	20,000	(130,000)	(86.67%)
Rentals	241,566	218,120	0	218,120	260,813	42,693	19.57%
Repair and Maintenance	46,160	28,835	0	28,835	28,105	(730)	(2.53%)
Resale Expenditures	15,332	14,000	0	14,000	14,000	0	0.00%
Supplies	61,998	77,114	0	77,114	73,837	(3,277)	(4.25%)
Transfers to County Funds	12,514,107	2,758,490	4,076,330	6,834,820	111,000	(6,723,820)	(98.38%)
Travel and Training	17,493	25,000	5,000	30,000	23,550	(6,450)	(21.50%)
Utilities	72,822	92,249	0	92,249	87,515	(4,734)	(5.13%)
Expense Total	38,263,161	13,255,896	8,730,178	21,986,074	11,742,092	(10,243,982)	(46.59%)
Ending Fund Balance	37,001,786	36,815,103	1,116,016	37,931,119	41,559,299	3,628,180	9.57%

2027 Budget

220 - PARKS

Description	FY2025 Actual	FY2026 Adopted	FY2026 Changes	FY2026 Revised	FY2027 Proposed	Var to Revised (\$)	Var to Revised (%)
Beginning Fund Balance	2,863,041	801,585	1,977,705	2,779,290	1,725,657	(1,053,633)	(37.91%)
Revenue							
Direct Federal	363,104	0	611,500	611,500	0	(611,500)	(100.00%)
Direct State	347,520	350,000	40,440	390,440	350,000	(40,440)	(10.36%)
Donations	82,000	80,000	3,100	83,100	80,000	(3,100)	(3.73%)
External Charges for Services	312,140	387,728	0	387,728	406,679	18,951	4.89%
Interest Earnings	0	0	0	0	0	0	
Internal Charges for Services	11,201	5,238	0	5,238	5,238	0	0.00%
Licenses and Permits	4,512,811	4,571,227	0	4,571,227	4,650,649	79,422	1.74%
Other Miscellaneous Revenue	61	0	0	0	0	0	
Pass Through Other Grants	0	0	0	0	0	0	
Pass Through State Grants	0	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	2,088,255	3,151,254	529,731	3,680,985	1,190,025	(2,490,960)	(67.67%)
Revenue Total	7,717,091	8,545,447	1,184,771	9,730,218	6,682,591	(3,047,627)	(31.32%)
Expense							
Allocations	(2,236,911)	(2,373,545)	57,580	(2,315,965)	(2,772,833)	(456,868)	19.73%
Capital Outlay	1,172,929	200,000	701,245	901,245	0	(901,245)	(100.00%)
Debt Service	0	0	0	0	0	0	
Fees/Dues	469,028	505,908	5,439	511,347	508,517	(2,830)	(0.55%)
Insurance	325,460	354,651	0	354,651	370,062	15,411	4.35%
Non-Capital Assets	19,045	1,888,980	552,017	2,440,997	119,476	(2,321,521)	(95.11%)
Operational Services	303,655	284,733	627	285,360	275,155	(10,205)	(3.58%)
Other Expenditures	18,885	133,994	13,366	147,360	133,035	(14,325)	(9.72%)
Personnel	5,813,825	6,213,880	24,604	6,238,484	6,568,105	329,621	5.28%
Professional Services	79,058	130,860	(91,396)	39,464	73,660	34,196	86.65%
Rentals	808,887	805,084	(5,604)	799,480	857,107	57,627	7.21%
Repair and Maintenance	356,910	421,883	(28,811)	393,072	364,363	(28,709)	(7.30%)
Supplies	255,089	311,847	(8,950)	302,897	327,889	24,992	8.25%
Transfers to County Funds	84,765	50,380	226,434	276,814	37,523	(239,291)	(86.44%)
Travel and Training	51,458	113,549	16,550	130,099	107,773	(22,326)	(17.16%)
Utilities	278,759	282,986	(4,440)	278,546	282,502	3,956	1.42%
Expense Total	7,800,842	9,325,190	1,458,661	10,783,851	7,252,334	(3,531,517)	(32.75%)
Ending Fund Balance	2,779,290	21,842	1,703,815	1,725,657	1,155,914	(569,743)	(33.02%)

2027 Budget

225 - PEST CONTROL

Description	FY2025 Actual	FY2026 Adopted	FY2026 Changes	FY2026 Revised	FY2027 Proposed	Var to Revised (\$)	Var to Revised (%)
Beginning Fund Balance	1,328,429	1,642,620	47,952	1,690,572	1,964,041	273,469	16.18%
Revenue							
Direct Federal	142,868	140,000	10,000	150,000	150,000	0	0.00%
Direct State	0	0	68,826	68,826	68,826	0	0.00%
External Charges for Services	334,936	423,596	(154,696)	268,900	268,900	0	0.00%
Internal Charges for Services	211,966	191,000	2,300	193,300	223,300	30,000	15.52%
Local Government	0	0	80,421	80,421	80,421	0	0.00%
Other Miscellaneous Revenue	0	0	0	0	0	0	0.00%
Other Taxes	67,093	54,989	0	54,989	54,989	0	0.00%
Pass Through State Grants	24,000	36,700	(6,700)	30,000	30,000	0	0.00%
Property Taxes	1,004,841	1,086,937	0	1,086,937	1,062,937	(24,000)	(2.21%)
Sale of Capital Outlay Assets	1,472	0	0	0	0	0	0.00%
State Shared	0	0	0	0	0	0	0.00%
Transfer from County Funds	708,000	111,000	0	111,000	114,000	3,000	2.70%
Revenue Total	2,495,176	2,044,222	151	2,044,373	2,053,373	9,000	0.44%
Expense							
Allocations	449,529	631,544	0	631,544	527,268	(104,276)	(16.51%)
Capital Outlay	0	0	0	0	0	0	0.00%
Fees/Dues	14,350	7,500	0	7,500	7,500	0	0.00%
Insurance	3,394	0	0	0	0	0	0.00%
Non-Capital Assets	399	0	0	0	0	0	0.00%
Operational Services	10,458	17,568	(2,737)	14,831	12,796	(2,035)	(13.72%)
Other Expenditures	195	1,000	0	1,000	0	(1,000)	(100.00%)
Personnel	746,628	755,251	0	755,251	763,340	8,089	1.07%
Professional Services	14	500	0	500	500	0	0.00%
Rentals	187,482	186,686	0	186,686	178,404	(8,282)	(4.44%)
Repair and Maintenance	9,164	10,575	0	10,575	3,000	(7,575)	(71.63%)
Supplies	106,805	156,517	0	156,517	156,517	0	0.00%
Transfers to County Funds	600,000	0	0	0	0	0	0.00%
Travel and Training	0	0	0	0	0	0	0.00%
Utilities	4,617	6,500	0	6,500	1,901	(4,599)	(70.75%)
Expense Total	2,133,034	1,773,641	(2,737)	1,770,904	1,651,226	(119,678)	(6.76%)
Ending Fund Balance	1,690,572	1,913,201	50,840	1,964,041	2,366,188	402,147	20.48%

2027 Budget

230 - CONSERVATION TRUST FUND

Description	FY2025 Actual	FY2026 Adopted	FY2026 Changes	FY2026 Revised	FY2027 Proposed	Var to Revised (\$)	Var to Revised (%)
Beginning Fund Balance	6,258,561	5,728,545	(131,409)	5,597,136	3,298,934	(2,298,202)	(41.06%)
Revenue							
Interest Earnings	291,493	85,002	125,000	210,002	115,462	(94,540)	(45.02%)
State Shared	767,289	731,000	0	731,000	731,000	0	0.00%
Revenue Total	1,058,783	816,002	125,000	941,002	846,462	(94,540)	(10.05%)
Expense							
Allocations	0	0	0	0	0	0	
Transfers to County Funds	1,720,207	3,119,637	119,567	3,239,204	892,422	(2,346,782)	(72.45%)
Expense Total	1,720,207	3,119,637	119,567	3,239,204	892,422	(2,346,782)	(72.45%)
Ending Fund Balance	5,597,136	3,424,910	(125,976)	3,298,934	3,252,974	(45,960)	(1.39%)

