

LARIMER COUNTY BUDGET OFFICE



2026 PROPOSED BUDGET

October 22, 2025



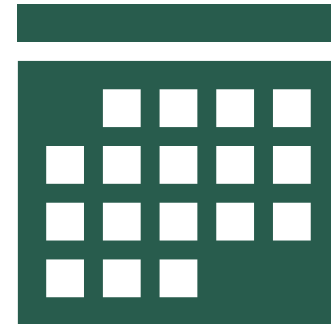
Today's Agenda

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



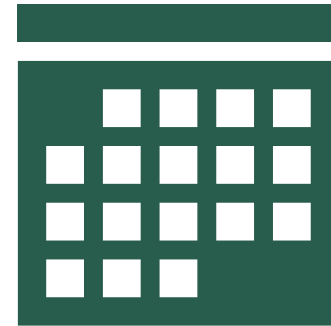
Budget Calendar

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 22	Work Session with Commissioners
November 4	Election Day
November 10 @ 6 pm	Public Hearing on Budget & Landfill Rates
Mid-November	Final Budget Retreat & Direction
December 11	Budget Adoption and Mill Levy Certification



Fiscal Factors

Year of Reductions:

- Pressures on State and Federal Partners
- Residential Property Values Have Flattened
- Property Tax Revenues are Capped
- **\$6 Million Budget Gap**



Key Decisions: Closing the \$6M Gap

Identified General Fund Savings:

- **\$3.4 million** in reductions
- **\$310,000** in new revenues
- **\$700,000** less than expected service proposals



Key Decisions: Closing the \$6M Gap

General Fund Reductions	2026 Budget Savings
Phase-Out Community Corrections General Fund Transfer	\$1,700,000
Reduce Operating Budgets in Recording, Motor Vehicle, and Elections	\$622,000
Shift Eviction Prevention to Federal Funding Source	\$439,000
Reduce Employee Stipends / Workers Compensation Wage Continuation	\$185,000
Eliminate Funding for HomeShare & Larimer Home Improvement Program	\$105,000
Reduce Support for Consolidate, and Eliminate Advisory Boards	\$100,000
Board of County Commissioners Reductions	\$92,532
Scale Back Community Wildfire Mitigation Grant Program	\$50,000
ADA Capital Budget Reduction	\$50,000
Eliminate Small-Business Sustainability Program	\$45,000
Shift Radio Console Replacement Costs to Larimer Emergency Telephone Authority	\$36,000

Key Decisions: Closing the \$6M Gap

New General Fund Revenues	2026 Budget Savings
Short Term Rental License Renewal	\$50,000
Morgue Facility Use Fee Increases	\$10,000
Partner with Other Local Governments to Share Software Costs	\$250,000

Key Decisions: Service Proposals

General Fund Service Proposals:

- **\$14 Million** requested
- **\$4.8 Million** included in the 2026 Proposed Budget
 - **\$2.3 Million Ongoing** (\$700k below forecast)
 - **\$2.5 Million One-time**

Funded requests were largely for one-time capital needs, meeting existing obligations, efficiency gains, and strategic priorities.



Key Decisions: Ongoing Service Proposals

General Fund Service Proposals: Ongoing	Amount
Human Services: Program Stabilization	\$1,000,000
Grade Changes (Multiple Departments)	\$559,677
Radio Replacement and Digital Storage	\$469,000
Technology Efficiency Projects	\$100,000
Emergency Services Building Maintenance	\$82,950
Board of Equalization Scheduling Software	\$62,000
Humane Society Contract Cost Increase	\$21,720
Increase Existing Deputy District Attorney from Part-time to Full-Time	\$24,956

Key Decisions: One-Time Proposals

General Fund Service Proposals: One-Time	Amount
Facility Security Modernization (IT Capital)	\$2,322,000
New Judge's Chambers (Facilities Capital)	\$70,000
Property Abatements/Cleanups	\$125,000
Regional Workforce Marketing – NOCO REDI	\$25,000

Key Decisions: Capital Improvement Plan

Major Projects:

- Emergency Services Building
- Ranch Master Plan
- North Landfill and Transfer Station
- Larimer County Transportation Master Plan



Key Decisions: Unfunded Needs

What's NOT in the Budget

- Major Justice Center Facility Needs (\$200M+)
- Unfunded Road Capacity (\$17M annual)
- Unfunded Service Proposals (\$9M)



Budget Overview

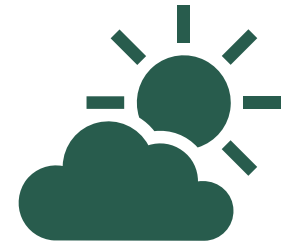
Revenue Category	2025 Revised	2026 Proposed	% Change
Property Taxes and Assessments	\$197,066,713	\$211,797,118	7.5%
Sales, Use & Other Taxes	\$93,193,784	\$92,096,168	(1.2%)
Intergovernmental	\$108,509,611	\$93,251,363	(14.1%)
Licenses & Permits	\$11,357,184	\$12,010,998	5.8%
External Charges for Service	\$68,126,985	\$72,324,618	6.2%
Interest Earnings	\$11,218,792	\$13,719,778	22.3%
Internal & Other Revenue	\$295,625,905	\$190,336,697	(35.6%)
TOTAL – ALL REVENUES	\$785,098,974	\$685,536,740	(6%)

