

LARIMER COUNTY BUDGET OFFICE



2025 PROPOSED BUDGET

October 21, 2024



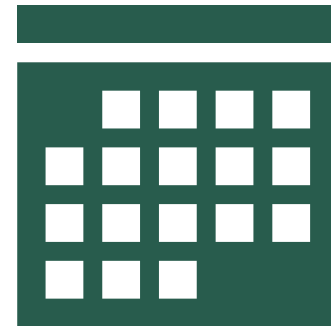
Today's Agenda

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



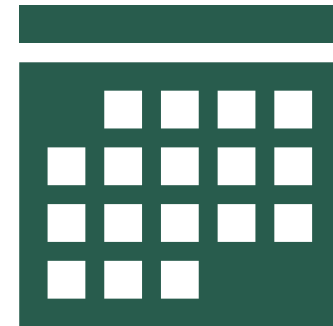
Budget Calendar

When	What
April	SWOC Analysis
May	Commissioners Review Forecast and Set Initial Budget Targets
June-August	Departments and Elected Offices Develop Proposals
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 21	Work Session with Commissioners
November 4 @ 6 pm	Public Hearing on Budget & Landfill Rates
November 5	Election Day
Mid-November	Final Budget Retreat & Direction
December 11	Budget Adoption and Mill Levy Certification



Fiscal Factors

Major 2024 and 2025 Projects

- New Facilities:
 - Behavioral Health
 - Solid Waste
 - Fleet
 - The Ranch
- Broadband Equity Access and Deployment



Fiscal Factors

Inflation has stabilized, but:

- Natural Disasters
- Public Safety Liabilities
- Hiring Difficulties Continue
- Legislative Uncertainty



Fiscal Factors

Legislative Uncertainty:

- Special Session Lowered Assessments
- Latest State Budget Forecast:
 - State Reserves Are Low
 - Revenue Shortfalls
 - Recession Risk
 - Proposition 130: Public Safety Ballot Item



Key Decisions: Service Proposals

Budget Requests:

- Departments and elected offices submitted nearly **\$12 million** in proposals for additional General Fund support.
- **\$4.5 million** was included in the 2025 Proposed Budget
 - **\$3.1 million** ongoing
 - **\$1.4 million** one-time
- Funded requests were largely for state mandated programs, meeting existing obligations, efficiency gains, and strategic priorities.



Key Decisions: Service Proposals

Service Proposals	Amount
Sheriff's Sworn Officer Compensation	\$1,848,000
Child Abuse Prevention Services	\$350,000
Competency Court Support Services	\$208,551
Facilities Services Costs at New Fleet Campus	\$107,000
Assessor Temporary Independent Appraiser	\$74,000
Humane Society Cost Increase	\$66,162
North Front Range Metropolitan Planning Organization Match Funding	\$21,500
Financial Reporting Software Licensing	\$24,000
Legal Counsel for Collective Bargaining	\$60,500
Plans Integration for Resilience Scorecard	\$80,000
Juntos Program Coordinator	\$50,000
Facilities Worker at The Ranch for Extension / 4-H Event Support	\$107,626
Software Upgrades / Efficiency Projects	\$100,000
Digital Accessibility	\$125,000

Key Decisions: Service Proposals

Service Proposals	Amount
Backfill Self-Insured Liability Program	\$1,000,000
Engineering Property and Casualty Allocation	\$24,425
Shift Community Development Admin from Building Fund to General Fund	\$67,494
Exempt Health Dept. Women Infant Children Program Indirect Costs	\$116,683
Exempt Weed Enterprise Indirect Costs	\$38,051
Exempt District Attorney Adult Diversion Grant Indirect Costs	\$6,344



Key Decisions: Unfunded Needs

What's NOT in the Budget

- New Emergency Services Building (\$32M)
- Major Justice Center Facility Needs (\$200M+)
- Unfunded Road Capacity (\$15M annual)
- Unfunded Service Proposals (\$7M annual)
- Broadband BEAD Grant Match (\$15M)



Key Decisions: Unfunded Needs

Unfunded Service Proposals*	Amount
Sheriff Property and Casualty Increase	\$398,982
Victims of Crimes Act Revenue Reduction	\$91,270
Automatic License Plate Readers	\$272,850
Additional Wildland Fire Crew Positions	\$419,610
Emergency Planning and Coordination Specialist	\$180,600
Jail Booking Unit Compensation	\$188,650

*Not comprehensive.



Key Decisions: Unfunded Needs

Unfunded Service Proposals*	Amount
Financial Services Administrative Support	\$97,801
Health Dept. Youth Engagement Program	\$130,700
Health Dept. Community Engagement/Outreach to Latine	\$102,900
Natural Resources Park Ranger General Fund Support	\$250,000
Natural Resources Department: Facilities Maintenance	\$134,080
Additional Process Improvement Position	\$47,282
Administrative Support for Community Development	\$48,284

*Not comprehensive.



Key Decisions: Unfunded Needs

Service Proposals (Using Non-General Fund Alternatives)*	Amount
Facility Renovation: 1601 Brodie - Estes Park	\$900,000 (Facilities Capital Reserves)
Facility Renovation: Court Clerk at Justice Center	\$700,000 (Facilities Capital Reserves)
Natural Resources Visitor Center Erosion Mitigation	\$100,000 (Disaster Response Reserves)

*Not comprehensive.