2027 Budget

240 - THE RANCH

Description	FY2025 Actual	FY2026 Adopted	FY2026 Changes	FY2026 Revised	FY2027 Proposed	Var to Revised (\$)	Var to Revised (%)
Beginning Fund Balance	2,634,686	99,603,196	24,076,892	123,680,088	90,357,141	(33,322,947)	(26.94%)
Revenue							
Debt Proceeds	120,052,872	0	0	0	0	0	
Direct State	50,000	0	0	0	0	0	
Donations	43,043	40,031,400	(40,000,000)	31,400	31,900	500	1.59%
External Charges for Services	9,643,420	9,519,688	0	9,519,688	9,547,689	28,001	0.29%
Interest Earnings	1,325,662	2,936,195	9	2,936,204	2,873,453	(62,751)	(2.14%)
Internal Charges for Services	70,707	85,500	0	85,500	65,200	(20,300)	(23.74%)
Licenses and Permits	32,045	30,000	0	30,000	100,000	70,000	233.33%
Other Miscellaneous Revenue	379,587	284,900	0	284,900	265,792	(19,108)	(6.71%)
Pass Through State Grants	0	0	0	0	0	0	
Refunds of Expenditures	1,069,985	850,000	0	850,000	950,000	100,000	11.76%
Sale of Capital Outlay Assets	840	0	0	0	0	0	
Sales and Use Tax	14,653,400	14,567,379	302,126	14,869,505	14,799,338	(70,167)	(0.47%)
Transfer from County Funds	371,626	273,000	0	273,000	280,000	7,000	2.56%
Revenue Total	147,693,188	68,578,062	(39,697,865)	28,880,197	28,913,372	33,175	0.11%
Expense							
Allocations	436,361	499,689	28,333	528,022	584,556	56,534	10.71%
Capital Outlay	6,953,165	82,804,200	(52,204,552)	30,599,648	83,012,000	52,412,352	171.28%
Debt Service	640,765	0	0	0	0	0	
Fees/Dues	127,478	199,927	13,611	213,538	119,059	(94,479)	(44.24%)
Insurance	216,152	183,424	0	183,424	195,889	12,465	6.80%
Non-Capital Assets	736,005	137,500	1,047,536	1,185,036	55,700	(1,129,336)	(95.30%)
Operational Services	1,347,627	1,149,608	24,773	1,174,381	1,306,540	132,159	11.25%
Other Expenditures	2,895,159	2,184,350	(683,146)	1,501,204	1,098,372	(402,832)	(26.83%)
Personnel	4,149,295	5,138,435	124,471	5,262,906	5,470,057	207,151	3.94%
Professional Services	5,833,586	6,073,526	1,575,559	7,649,085	5,899,670	(1,749,415)	(22.87%)
Rentals	514,183	605,909	2,550	608,459	606,167	(2,292)	(0.38%)
Repair and Maintenance	1,021,892	977,734	35,600	1,013,334	803,484	(209,850)	(20.71%)
Resale Expenditures	218,228	216,750	0	216,750	225,641	8,891	4.10%
Supplies	229,873	199,020	15,246	214,266	191,908	(22,358)	(10.43%)
Transfers to County Funds	783,261	10,658,250	503,025	11,161,275	11,041,100	(120,175)	(1.08%)
Travel and Training	76,370	103,025	16,150	119,175	107,150	(12,025)	(10.09%)
Utilities	468,383	465,811	106,830	572,641	465,952	(106,689)	(18.63%)
Expense Total	26,647,786	111,597,158	(49,394,014)	62,203,144	111,183,245	48,980,101	78.74%
Ending Fund Balance	123,680,088	56,584,100	33,773,041	90,357,141	8,087,268	(82,269,873)	(91.05%)

2027 Budget

245 - BUILDING INSPECTION

Description	FY2025 Actual	FY2026 Adopted	FY2026 Changes	FY2026 Revised	FY2027 Proposed	Var to Revised (\$)	Var to Revised (%)
Beginning Fund Balance	4,205,119	3,592,549	934,235	4,526,784	3,907,866	(618,918)	(13.67%)
Revenue							
Direct State	0	0	249,999	249,999	249,999	0	0.00%
External Charges for Services	32,997	22,500	0	22,500	22,500	0	0.00%
Licenses and Permits	4,029,107	2,977,500	200,000	3,177,500	2,977,500	(200,000)	(6.29%)
Other Miscellaneous Revenue	0	0	0	0	0	0	
Revenue Total	4,062,104	3,000,000	449,999	3,449,999	3,249,999	(200,000)	(5.80%)
Expense							
Allocations	305,994	312,926	0	312,926	317,711	4,785	1.53%
Fees/Dues	3,747	4,000	2,000	6,000	5,000	(1,000)	(16.67%)
Insurance	13,251	18,500	0	18,500	19,321	821	4.44%
Non-Capital Assets	0	0	0	0	0	0	
Operational Services	87,578	87,600	0	87,600	112,558	24,958	28.49%
Other Expenditures	54,193	55,500	30,000	85,500	85,000	(500)	(0.58%)
Personnel	2,823,165	2,726,015	342,000	3,068,015	2,989,401	(78,614)	(2.56%)
Professional Services	130,160	130,000	0	130,000	130,000	0	0.00%
Rentals	215,301	212,832	0	212,832	204,496	(8,336)	(3.92%)
Repair and Maintenance	36,779	41,000	(3,000)	38,000	40,000	2,000	5.26%
Supplies	41,046	36,500	3,000	39,500	36,700	(2,800)	(7.09%)
Transfers to County Funds	0	0	0	0	0	0	
Travel and Training	15,789	20,545	29,999	50,544	50,544	0	0.00%
Utilities	13,435	13,000	6,500	19,500	15,500	(4,000)	(20.51%)
Expense Total	3,740,438	3,658,418	410,499	4,068,917	4,006,231	(62,686)	(1.54%)
Ending Fund Balance	4,526,784	2,934,131	973,735	3,907,866	3,151,634	(756,232)	(19.35%)

2027 Budget

246 - PUBLIC TRUSTEE

Description	FY2025 Actual	FY2026 Adopted	FY2026 Changes	FY2026 Revised	FY2027 Proposed	Var to Revised (\$)	Var to Revised (%)
Beginning Fund Balance	304,131	0	0	0	0	0	
Revenue							
External Charges for Services	467,922	440,000	0	440,000	500,000	60,000	13.64%
Interest Earnings	14,054	15,000	0	15,000	12,000	(3,000)	(20.00%)
Other Miscellaneous Revenue	0	0	0	0	0	0	
Revenue Total	481,977	455,000	0	455,000	512,000	57,000	12.53%
Expense							
Fees/Dues	910	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	5,398	6,500	0	6,500	6,626	126	1.94%
Other Expenditures	0	0	0	0	0	0	
Personnel	209,452	310,389	0	310,389	425,606	115,217	37.12%
Professional Services	0	0	0	0	0	0	
Rentals	6,571	8,952	0	8,952	9,033	81	0.90%
Supplies	66	1,000	0	1,000	2,000	1,000	100.00%
Transfers to County Funds	226,795	0	0	0	0	0	
Travel and Training	2	1,200	0	1,200	1,200	0	0.00%
Utilities	432	450	0	450	550	100	22.22%
Expense Total	449,626	330,291	0	330,291	446,815	116,524	35.28%
Ending Fund Balance	447,141	0	0	0	0	0	

2027 Budget

252 - ROAD AND BRIDGE

Description	FY2025 Actual	FY2026 Adopted	FY2026 Changes	FY2026 Revised	FY2027 Proposed	Var to Revised (\$)	Var to Revised (%)
Beginning Fund Balance	27,945,921	24,333,995	11,687,531	36,021,526	28,429,781	(7,591,745)	(21.08%)
Revenue							
Direct Federal	0	444,000	0	444,000	156,000	(288,000)	(64.86%)
Direct State	118,285	2,430,305	0	2,430,305	1,563,350	(866,955)	(35.67%)
External Charges for Services	496,273	350,000	0	350,000	450,000	100,000	28.57%
Federal Shared	2,711,016	2,620,000	0	2,620,000	2,817,955	197,955	7.56%
Interest Earnings	11,049	0	0	0	0	0	
Internal Charges for Services	85,622	35,000	0	35,000	35,000	0	0.00%
Licenses and Permits	0	0	0	0	0	0	
Local Government	1,689,622	500,000	0	500,000	0	(500,000)	(100.00%)
Other Miscellaneous Revenue	65,831	900,000	0	900,000	1,365,000	465,000	51.67%
Other Taxes	13,068,691	13,084,992	0	13,084,992	13,300,372	215,380	1.65%
Pass Through State Grants	1,330,413	4,898,025	0	4,898,025	4,158,167	(739,858)	(15.11%)
Property Taxes	3,655,785	3,774,000	0	3,774,000	3,878,000	104,000	2.76%
State Shared	10,385,085	10,850,000	0	10,850,000	10,990,000	140,000	1.29%
Transfer from County Funds	4,057,239	1,452,757	0	1,452,757	1,741,350	288,593	19.87%
Revenue Total	37,674,911	41,339,079	0	41,339,079	40,455,194	(883,885)	(2.14%)
Expense							
Capital Outlay	2,337,209	15,221,034	0	15,221,034	13,157,160	(2,063,874)	(13.56%)
Debt Service	30,000	0	0	0	0	0	
Fees/Dues	14,472	20,600	0	20,600	17,200	(3,400)	(16.50%)
Insurance	261,733	173,228	0	173,228	140,069	(33,159)	(19.14%)
Inventory Reporting	(70,135)	5,000	0	5,000	5,000	0	0.00%
Non-Capital Assets	68,777	21,700	0	21,700	5,000	(16,700)	(76.96%)
Operational Services	7,373,486	12,636,491	0	12,636,491	9,650,999	(2,985,492)	(23.63%)
Other Expenditures	1,531,428	1,577,400	0	1,577,400	1,717,124	139,724	8.86%
Personnel	8,865,564	9,768,666	0	9,768,666	10,652,572	883,906	9.05%
Professional Services	699,700	600,000	0	600,000	292,000	(308,000)	(51.33%)
Rentals	2,149,764	2,244,325	0	2,244,325	2,318,432	74,107	3.30%
Repair and Maintenance	59,058	103,000	0	103,000	64,500	(38,500)	(37.38%)
Supplies	5,744,592	5,932,937	0	5,932,937	6,645,899	712,962	12.02%
Transfers to County Funds	344,714	408,983	0	408,983	300,383	(108,600)	(26.55%)
Travel and Training	53,661	58,500	0	58,500	51,000	(7,500)	(12.82%)
Utilities	135,284	158,960	0	158,960	154,560	(4,400)	(2.77%)
Expense Total	29,599,307	48,930,824	0	48,930,824	45,171,898	(3,758,926)	(7.68%)
Ending Fund Balance	36,021,526	16,742,250	11,687,531	28,429,781	23,713,077	(4,716,704)	(16.59%)