Budget Overview

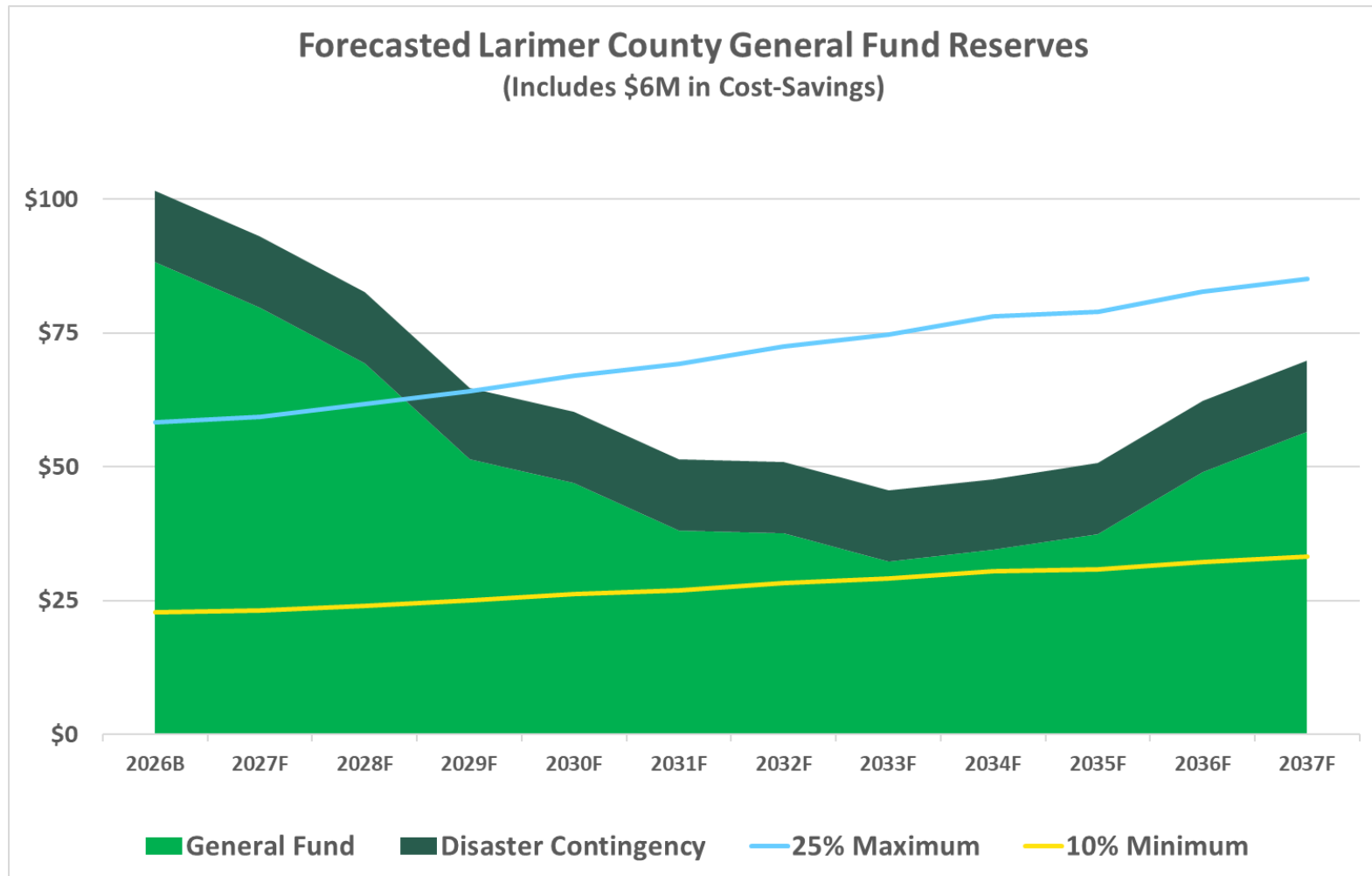
Expense Category	2024 Revised	2025 Proposed	% Change
Personnel	\$258,478,917	\$265,721,549	2.8
Operating	\$295,486,967	\$273,658,613	(7.4%)
Capital Outlay	\$100,349,487	\$143,713,299	(43.2%)
Certificate of Participation	\$11,448,351	\$16,954,838	48.1%
Other Financing Uses	\$91,815,859	\$51,155,811	(-44.3%)
TOTAL – ALL EXPENSES	\$757,579,581	\$751,204,110	(0.8%)

General Fund Balance Projection

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



General Fund Balance Projection



Public Feedback



- Explore the budget on our website: larimer.org/budget
- Community Conversations
- Community Surveys
- Public Hearing - November 10th @ 6 pm
- Budget Adoption Hearing - December 11th @ 10:00 am

Questions?

