

LARIMER COUNTY BUDGET OFFICE



2027 PROPOSED BUDGET

October 19, 2026



Today's Agenda

1. Budget Calendar
2. Fiscal Factors
3. Key Decisions
4. Budget Overview
5. General Fund Balance Projection
6. Public Feedback



Budget Calendar

When	What
April	SWOC Analysis
May	Commissioners Review Forecast and Set Initial Budget Targets
June-August	Budget Development
July & August	Commissioners Review Compensation
August	Budget and Capital Improvement Plans are Submitted
September	County Manager Reviews Proposals
Late September	Budget Retreat & Direction



Budget Calendar

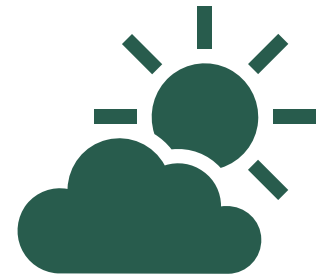
When	What
October 15	Proposed Budget Complete
October 19	Work Session with Commissioners
November 3	Election Day
November 9 @ 6 pm	Public Hearing on Budget & Landfill Rates
Mid-November	Final Budget Retreat & Direction
December 9	Budget Adoption and Mill Levy Certification



Fiscal Factors

Forecast is “Partly Cloudy”:

- Successful 2026 Reduction Process
- Retail Sales Are Up in Larimer County
- Property Values Are Projected to be Flat
- Construction Permits Are Flat/Down
- New/Ongoing Fiscal Pressures from Higher Levels of Government



Key Decisions: Service Proposals

General Fund Service Proposals:

- **\$11.8 Million** requested of the General Fund
- **\$3.6 Million** General Fund support included in the 2027 Budget
 - **\$1.9 Million Ongoing** (\$1.6M below forecast)
 - **\$1.7 Million One-time**



Key Decisions: Ongoing Service Proposals

General Fund Service Proposals: Ongoing		Amount
Assessor	Postage Cost Increases	\$40,000
Performance, Budget & Strategy	Data Governance, Training, Programming	\$47,000
Community Development	Online Permit Software Licensing	\$145,990
Coroner	Investigator/Morgue Assistant	\$85,000
District Attorney	Digital Evidence Tech	\$89,488
Engineering	GoNoCo34 Membership Dues	\$13,782
Facilities	Utility Rate Increases	\$175,000
Facilities	Parking Rate Increases	\$30,000
Housing Stability	Eviction Prevention: Emergency Assistance	\$300,000
Housing Stability	Eviction Prevention: Legal Assistance	\$150,000
Housing Stability	Landlord Partnership Incentives	\$40,000

Key Decisions: Ongoing Service Proposals

General Fund Service Proposals: Ongoing		Amount
Human Resources	Workforce Analytics Software	\$33,000
Information Technology	Cybersecurity Enhancements	\$70,000
Emergency Management	Operating Costs and Project Expenses	\$45,000
Public Affairs	Contract Lobbyist	\$54,000
Sheriff	Paramedic / Deputy	\$298,040*
Sheriff	Scheduling Administrator	\$127,080

*\$141,750 of the Paramedic/Deputy service proposal is initial one-time vehicle and equipment costs.

Key Decisions: One-Time Proposals

General Fund Service Proposals: One-Time		Amount
Assessor	Appraisal Consultant	\$145,000
District Attorney	Victim Advocate Funding Gap	\$17,163
Economic & Workforce Development	Regional Place Craft Initiative	\$25,000
Housing Stability	Housing Preservation Specialist – Grant Match	\$35,000
Human Resources	Career Coaching Program Certifications	\$60,000
Human Services	Federal Benefits Administration Requirements	\$1,000,000
Natural Resources	Ranger Recruit / Vacancy Backfill Costs	\$286,603

Key Decisions: FTE Changes

Changes in Regular Positions		FTEs
Coroner	Investigator/Morgue Assistant	+1.00
Community Justice Alternatives	Treatment positions; Case Specialists	+4.00
District Attorney	Digital Evidence Technician	+1.00
Sheriff	Paramedic-Deputy / Scheduling Administrator	+2.00
Health and Environment	Reclassifications: Regular to Limited-term	-6.00
Human Services	Eliminated caseworker and admin positions	-3.00
Solid Waste	Gatehouse Attendant increased to full-time	+0.25
The Ranch	Maintenance Tech / Construction Manager	+2.00
Fleet Services	Senior Accounting Tech Equipment Maintenance / Welder/Fabricator	+3.00
Total New Authorized Regular Positions		+4.25

Key Decisions: Five-Year Capital Improvement Plan

Major Capital Projects:

- Ranch Master Plan
- Larimer County Transportation Master Plan
- Open Space Acquisitions and Access Projects
- Landfill Closure Costs
- Replacement of Technology Systems, Building Components, Vehicles, and Miscellaneous County Equipment



Key Decisions: Unfunded Needs

What's NOT in the Budget

- Backfilling State/Federal Reductions
- Augmented Wildfire and Watershed Protection
- Unfunded Service Proposals
- Major Facility Needs
- Unfunded Road Capacity Projects