2027 Budget

255 - TRANSPORTATION EXPANSION

Description	FY2025 Actual	FY2026 Adopted	FY2026 Changes	FY2026 Revised	FY2027 Proposed	Var to Revised (\$)	Var to Revised (%)
Beginning Fund Balance	3,572,865	3,398,813	733,001	4,131,814	3,747,917	(383,897)	(9.29%)
Revenue							
Interest Earnings	136,736	76,000	0	76,000	78,360	2,360	3.11%
Licenses and Permits	1,311,482	1,008,860	0	1,008,860	1,031,570	22,710	2.25%
Other Miscellaneous Revenue	12,706	0	0	0	0	0	
Revenue Total	1,460,924	1,084,860	0	1,084,860	1,109,930	25,070	2.31%
Expense							
Professional Services	0	16,000	0	16,000	16,400	400	2.50%
Transfers to County Funds	901,974	1,452,757	0	1,452,757	1,741,350	288,593	19.87%
Expense Total	901,974	1,468,757	0	1,468,757	1,757,750	288,993	19.68%
Ending Fund Balance	4,131,814	3,014,916	733,001	3,747,917	3,100,097	(647,820)	(17.28%)

2027 Budget

262 - HUMAN SERVICES

Description	FY2025 Actual	FY2026 Adopted	FY2026 Changes	FY2026 Revised	FY2027 Proposed	Var to Revised (\$)	Var to Revised (%)
Beginning Fund Balance	12,422,304	12,422,304	383,677	12,805,981	11,578,123	(1,227,858)	(9.59%)
Revenue							
Direct Federal	0	0	0	0	0	0	
Direct State	24,190,476	17,189,528	0	17,189,528	2,245,611	(14,943,917)	(86.94%)
External Charges for Services	0	0	0	0	0	0	
Interest Earnings	0	0	0	0	0	0	
Local Government	20,000	20,000	0	20,000	20,000	0	0.00%
Other Miscellaneous Revenue	601,376	1,039,594	0	1,039,594	665,224	(374,370)	(36.01%)
Pass Through State Grants	19,170,243	31,011,248	115,859	31,127,107	44,530,254	13,403,147	43.06%
Private Grants	125,000	120,000	0	120,000	120,000	0	0.00%
Property Taxes	12,869,230	13,429,000	0	13,429,000	13,873,000	444,000	3.31%
Refunds of Expenditures	560,161	662,000	0	662,000	608,050	(53,950)	(8.15%)
Transfer from County Funds	50,000	1,000,000	(1,000,000)	0	1,000,000	1,000,000	
Revenue Total	57,586,486	64,471,370	(884,141)	63,587,229	63,062,139	(525,090)	(0.83%)
Expense							
Allocations	3,455,308	3,902,548	0	3,902,548	3,856,046	(46,502)	(1.19%)
Capital Outlay	0	0	0	0	0	0	
Client/Inmate Expenditures	991,089	1,227,630	0	1,227,630	1,213,385	(14,245)	(1.16%)
County Share	4,029,142	4,382,032	0	4,382,032	4,417,912	35,880	0.82%
Debt Service	75,105	0	0	0	0	0	
Fees/Dues	74,938	83,942	0	83,942	86,060	2,118	2.52%
Insurance	239,054	229,226	0	229,226	253,063	23,837	10.40%
Non-Capital Assets	171	0	0	0	0	0	
Operational Services	3,570,235	4,967,559	0	4,967,559	3,759,089	(1,208,470)	(24.33%)
Other Expenditures	81,827	460,042	0	460,042	22,050	(437,992)	(95.21%)
Personnel	40,517,815	44,753,196	115,859	44,869,055	44,841,255	(27,800)	(0.06%)
Professional Services	1,584,470	1,746,650	0	1,746,650	1,786,810	40,160	2.30%
Rentals	1,135,145	1,237,717	0	1,237,717	1,396,918	159,201	12.86%
Repair and Maintenance	959,191	990,500	90,793	1,081,293	1,099,453	18,160	1.68%
Supplies	130,220	143,535	0	143,535	147,160	3,625	2.53%
Transfers to County Funds	0	0	0	0	0	0	
Travel and Training	236,075	317,212	0	317,212	358,135	40,923	12.90%
Utilities	123,024	166,646	0	166,646	170,830	4,184	2.51%
Expense Total	57,202,809	64,608,435	206,652	64,815,087	63,408,166	(1,406,921)	(2.17%)
Ending Fund Balance	12,805,981	12,285,239	(707,116)	11,578,123	11,232,096	(346,027)	(2.99%)

2027 Budget

263 - EARLY CHILDHOOD

Description	FY2025 Actual	FY2026 Adopted	FY2026 Changes	FY2026 Revised	FY2027 Proposed	Var to Revised (\$)	Var to Revised (%)
Beginning Fund Balance	0	0	0	0	17,209,915	17,209,915	
Revenue							
Interest Earnings	0	0	0	0	0	0	
Sales and Use Tax	0	24,366,063	(68,227)	24,297,836	24,745,779	447,943	1.84%
Revenue Total	0	24,366,063	(68,227)	24,297,836	24,745,779	447,943	1.84%
Expense							
Operational Services	0	500	0	500	1,160	660	132.00%
Other Expenditures	0	18,315,000	(11,422,504)	6,892,496	19,812,003	12,919,507	187.44%
Personnel	0	187,175	0	187,175	116,849	(70,326)	(37.57%)
Professional Services	0	0	0	0	0	0	
Rentals	0	4,000	0	4,000	11,888	7,888	197.20%
Repair and Maintenance	0	0	0	0	0	0	
Supplies	0	0	0	0	0	0	
Travel and Training	0	3,750	0	3,750	460	(3,290)	(87.73%)
Expense Total	0	18,510,425	(11,422,504)	7,087,921	19,942,360	12,854,439	181.36%
Ending Fund Balance	0	5,855,638	11,354,277	17,209,915	22,013,334	4,803,419	27.91%