Budget Overview

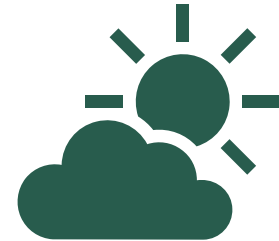
Revenue Category	2024 Revised	2025 Proposed	% Change
Property Taxes and Assessments	\$192,798,357	\$197,327,606	2%
Sales, Use & Other Taxes	\$91,675,428	\$92,880,202	1%
Intergovernmental	\$124,804,174	\$96,727,178	(22%)
Licenses & Permits	\$12,217,102	\$11,153,684	(9%)
External Charges for Service	\$68,120,607	\$72,308,540	6%
Interest Earnings	\$10,715,276	\$10,071,405	(6%)
Internal & Other Revenue	\$147,481,449	\$126,633,020	(14%)
TOTAL – ALL REVENUES	\$647,812,393	\$607,101,635	(6%)

Budget Overview

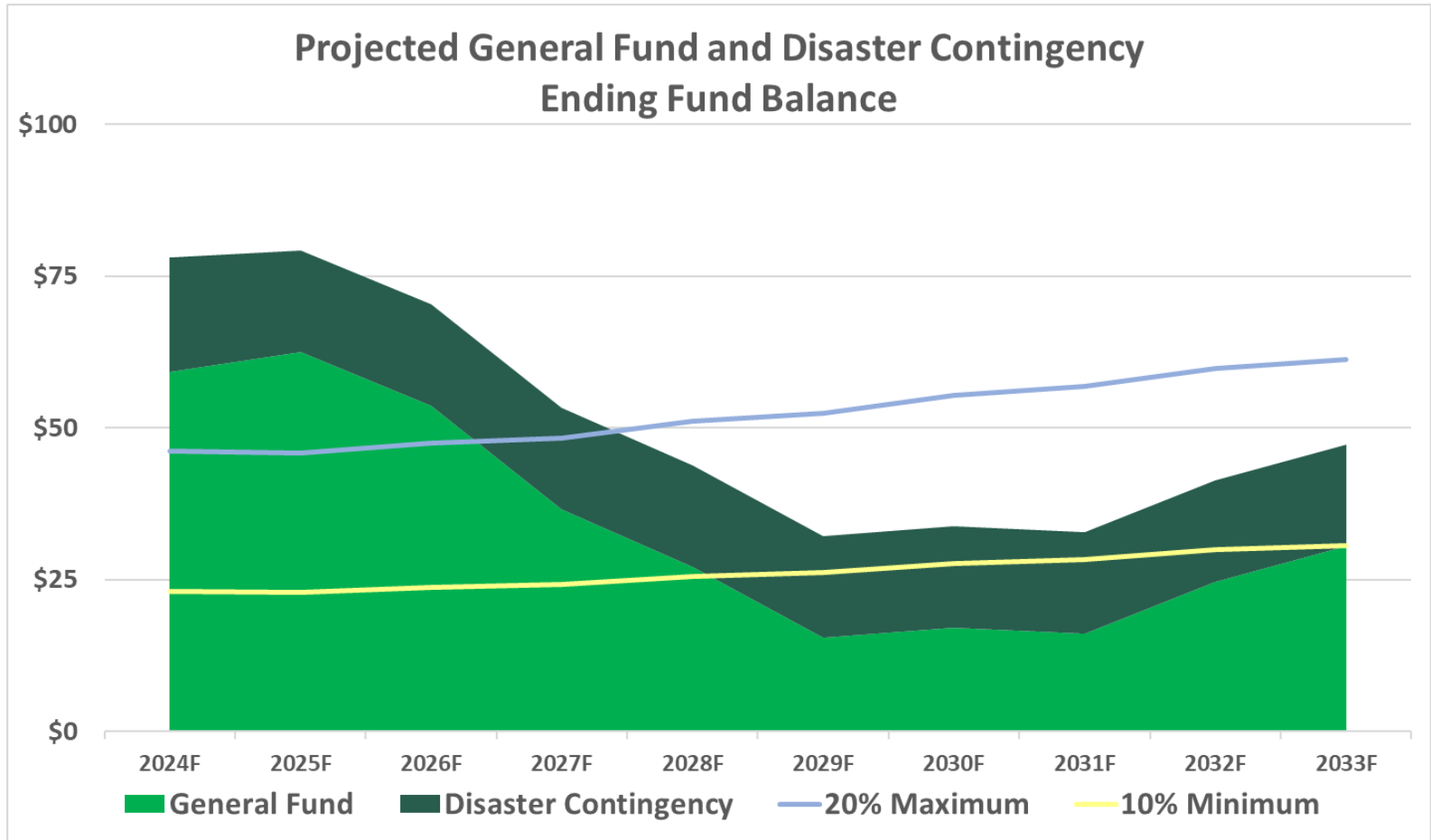
Expense Category	2024 Revised	2025 Proposed	% Change
Personnel	\$248,359,250	\$254,555,080	2%
Operating	\$299,952,957	\$289,932,819	(3%)
Capital Outlay	\$74,256,011	\$59,493,980	(20%)
Certificate of Participation	\$6,479,346	\$6,528,640	1%
Other Financing Uses	\$66,018,869	\$40,164,804	(39%)
TOTAL – ALL EXPENSES	\$695,066,433	\$650,675,323	(6%)

General Fund Balance Projection

- Stable Economy
- Lower Inflation
- Lower Interest Rates
- Capped Property Tax Revenue
- **Continued Legislative Uncertainty**



General Fund Balance Projection



Public Feedback



- View & Explore the Budget on our Website: www.larimer.org/budget
- Community Conversations
- Community Surveys
- Public Hearing on November 4th @ 6 pm
- Budget Adoption Hearing on December 11th @ 2:30 pm

Questions?