Budget Overview

Revenue Category	2026 Revised	2027 Proposed	% Change
Property Taxes and Assessments	\$210,305,067	\$205,522,505	(2.3%)
Sales, Use & Other Taxes	\$117,914,565	\$118,054,908	0.1%
Intergovernmental	\$103,221,584	\$90,483,256	(12.3%)
Licenses & Permits	\$12,210,998	\$12,080,878	(1.1%)
External Charges for Service	\$71,640,047	\$79,263,701	10.6%
Interest Earnings	\$14,197,424	\$14,371,504	1.2%
Internal & Other Revenue	\$164,833,226	\$140,415,385	(14.8%)
TOTAL – ALL REVENUES	\$694,322,911	\$660,192,137	(4.9%)

Budget Overview

Expense Category	2026 Revised	2027 Proposed	% Change
Personnel	\$268,935,579	\$280,267,297	4.2%
Operating	\$297,453,722	\$289,286,830	(2.7%)
Capital Outlay	\$103,856,875	\$111,233,848	7.1%
Debt Service	\$17,483,222	\$17,479,904	(0.0%)
Other Financing Uses	\$59,853,214	\$47,702,460	(20.3%)
TOTAL – ALL EXPENSES	\$747,582,612	\$745,970,339	(0.2%)

General Fund Balance Projection

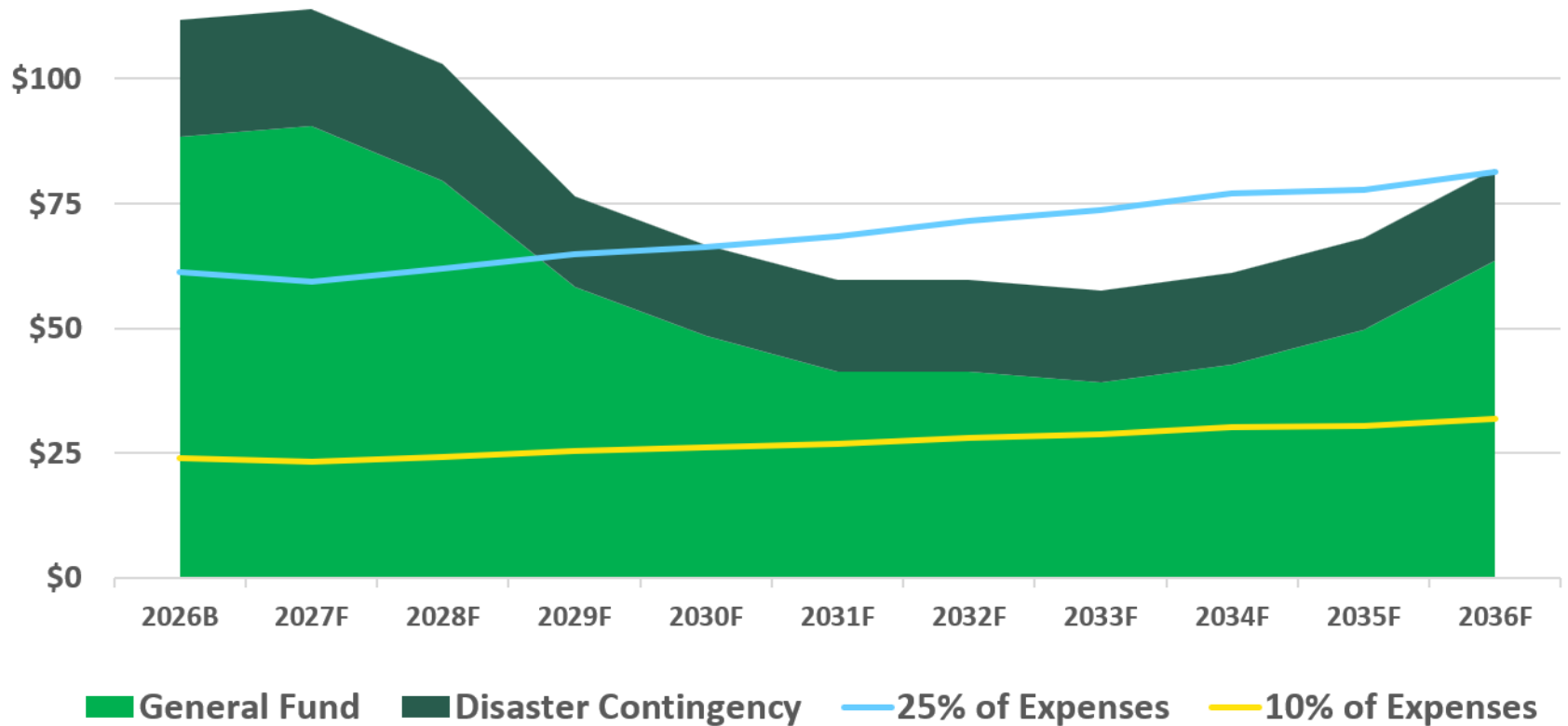
Fund Balance Projection Assumptions

- No growth in appraised values at next reappraisal
- Spend 98% of budgeted expenses
- Lower assessment rates
- Annual service proposals limited to \$3.5M
- No increase to disaster contingency reserves
- No major recession



General Fund Balance Projection

Forecasted Larimer County General Fund Reserves



Public Feedback



- Explore the budget on our website: larimer.org/budget
- Community Conversations
- Community Surveys
- Budget Townhall - November 17th
- Public Hearing - November 9th @ 6 pm
- Budget Adoption Hearing - December 9th @ 1:30 pm

Questions?