2027 Budget

265 - BEHAVIORAL HEALTH

Description	FY2025 Actual	FY2026 Adopted	FY2026 Changes	FY2026 Revised	FY2027 Proposed	Var to Revised (\$)	Var to Revised (%)
Beginning Fund Balance	31,073,912	30,312,493	2,207,858	32,520,351	30,813,391	(1,706,960)	(5.25%)
Revenue							
Capital Contribution	0	0	0	0	0	0	
Direct State	400,110	0	400,000	400,000	400,000	0	0.00%
Donations	0	0	0	0	0	0	
External Charges for Services	5,118,656	5,081,537	(1,438,886)	3,642,651	5,085,433	1,442,782	39.61%
Interest Earnings	1,431,815	1,100,000	0	1,100,000	1,208,823	108,823	9.89%
Local Government	0	0	0	0	0	0	
Other Miscellaneous Revenue	0	100	0	100	100	0	0.00%
Pass Through State Grants	0	400,000	(400,000)	0	0	0	
Sales and Use Tax	24,493,354	24,366,063	504,030	24,870,093	24,745,779	(124,314)	(0.50%)
Transfer from County Funds	0	0	0	0	0	0	
Revenue Total	31,443,936	30,947,700	(934,856)	30,012,844	31,440,135	1,427,291	4.76%
Expense							
Capital Outlay	290,010	0	0	0	0	0	
Client/Inmate Expenditures	958,451	1,500,000	0	1,500,000	1,500,000	0	0.00%
Fees/Dues	1,800	3,700	0	3,700	5,010	1,310	35.41%
Insurance	49,250	56,224	0	56,224	56,565	341	0.61%
Non-Capital Assets	73,298	120,000	0	120,000	120,000	0	0.00%
Operational Services	12,777	40,814	0	40,814	26,190	(14,624)	(35.83%)
Other Expenditures	26,649,385	27,737,480	0	27,737,480	28,601,760	864,280	3.12%
Personnel	694,610	856,166	0	856,166	1,254,567	398,401	46.53%
Professional Services	62,215	139,850	0	139,850	193,200	53,350	38.15%
Rentals	16,931	17,312	0	17,312	18,845	1,533	8.86%
Repair and Maintenance	1,049,098	1,205,000	(19,842)	1,185,158	1,216,000	30,842	2.60%
Supplies	5,990	20,200	0	20,200	26,700	6,500	32.18%
Transfers to County Funds	89,765	0	0	0	0	0	
Travel and Training	39,315	37,500	0	37,500	64,250	26,750	71.33%
Utilities	4,601	5,400	0	5,400	3,840	(1,560)	(28.89%)
Expense Total	29,997,497	31,739,646	(19,842)	31,719,804	33,086,927	1,367,123	4.31%
Ending Fund Balance	32,520,351	29,520,547	1,292,844	30,813,391	29,166,599	(1,646,792)	(5.34%)

2027 Budget

268 - DEVELOPMENTAL DISABILITIES

Description	FY2025 Actual	FY2026 Adopted	FY2026 Changes	FY2026 Revised	FY2027 Proposed	Var to Revised (\$)	Var to Revised (%)
Revenue							
Property Taxes	6,420,717	6,885,000	0	6,885,000	6,728,400	(156,600)	(2.27%)
Revenue Total	6,420,717	6,885,000	0	6,885,000	6,728,400	(156,600)	(2.27%)
Expense							
Fees/Dues	128,435	137,700	0	137,700	134,570	(3,130)	(2.27%)
Other Expenditures	6,292,282	6,747,300	0	6,747,300	6,593,830	(153,470)	(2.27%)
Expense Total	6,420,717	6,885,000	0	6,885,000	6,728,400	(156,600)	(2.27%)

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270 - ECONOMIC AND WORKFORCE DEVELOPMENT

Description	FY2025 Actual	FY2026 Adopted	FY2026 Changes	FY2026 Revised	FY2027 Proposed	Var to Revised (\$)	Var to Revised (%)
Beginning Fund Balance	1,935,926	1,611,109	445,308	2,056,417	1,912,399	(144,018)	(7.00%)
Revenue							
Direct Federal	197,718	0	0	0	0	0	
Direct State	910,526	616,423	0	616,423	935,795	319,372	51.81%
Donations	9,543	0	0	0	0	0	
External Charges for Services	1,708,100	1,118,742	0	1,118,742	1,772,830	654,088	58.47%
Internal Charges for Services	337,339	41,000	0	41,000	45,000	4,000	9.76%
Licenses and Permits	0	0	0	0	0	0	
Local Government	367,593	285,000	0	285,000	287,850	2,850	1.00%
Other Miscellaneous Revenue	9,918	0	0	0	10,750	10,750	
Pass Through Other Grants	133,866	100,254	0	100,254	112,000	11,746	11.72%
Pass Through State Grants	3,590,135	3,462,247	0	3,462,247	3,747,047	284,800	8.23%
Private Grants	28,603	46,000	0	46,000	47,040	1,040	2.26%
Transfer from County Funds	2,204,004	2,240,875	300,000	2,540,875	2,296,000	(244,875)	(9.64%)
Revenue Total	9,497,345	7,910,541	300,000	8,210,541	9,254,312	1,043,771	12.71%
Expense							
Allocations	577,499	528,404	0	528,404	491,586	(36,818)	(6.97%)
Client/Inmate Expenditures	873,910	760,350	0	760,350	477,165	(283,185)	(37.24%)
Fees/Dues	120,814	74,003	300,000	374,003	69,155	(304,848)	(81.51%)
Insurance	43,757	55,384	0	55,384	56,740	1,356	2.45%
Non-Capital Assets	0	2,000	0	2,000	2,060	60	3.00%
Operational Services	325,226	37,198	0	37,198	35,250	(1,948)	(5.24%)
Other Expenditures	110,609	94,530	0	94,530	215,470	120,940	127.94%
Personnel	6,420,102	5,585,081	0	5,585,081	5,515,455	(69,626)	(1.25%)
Professional Services	55,065	98,740	0	98,740	98,770	30	0.03%
Rentals	290,302	265,813	0	265,813	278,030	12,217	4.60%
Repair and Maintenance	249,052	247,551	0	247,551	253,720	6,169	2.49%
Supplies	152,399	142,129	0	142,129	176,550	34,421	24.22%
Transfers to County Funds	0	0	0	0	0	0	
Travel and Training	143,457	152,634	0	152,634	175,510	22,876	14.99%
Utilities	14,662	10,742	0	10,742	9,150	(1,592)	(14.82%)
Expense Total	9,376,853	8,054,559	300,000	8,354,559	7,854,611	(499,948)	(5.98%)
Ending Fund Balance	2,056,417	1,467,091	445,308	1,912,399	3,312,100	1,399,701	73.19%

2027 Budget

275 - COMMUNITY JUSTICE ALTERNATIVES

Description	FY2025 Actual	FY2026 Adopted	FY2026 Changes	FY2026 Revised	FY2027 Proposed	Var to Revised (\$)	Var to Revised (%)
Beginning Fund Balance	755,177	1,509,945	646,294	2,156,239	2,419,348	263,109	12.20%
Revenue							
Direct State	0	0	0	0	0	0	
Donations	0	0	0	0	0	0	
External Charges for Services	15,728,626	15,694,530	158,311	15,852,841	17,850,450	1,997,609	12.60%
Interest Earnings	84,516	80,000	0	80,000	130,000	50,000	62.50%
Internal Charges for Services	214,523	202,760	0	202,760	190,000	(12,760)	(6.29%)
Local Government	0	0	0	0	0	0	
Other Miscellaneous Revenue	38,029	31,060	0	31,060	34,000	2,940	9.47%
Pass Through State Grants	55,931	0	0	0	0	0	
Refunds of Expenditures	0	0	0	0	0	0	
Transfer from County Funds	1,812,765	1,817,000	60,235	1,877,235	1,800,000	(77,235)	(4.11%)
Revenue Total	17,934,390	17,825,350	218,546	18,043,896	20,004,450	1,960,554	10.87%
Expense							
Allocations	1,270,586	1,377,975	22,004	1,399,979	1,625,734	225,755	16.13%
Capital Outlay	0	1,980	0	1,980	0	(1,980)	(100.00%)
Client/Inmate Expenditures	904,781	1,007,375	(45)	1,007,330	1,023,794	16,464	1.63%
Debt Service	130,639	0	0	0	0	0	
Fees/Dues	24,243	22,520	0	22,520	28,937	6,417	28.49%
Insurance	89,100	101,203	0	101,203	126,086	24,883	24.59%
Non-Capital Assets	13,659	14,950	0	14,950	21,412	6,462	43.22%
Operational Services	51,714	192,171	153	192,324	223,504	31,180	16.21%
Other Expenditures	152,328	182,100	0	182,100	180,965	(1,135)	(0.62%)
Personnel	11,759,094	12,302,795	293,585	12,596,380	13,790,149	1,193,769	9.48%
Professional Services	748,788	784,253	12,600	796,853	806,979	10,126	1.27%
Rentals	409,945	430,379	1,489	431,868	509,481	77,613	17.97%
Repair and Maintenance	835,165	879,810	0	879,810	916,200	36,390	4.14%
Supplies	84,850	87,840	710	88,550	91,070	2,520	2.85%
Travel and Training	43,337	45,020	500	45,520	50,280	4,760	10.46%
Utilities	15,099	19,420	0	19,420	12,587	(6,833)	(35.19%)
Expense Total	16,533,328	17,449,791	330,996	17,780,787	19,407,178	1,626,391	9.15%
Ending Fund Balance	2,156,239	1,885,504	533,844	2,419,348	3,016,620	597,272	24.69%

2027 Budget

282 - HEALTH AND ENVIRONMENT

Description	FY2025 Actual	FY2026 Adopted	FY2026 Changes	FY2026 Revised	FY2027 Proposed	Var to Revised (\$)	Var to Revised (%)
Beginning Fund Balance	4,521,657	4,630,164	468,053	5,098,217	4,976,712	(121,505)	(2.38%)
Revenue							
Direct State	3,473,704	3,264,122	109,497	3,373,619	3,674,891	301,272	8.93%
Donations	6,712	7,000	0	7,000	7,000	0	0.00%
External Charges for Services	985,907	895,100	160,700	1,055,800	1,069,550	13,750	1.30%
Interest Earnings	0	0	250,000	250,000	250,000	0	0.00%
Internal Charges for Services	0	0	0	0	0	0	
Licenses and Permits	1,059,745	1,210,000	0	1,210,000	1,486,500	276,500	22.85%
Local Government	6,000	0	0	0	0	0	
Other Miscellaneous Revenue	28,487	29,000	0	29,000	40,000	11,000	37.93%
Pass Through Other Grants	6,451	0	0	0	0	0	
Pass Through State Grants	2,093,812	1,883,572	99,830	1,983,402	1,627,353	(356,049)	(17.95%)
Private Grants	50,975	101,833	58,643	160,476	44,000	(116,476)	(72.58%)
Property Taxes	5,069,159	5,263,000	0	5,263,000	4,946,000	(317,000)	(6.02%)
Refunds of Expenditures	0	0	0	0	0	0	
Transfer from County Funds	66,000	259,000	0	259,000	180,170	(78,830)	(30.44%)
Revenue Total	12,846,953	12,912,627	678,670	13,591,297	13,325,464	(265,833)	(1.96%)
Expense							
Allocations	309,715	348,867	6,925	355,792	340,862	(14,930)	(4.20%)
Capital Outlay	0	0	0	0	0	0	
Debt Service	93,797	0	0	0	0	0	
Fees/Dues	231,705	71,818	0	71,818	86,650	14,832	20.65%
Insurance	67,668	67,142	0	67,142	80,694	13,552	20.18%
Non-Capital Assets	71,951	23,767	1,733	25,500	21,434	(4,066)	(15.95%)
Operational Services	204,449	254,821	14,583	269,404	250,849	(18,555)	(6.89%)
Other Expenditures	177,768	170,635	348,609	519,244	444,360	(74,884)	(14.42%)
Personnel	9,892,651	10,935,773	23,060	10,958,833	11,271,153	312,320	2.85%
Professional Services	354,336	272,087	136,900	408,987	429,040	20,053	4.90%
Rentals	362,734	374,470	1,380	375,850	381,993	6,143	1.63%
Repair and Maintenance	3,164	8,215	0	8,215	6,065	(2,150)	(26.17%)
Supplies	345,145	411,043	(3,747)	407,296	356,725	(50,571)	(12.42%)
Travel and Training	119,143	172,195	23,720	195,915	200,999	5,084	2.60%
Utilities	36,168	48,806	0	48,806	49,623	817	1.67%
Expense Total	12,270,393	13,159,639	553,163	13,712,802	13,920,447	207,645	1.51%
Ending Fund Balance	5,098,217	4,383,152	593,560	4,976,712	4,381,729	(594,983)	(11.96%)

2027 Budget

285 - WEST VINE STORMWATER BASIN

Description	FY2025 Actual	FY2026 Adopted	FY2026 Changes	FY2026 Revised	FY2027 Proposed	Var to Revised (\$)	Var to Revised (%)
Beginning Fund Balance	949,505	1,023,362	21,553	1,044,915	1,117,565	72,650	6.95%
Revenue							
External Charges for Services	79,934	80,000	0	80,000	75,000	(5,000)	(6.25%)
Interest Earnings	22,212	650	0	650	15,000	14,350	2207.69%
Revenue Total	102,145	80,650	0	80,650	90,000	9,350	11.59%
Expense							
Professional Services	6,735	8,000	0	8,000	8,000	0	0.00%
Expense Total	6,735	8,000	0	8,000	8,000	0	0.00%
Ending Fund Balance	1,044,915	1,096,012	21,553	1,117,565	1,199,565	82,000	7.34%

2027 Budget

290 - DRAINAGE DISTRICTS

Description	FY2025 Actual	FY2026 Adopted	FY2026 Changes	FY2026 Revised	FY2027 Proposed	Var to Revised (\$)	Var to Revised (%)
Beginning Fund Balance	1,057,240	1,318,980	150,260	1,469,240	1,769,266	300,026	20.42%
Revenue							
External Charges for Services	87,343	12,514	0	12,514	16,423	3,909	31.24%
Interest Earnings	45,950	59,904	3,500	63,404	99,120	35,716	56.33%
Licenses and Permits	0	0	0	0	0	0	
Local Government	279,033	279,033	0	279,033	281,450	2,417	0.87%
Pass Through State Grants	0	0	0	0	0	0	
Transfer from County Funds	35,000	35,000	0	35,000	35,000	0	0.00%
Revenue Total	447,326	386,451	3,500	389,951	431,993	42,042	10.78%
Expense							
Capital Outlay	0	0	0	0	0	0	
Fees/Dues	28,872	36,900	0	36,900	0	(36,900)	(100.00%)
Other Expenditures	0	1,025	9,203	10,228	37,925	27,697	270.80%
Professional Services	0	0	0	0	0	0	
Repair and Maintenance	6,455	37,000	(9,203)	27,797	37,000	9,203	33.11%
Transfers to County Funds	0	15,000	0	15,000	16,950	1,950	13.00%
Expense Total	35,327	89,925	0	89,925	91,875	1,950	2.17%
Ending Fund Balance	1,469,240	1,615,506	153,760	1,769,266	2,109,384	340,118	19.22%

2027 Budget

295 - IMPROVEMENT DISTRICTS

Description	FY2025 Actual	FY2026 Adopted	FY2026 Changes	FY2026 Revised	FY2027 Proposed	Var to Revised (\$)	Var to Revised (%)
Beginning Fund Balance	14,380,709	14,446,323	352,282	14,798,605	16,651,923	1,853,318	12.52%
Revenue							
Interest Earnings	599,768	114,884	0	114,884	117,481	2,597	2.26%
Other Miscellaneous Revenue	14,911	0	0	0	0	0	
Other Taxes	248,478	262,673	0	262,673	252,133	(10,540)	(4.01%)
Property Taxes	3,973,623	3,827,623	0	3,827,623	3,773,943	(53,680)	(1.40%)
State Shared	0	0	0	0	0	0	
Transfer from County Funds	205,494	264,590	28,065	292,655	260,591	(32,064)	(10.96%)
Revenue Total	5,042,274	4,469,770	28,065	4,497,835	4,404,148	(93,687)	(2.08%)
Expense							
Debt Service	218,040	217,440	0	217,440	216,680	(760)	(0.35%)
Fees/Dues	268,206	267,102	0	267,102	263,629	(3,473)	(1.30%)
Operational Services	4,004,428	2,604,000	(697,014)	1,906,986	3,814,972	1,907,986	100.05%
Professional Services	0	0	0	0	0	0	
Supplies	0	0	0	0	0	0	
Transfers to County Funds	126,199	242,989	0	242,989	238,459	(4,530)	(1.86%)
Utilities	7,504	10,000	0	10,000	10,000	0	0.00%
Expense Total	4,624,377	3,341,531	(697,014)	2,644,517	4,543,740	1,899,223	71.82%
Ending Fund Balance	14,798,605	15,574,562	1,077,361	16,651,923	16,512,331	(139,592)	(0.84%)

2027 Budget

300 - SOLID WASTE

Description	FY2025 Actual	FY2026 Adopted	FY2026 Changes	FY2026 Revised	FY2027 Proposed	Var to Revised (\$)	Var to Revised (%)
Beginning Fund Balance	60,564,595	28,819,713	12,030,575	40,850,288	35,153,461	(5,696,827)	(13.95%)
Revenue							
Donations	281	470	0	470	330	(140)	(29.79%)
External Charges for Services	16,010,160	18,097,276	0	18,097,276	21,007,500	2,910,224	16.08%
Interest Earnings	2,156,798	1,000,000	0	1,000,000	648,576	(351,424)	(35.14%)
Internal Charges for Services	16,045	0	0	0	0	0	
Licenses and Permits	1,715	1,000	0	1,000	0	(1,000)	(100.00%)
Other Miscellaneous Revenue	(1,640)	50,000	0	50,000	0	(50,000)	(100.00%)
Sale of Capital Outlay Assets	890,000	0	0	0	0	0	
Transfer from County Funds	348,785	0	0	0	0	0	
Revenue Total	19,422,145	19,148,746	0	19,148,746	21,656,406	2,507,660	13.10%
Expense							
Allocations	345,866	491,587	0	491,587	740,128	248,541	50.56%
Capital Outlay	28,108,995	8,000,000	0	8,000,000	2,000,000	(6,000,000)	(75.00%)
Fees/Dues	335,302	360,469	0	360,469	416,590	56,121	15.57%
Insurance	57,490	78,931	0	78,931	78,669	(262)	(0.33%)
Non-Capital Assets	115,120	3,107,331	0	3,107,331	3,344,700	237,369	7.64%
Operational Services	979,436	1,955,435	0	1,955,435	2,188,532	233,097	11.92%
Other Expenditures	683,022	811,518	0	811,518	1,046,820	235,302	29.00%
Personnel	3,348,872	4,731,710	0	4,731,710	6,310,278	1,578,568	33.36%
Professional Services	1,313,501	972,449	0	972,449	869,890	(102,559)	(10.55%)
Rentals	1,931,041	2,826,747	0	2,826,747	1,856,159	(970,588)	(34.34%)
Repair and Maintenance	311,561	372,847	0	372,847	724,530	351,683	94.32%
Supplies	576,171	1,072,286	0	1,072,286	1,059,780	(12,506)	(1.17%)
Transfers to County Funds	976,588	0	0	0	0	0	
Travel and Training	7,935	38,519	0	38,519	65,958	27,439	71.23%
Utilities	45,552	25,744	0	25,744	43,800	18,056	70.14%
Expense Total	39,136,452	24,845,573	0	24,845,573	20,745,834	(4,099,739)	(16.50%)
Ending Fund Balance	40,850,288	23,122,886	12,030,575	35,153,461	36,064,033	910,572	2.59%

2027 Budget

400 - ASSESSMENT DEBT

Description	FY2025 Actual	FY2026 Adopted	FY2026 Changes	FY2026 Revised	FY2027 Proposed	Var to Revised (\$)	Var to Revised (%)
Beginning Fund Balance	1,784,790	1,783,222	(7,713)	1,775,509	1,845,489	69,980	3.94%
Revenue							
Assessments	276,295	273,099	(20,335)	252,764	252,372	(392)	(0.16%)
Interest Earnings	126,675	121,083	(5,110)	115,973	109,684	(6,289)	(5.42%)
Property Taxes	498	0	0	0	0	0	
Transfer from County Funds	5,254	0	0	0	0	0	
Revenue Total	408,723	394,182	(25,445)	368,737	362,056	(6,681)	(1.81%)
Expense							
Debt Service	412,750	320,398	(21,641)	298,757	295,124	(3,633)	(1.22%)
Transfers to County Funds	5,254	0	0	0	0	0	
Expense Total	418,004	320,398	(21,641)	298,757	295,124	(3,633)	(1.22%)
Ending Fund Balance	1,775,509	1,857,006	(11,517)	1,845,489	1,912,421	66,932	3.63%

2027 Budget

405 - DEBT SERVICE

Description	FY2025 Actual	FY2026 Adopted	FY2026 Changes	FY2026 Revised	FY2027 Proposed	Var to Revised (\$)	Var to Revised (%)
Beginning Fund Balance	18,084	18,084	8,278	26,362	28,162	1,800	6.83%
Revenue							
Interest Earnings	8,278	1,800	0	1,800	1,000	(800)	(44.44%)
Transfer from County Funds	5,930,000	5,933,750	0	5,933,750	5,932,000	(1,750)	(0.03%)
Revenue Total	5,938,278	5,935,550	0	5,935,550	5,933,000	(2,550)	(0.04%)
Expense							
Debt Service	5,928,000	5,933,750	(3,000)	5,930,750	5,929,000	(1,750)	(0.03%)
Professional Services	2,000	0	3,000	3,000	3,000	0	0.00%
Expense Total	5,930,000	5,933,750	0	5,933,750	5,932,000	(1,750)	(0.03%)
Ending Fund Balance	26,362	19,884	8,278	28,162	29,162	1,000	3.55%

2027 Budget

410 - RANCH 2025 COPS

Description	FY2025 Actual	FY2026 Adopted	FY2026 Changes	FY2026 Revised	FY2027 Proposed	Var to Revised (\$)	Var to Revised (%)
Revenue							
Transfer from County Funds	680,361	10,483,250	555,025	11,038,275	11,041,100	2,825	0.03%
Revenue Total	680,361	10,483,250	555,025	11,038,275	11,041,100	2,825	0.03%
Expense							
Debt Service	680,361	10,483,250	553,025	11,036,275	11,039,100	2,825	0.03%
Professional Services	0	0	2,000	2,000	2,000	0	0.00%
Expense Total	680,361	10,483,250	555,025	11,038,275	11,041,100	2,825	0.03%

2027 Budget

500 - IMPROVEMENT DISTRICT CONSTRUCTION

Description	FY2025 Actual	FY2026 Adopted	FY2026 Changes	FY2026 Revised	FY2027 Proposed	Var to Revised (\$)	Var to Revised (%)
Beginning Fund Balance	1,186,514	1,154,485	158,329	1,312,814	1,314,296	1,482	0.11%
Revenue							
Assessments	33,743	33,743	0	33,743	34,853	1,110	3.29%
External Charges for Services	188,726	185,000	0	185,000	185,000	0	0.00%
Interest Earnings	11,049	10,874	0	10,874	9,794	(1,080)	(9.93%)
Other Miscellaneous Revenue	3,926	200	0	200	200	0	0.00%
Property Taxes	0	0	0	0	0	0	
Transfer from County Funds	0	0	0	0	0	0	
Revenue Total	237,444	229,817	0	229,817	229,847	30	0.01%
Expense							
Debt Service	0	0	0	0	0	0	
Fees/Dues	0	0	525	525	0	(525)	(100.00%)
Operational Services	100,095	0	0	0	0	0	
Other Expenditures	11,049	43,717	(33,705)	10,012	8,864	(1,148)	(11.47%)
Personnel	0	217,318	0	217,318	236,767	19,449	8.95%
Professional Services	0	0	0	0	0	0	
Transfers to County Funds	0	0	0	0	0	0	
Utilities	0	0	480	480	500	20	4.17%
Expense Total	111,144	261,035	(32,700)	228,335	246,131	17,796	7.79%
Ending Fund Balance	1,312,814	1,123,267	191,029	1,314,296	1,298,012	(16,284)	(1.24%)

2027 Budget

508 - IT CAPITAL

Description	FY2025 Actual	FY2026 Adopted	FY2026 Changes	FY2026 Revised	FY2027 Proposed	Var to Revised (\$)	Var to Revised (%)
Beginning Fund Balance	6,492,710	5,020,509	998,533	6,019,042	4,116,300	(1,902,742)	(31.61%)
Revenue							
External Charges for Services	7,700	20,000	0	20,000	118,400	98,400	492.00%
Local Government	0	0	0	0	0	0	
Other Miscellaneous Revenue	4,595	0	0	0	0	0	
Sale of Capital Outlay Assets	0	0	0	0	0	0	
Transfer from County Funds	4,003,097	6,826,523	0	6,826,523	5,321,000	(1,505,523)	(22.05%)
Revenue Total	4,015,392	6,846,523	0	6,846,523	5,439,400	(1,407,123)	(20.55%)
Expense							
Capital Outlay	364,243	5,031,933	(69,992)	4,961,941	307,663	(4,654,278)	(93.80%)
Debt Service	621,896	0	0	0	0	0	
Fees/Dues	0	0	0	0	0	0	
Non-Capital Assets	540,446	1,035,500	(264,513)	770,987	1,653,768	882,781	114.50%
Operational Services	1,761,797	3,119,000	(1,850,000)	1,269,000	1,705,823	436,823	34.42%
Other Expenditures	2,646	0	0	0	0	0	
Personnel	(75)	0	0	0	0	0	
Professional Services	908,811	780,250	600,000	1,380,250	30,250	(1,350,000)	(97.81%)
Rentals	0	297,087	0	297,087	342,438	45,351	15.27%
Repair and Maintenance	110,037	0	20,000	20,000	450,000	430,000	2150.00%
Supplies	6,139	0	0	0	0	0	
Transfers to County Funds	75,000	0	0	0	0	0	
Travel and Training	3,154	0	0	0	0	0	
Utilities	94,965	0	50,000	50,000	0	(50,000)	(100.00%)
Expense Total	4,489,060	10,263,770	(1,514,505)	8,749,265	4,489,942	(4,259,323)	(48.68%)
Ending Fund Balance	6,019,042	1,603,262	2,513,038	4,116,300	5,065,758	949,458	23.07%

2027 Budget

512 - CAPITAL EXPENDITURES

Description	FY2025 Actual	FY2026 Adopted	FY2026 Changes	FY2026 Revised	FY2027 Proposed	Var to Revised (\$)	Var to Revised (%)
Beginning Fund Balance	8,014,843	14,235,055	2,657,345	16,892,400	5,785,900	(11,106,500)	(65.75%)
Revenue							
Capital Contribution	0	0	0	0	0	0	
Direct Federal	263	0	0	0	0	0	
Direct State	338,496	158,250	933,223	1,091,473	0	(1,091,473)	(100.00%)
External Charges for Services	0	0	0	0	0	0	
Interest Earnings	970,558	200,000	100,000	300,000	200,000	(100,000)	(33.33%)
Internal Charges for Services	0	0	0	0	0	0	
Local Government	0	0	0	0	0	0	
Other Miscellaneous Revenue	316	0	0	0	0	0	
Property Taxes	0	0	0	0	0	0	
Refunds of Expenditures	16,731	0	0	0	0	0	
Transfer from County Funds	21,477,176	70,000	7,338,921	7,408,921	1,210,000	(6,198,921)	(83.67%)
Revenue Total	22,803,539	428,250	8,372,144	8,800,394	1,410,000	(7,390,394)	(83.98%)
Expense							
Capital Outlay	12,531,765	12,034,043	7,876,671	19,910,714	0	(19,910,714)	(100.00%)
Fees/Dues	0	0	0	0	0	0	
Non-Capital Assets	1,071,874	70,000	376,180	446,180	0	(446,180)	(100.00%)
Operational Services	0	0	0	0	0	0	
Other Expenditures	(233,758)	0	(450,000)	(450,000)	0	450,000	(100.00%)
Professional Services	10,708	0	0	0	0	0	
Rentals	240	0	0	0	0	0	
Repair and Maintenance	3,596	0	0	0	0	0	
Supplies	16,557	0	0	0	2,564,501	2,564,501	
Transfers to County Funds	525,000	0	0	0	0	0	
Travel and Training	0	0	0	0	0	0	
Utilities	0	0	0	0	0	0	
Expense Total	13,925,982	12,104,043	7,802,851	19,906,894	2,564,501	(17,342,393)	(87.12%)
Ending Fund Balance	16,892,400	2,559,262	3,226,638	5,785,900	4,631,399	(1,154,501)	(19.95%)

2027 Budget

522 - REPLACEMENT

Description	FY2025 Actual	FY2026 Adopted	FY2026 Changes	FY2026 Revised	FY2027 Proposed	Var to Revised (\$)	Var to Revised (%)
Beginning Fund Balance	3,530,306	3,373,990	704,100	4,078,090	2,943,200	(1,134,890)	(27.83%)
Revenue							
External Charges for Services	6,940	0	0	0	20,000	20,000	
Interest Earnings	0	0	0	0	0	0	
Other Miscellaneous Revenue	346	0	0	0	0	0	
Sale of Capital Outlay Assets	0	0	0	0	0	0	
Transfer from County Funds	1,305,615	1,261,000	16,880	1,277,880	1,293,000	15,120	1.18%
Revenue Total	1,312,901	1,261,000	16,880	1,277,880	1,313,000	35,120	2.75%
Expense							
Capital Outlay	360,130	0	16,880	16,880	0	(16,880)	(100.00%)
Fees/Dues	0	0	0	0	0	0	
Non-Capital Assets	347,430	2,244,634	151,256	2,395,890	1,443,463	(952,427)	(39.75%)
Operational Services	4,326	0	0	0	0	0	
Other Expenditures	(33,732)	0	0	0	0	0	
Professional Services	3,689	0	0	0	0	0	
Rentals	0	0	0	0	0	0	
Repair and Maintenance	0	0	0	0	0	0	
Supplies	83,275	0	0	0	0	0	
Transfers to County Funds	0	0	0	0	0	0	
Travel and Training	0	0	0	0	0	0	
Utilities	0	0	0	0	0	0	
Expense Total	765,118	2,244,634	168,136	2,412,770	1,443,463	(969,307)	(40.17%)
Ending Fund Balance	4,078,090	2,390,356	552,844	2,943,200	2,812,737	(130,463)	(4.43%)

2027 Budget

608 - INFORMATION TECHNOLOGY

Description	FY2025 Actual	FY2026 Adopted	FY2026 Changes	FY2026 Revised	FY2027 Proposed	Var to Revised (\$)	Var to Revised (%)
Beginning Fund Balance	959,568	1,473,643	257,455	1,731,098	1,858,791	127,693	7.38%
Revenue							
External Charges for Services	200,341	147,000	0	147,000	99,000	(48,000)	(32.65%)
Internal Charges for Services	7,301,263	7,281,204	0	7,281,204	7,150,000	(131,204)	(1.80%)
Other Miscellaneous Revenue	56	0	0	0	0	0	
Transfer from County Funds	75,000	0	0	0	75,000	75,000	
Revenue Total	7,576,660	7,428,204	0	7,428,204	7,324,000	(104,204)	(1.40%)
Expense							
Allocations	269,436	303,395	0	303,395	313,000	9,605	3.17%
Capital Outlay	952,768	1,250,000	0	1,250,000	1,400,000	150,000	12.00%
Debt Service	1,786,883	0	0	0	0	0	
Fees/Dues	57,141	200	0	200	300	100	50.00%
Insurance	10,011	10,660	0	10,660	11,328	668	6.27%
Non-Capital Assets	31,576	35,000	0	35,000	48,000	13,000	37.14%
Operational Services	1,423,743	3,208,159	79,387	3,287,546	3,257,650	(29,896)	(0.91%)
Other Expenditures	454	700	0	700	700	0	0.00%
Personnel	1,866,503	1,867,210	50,000	1,917,210	2,004,638	87,428	4.56%
Professional Services	148,513	150,300	75,000	225,300	209,300	(16,000)	(7.10%)
Rentals	71,794	76,000	0	76,000	88,850	12,850	16.91%
Repair and Maintenance	0	100	0	100	0	(100)	(100.00%)
Supplies	14,676	19,500	5,000	24,500	18,700	(5,800)	(23.67%)
Transfers to County Funds	0	0	0	0	0	0	
Travel and Training	1,979	14,800	0	14,800	14,900	100	0.68%
Utilities	169,653	155,100	0	155,100	174,500	19,400	12.51%
Expense Total	6,805,129	7,091,124	209,387	7,300,511	7,541,866	241,355	3.31%
Ending Fund Balance	1,731,098	1,810,723	48,068	1,858,791	1,640,925	(217,866)	(11.72%)

2027 Budget

610 - FACILITIES

Description	FY2025 Actual	FY2026 Adopted	FY2026 Changes	FY2026 Revised	FY2027 Proposed	Var to Revised (\$)	Var to Revised (%)
Beginning Fund Balance	(265,945)	(519,009)	97,274	(421,735)	1,548,599	1,970,334	(467.20%)
Revenue							
Direct Federal	0	0	0	0	0	0	
Direct State	40,070	0	0	0	0	0	
External Charges for Services	40,654	41,177	20,000	61,177	64,000	2,823	4.61%
Internal Charges for Services	4,004,985	4,253,733	367,000	4,620,733	4,669,499	48,766	1.06%
Local Government	25,000	0	0	0	0	0	
Other Miscellaneous Revenue	1,172	0	5,305	5,305	1,000	(4,305)	(81.15%)
Refunds of Expenditures	0	0	0	0	0	0	
Transfer from County Funds	11,834,900	11,574,950	0	11,574,950	12,090,000	515,050	4.45%
Revenue Total	15,946,780	15,869,860	392,305	16,262,165	16,824,499	562,334	3.46%
Expense							
Allocations	406,080	447,237	(59,020)	388,217	452,681	64,464	16.61%
Capital Outlay	0	0	0	0	0	0	
Debt Service	461,416	0	0	0	0	0	
Fees/Dues	332,872	330,994	(50,000)	280,994	332,000	51,006	18.15%
Insurance	133,097	133,929	0	133,929	135,100	1,171	0.87%
Non-Capital Assets	922,100	1,110,659	12,416	1,123,075	203,000	(920,075)	(81.92%)
Operational Services	3,842,394	3,126,235	209,330	3,335,565	4,468,703	1,133,138	33.97%
Other Expenditures	6,986	60,000	0	60,000	60,000	0	0.00%
Personnel	3,751,906	3,959,057	0	3,959,057	3,972,509	13,452	0.34%
Professional Services	8,934	2,099	0	2,099	5,600	3,501	166.79%
Rentals	593,126	1,238,635	70,000	1,308,635	1,049,803	(258,832)	(19.78%)
Repair and Maintenance	1,059,865	816,101	9,046	825,147	892,500	67,353	8.16%
Supplies	847,057	336,984	90,842	427,826	948,900	521,074	121.80%
Transfers to County Funds	1,270,065	0	0	0	1,210,000	1,210,000	
Travel and Training	27,672	36,281	(10,000)	26,281	24,000	(2,281)	(8.68%)
Utilities	2,439,000	2,311,620	109,386	2,421,006	2,902,650	481,644	19.89%
Expense Total	16,102,571	13,909,831	382,000	14,291,831	16,657,446	2,365,615	16.55%
Ending Fund Balance	(421,735)	1,441,020	107,579	1,548,599	1,715,652	167,053	10.79%

2027 Budget

612 - FLEET SERVICES

Description	FY2025 Actual	FY2026 Adopted	FY2026 Changes	FY2026 Revised	FY2027 Proposed	Var to Revised (\$)	Var to Revised (%)
Beginning Fund Balance	9,841,864	8,022,362	339,266	8,361,628	8,388,955	27,327	0.33%
Revenue							
Direct Federal	15,000	0	0	0	0	0	
Direct State	54,038	40,000	0	40,000	40,000	0	0.00%
External Charges for Services	196,292	200,400	0	200,400	237,297	36,897	18.41%
Interest Earnings	0	0	0	0	0	0	
Internal Charges for Services	13,910,477	16,096,600	0	16,096,600	15,149,250	(947,350)	(5.89%)
Other Miscellaneous Revenue	15,315	0	0	0	8,247	8,247	
Pass Through State Grants	0	0	0	0	0	0	
Refunds of Expenditures	0	0	0	0	0	0	
Sale of Capital Outlay Assets	1,120,082	1,144,904	0	1,144,904	971,008	(173,896)	(15.19%)
Transfer from County Funds	1,853,461	7,269,868	255,000	7,524,868	0	(7,524,868)	(100.00%)
Revenue Total	17,164,665	24,751,772	255,000	25,006,772	16,405,802	(8,600,970)	(34.39%)
Expense							
Allocations	290,787	316,374	0	316,374	362,253	45,879	14.50%
Capital Outlay	9,924,307	14,438,469	255,000	14,693,469	6,473,389	(8,220,080)	(55.94%)
Fees/Dues	11,579	3,860	0	3,860	3,863	3	0.08%
Insurance	23,249	38,107	0	38,107	33,618	(4,489)	(11.78%)
Non-Capital Assets	21,384	26,200	0	26,200	26,200	0	0.00%
Operational Services	88,264	80,972	0	80,972	132,883	51,911	64.11%
Other Expenditures	11,272	0	0	0	700	700	
Personnel	2,349,871	2,879,763	0	2,879,763	3,290,220	410,457	14.25%
Professional Services	35,000	35,000	0	35,000	35,000	0	0.00%
Rentals	162,575	148,468	0	148,468	156,606	8,138	5.48%
Repair and Maintenance	1,343,324	1,270,214	0	1,270,214	1,561,159	290,945	22.91%
Supplies	4,289,942	5,462,266	0	5,462,266	5,200,067	(262,199)	(4.80%)
Transfers to County Funds	73,412	0	0	0	0	0	
Travel and Training	11,584	16,950	0	16,950	11,500	(5,450)	(32.15%)
Utilities	8,350	7,802	0	7,802	6,240	(1,562)	(20.02%)
Expense Total	18,644,899	24,724,445	255,000	24,979,445	17,293,698	(7,685,747)	(30.77%)
Ending Fund Balance	8,361,628	8,049,689	339,266	8,388,955	7,501,059	(887,896)	(10.58%)

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645 - EMPLOYEE BENEFITS

Description	FY2025 Actual	FY2026 Adopted	FY2026 Changes	FY2026 Revised	FY2027 Proposed	Var to Revised (\$)	Var to Revised (%)
Beginning Fund Balance	7,890,463	4,883,496	1,633,913	6,517,409	2,608,167	(3,909,242)	(59.98%)
Revenue							
Interest Earnings	499,833	400,000	0	400,000	250,000	(150,000)	(37.50%)
Internal Charges for Services	35,263,621	36,015,000	0	36,015,000	37,975,000	1,960,000	5.44%
Other Miscellaneous Revenue	26,172	0	0	0	0	0	
Refunds of Expenditures	3,753,571	2,500,000	0	2,500,000	1,500,000	(1,000,000)	(40.00%)
Transfer from County Funds	1,275,888	1,200,000	0	1,200,000	1,295,000	95,000	7.92%
Revenue Total	40,819,085	40,115,000	0	40,115,000	41,020,000	905,000	2.26%
Expense							
Debt Service	124,644	0	0	0	0	0	
Fees/Dues	0	0	0	0	400	400	
Insurance	38,695,952	39,802,452	605,000	40,407,452	39,441,494	(965,958)	(2.39%)
Non-Capital Assets	0	0	0	0	0	0	
Operational Services	69,717	112,629	0	112,629	114,604	1,975	1.75%
Other Expenditures	16,938	90,200	0	90,200	50,200	(40,000)	(44.35%)
Personnel	1,340,346	1,289,560	0	1,289,560	1,389,702	100,142	7.77%
Professional Services	1,815,124	1,892,000	0	1,892,000	1,884,000	(8,000)	(0.42%)
Rentals	25,908	106,371	55	106,426	106,567	141	0.13%
Repair and Maintenance	46,658	48,850	600	49,450	56,450	7,000	14.16%
Supplies	50,269	71,200	0	71,200	63,600	(7,600)	(10.67%)
Travel and Training	6,584	5,200	125	5,325	5,325	0	0.00%
Expense Total	42,192,139	43,418,462	605,780	44,024,242	43,112,342	(911,900)	(2.07%)
Ending Fund Balance	6,517,409	1,580,034	1,028,133	2,608,167	515,825	(2,092,342)	(80.22%)

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672 - UNEMPLOYMENT

Description	FY2025 Actual	FY2026 Adopted	FY2026 Changes	FY2026 Revised	FY2027 Proposed	Var to Revised (\$)	Var to Revised (%)
Beginning Fund Balance	1,201,439	926,439	21,199	947,638	702,638	(245,000)	(25.85%)
Revenue							
Interest Earnings	45,629	10,000	0	10,000	10,000	0	0.00%
Internal Charges for Services	0	0	0	0	450,000	450,000	
Revenue Total	45,629	10,000	0	10,000	460,000	450,000	4500.00%
Expense							
Insurance	299,430	255,000	0	255,000	425,000	170,000	66.67%
Expense Total	299,430	255,000	0	255,000	425,000	170,000	66.67%
Ending Fund Balance	947,638	681,439	21,199	702,638	737,638	35,000	4.98%

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682 - RISK MANAGEMENT

Description	FY2025 Actual	FY2026 Adopted	FY2026 Changes	FY2026 Revised	FY2027 Proposed	Var to Revised (\$)	Var to Revised (%)
Beginning Fund Balance	7,664,259	7,239,259	149,783	7,389,042	7,389,040	(2)	(0.00%)
Revenue							
Interest Earnings	514,917	200,000	0	200,000	395,000	195,000	97.50%
Internal Charges for Services	6,425,464	7,104,669	0	7,104,669	7,812,448	707,779	9.96%
Other Miscellaneous Revenue	272,439	100,000	0	100,000	100,000	0	0.00%
Transfer from County Funds	1,000,000	0	0	0	0	0	
Revenue Total	8,212,820	7,404,669	0	7,404,669	8,307,448	902,779	12.19%
Expense							
Allocations	76,065	84,148	0	84,148	129,060	44,912	53.37%
Debt Service	62,475	0	0	0	0	0	
Depreciation/Amortization Exp	0	0	0	0	0	0	
Fees/Dues	3,575	4,950	0	4,950	4,950	0	0.00%
Insurance	7,697,862	6,603,111	0	6,603,111	7,249,593	646,482	9.79%
Non-Capital Assets	1,550	11,500	0	11,500	14,500	3,000	26.09%
Operational Services	1,358	1,475	0	1,475	1,475	0	0.00%
Other Expenditures	180	0	0	0	0	0	
Personnel	551,453	531,237	0	531,237	713,040	181,803	34.22%
Professional Services	46,064	121,600	0	121,600	132,000	10,400	8.55%
Rentals	15,550	21,750	0	21,750	23,080	1,330	6.11%
Supplies	984	1,450	0	1,450	1,450	0	0.00%
Travel and Training	26,420	19,000	0	19,000	32,000	13,000	68.42%
Utilities	4,500	4,450	0	4,450	6,300	1,850	41.57%
Expense Total	8,488,037	7,404,671	0	7,404,671	8,307,448	902,777	12.19%
Ending Fund Balance	7,389,042	7,239,257	149,783	7,389,040	7,389,040	0	0.00%