



*Credit: Alex Jordan, Horsetooth Mountain Open Space*

# LARIMER COUNTY

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## 2024 REVISED AND 2025 PROPOSED BUDGETS





## Larimer County Board of Commissioners



**Larimer County Board of Commissioners (left to right): Jody Shaddock-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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GOVERNMENT FINANCE OFFICERS ASSOCIATION

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**Larimer County  
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For the Fiscal Year Beginning

**January 01, 2024**

*Christopher P. Morill*

Executive Director

# LARIMER COUNTY | COUNTY MANAGER

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

September 25, 2024  
Board of County Commissioners  
Larimer County Residents

## **SUBJECT: 2024 Revised and 2025 Proposed Budgets**

Dear Larimer County Commissioners and Residents,

The County Manager is responsible for presenting the annual budget to the Board of County Commissioners and for ensuring that it aligns with the Board's priorities as well as the longstanding history of conservative revenue forecasting and operating within our means. The 2024 Revised and 2025 Proposed Budgets comply with state laws, budgeting principles, funding requirements, and the Board's guidance.

Larimer County is comprised of departments and divisions overseen by ten elected County officials established by the Colorado Constitution. These entities provide a wide range of services to residents, property owners, and visitors. Most services are delivered irrespective of municipal boundaries, ensuring that residents in both cities and unincorporated areas receive the same level of service. The County's net operating budget is organized into five service categories: Public Safety; Human and Economic Health; Community Planning, Infrastructure, and Resources; Public Records and Information; and Support Services.

Each year's budget includes a comprehensive five-year capital improvement plan. Capital projects are defined as one-time expenses that cost more than \$50,000 and are expected to benefit the community for years to come. This includes investments in buildings, roads, property acquisitions, vehicles, equipment and maintenance, or rehabilitation of major assets. The first year of each five-year plan is included in the annual budget.

Larimer County continues to bear the cost of natural disasters, including increasingly frequent wildfires and floods. To provide a clear comparison of year-to-year expenses, disaster response costs are separated from the County's normal operational budgets. The 2025 Proposed Budget includes funding for mitigation, response, and recovery efforts related to emergencies.

## **Budget Process and Guidelines**

The County's budgeting process is a continuous, year-round effort. Commissioners regularly review performance measures across the five service categories to ensure clear understanding of the services provided and the impact on the community. These reviews highlight trends and outcomes of County services, helping the Commissioners to prioritize budget decisions for the following year.



Planning for the upcoming fiscal year begins in the spring with a work session where Commissioners assess the internal strengths and weaknesses as well the external opportunities and challenges across each service category. The themes identified from this analysis help to shape the budgeting strategies for the year ahead. During this session, the Budget Office presents revenue and expense forecasts, and the Commissioners provide direction for preliminary base budget targets for each department and elected office.

In early summer, Commissioners and staff gather resident input through community meetings, surveys, and online submissions. During this time, we also review data on compensation trends, the economy, state and federal legislation, and revenue projections that may impact Larimer County. These insights help to refine base budget targets, while program leaders and elected officials prepare budget requests.

Over the course of nearly two months, the County Manager, Assistant County Manager, and the Office of Performance, Budget, and Strategy meet with each department director and elected official to review submitted budget packets. Funding requests are thoroughly evaluated to ensure they are supported by data, conform to best practices, and respond to resident needs. Larimer County has consistently prioritized maintaining existing programs and infrastructure while supporting equitable and accessible service delivery over introducing new services; a philosophy maintained in the 2025 Proposed Budget.

The 2025 Proposed Budget was developed based on the new, lower property tax assessment rates enacted by the state assembly during the most recent special sessions (SB24-233 and HB24B-1001). As a result, the number of service proposals recommended for funding in 2025 is restricted to those supporting only critical services or programs.

## Revenue Highlights

**Property Tax:** Larimer County's largest General Fund revenue source is property tax. Most of the property tax collected by the County is distributed to other taxing authorities, primarily school districts, with portions also going to municipalities and special districts. Larimer County retains approximately 25% of the total property tax collected. While property taxes are assessed annually, property values are reappraised every two years. New state property tax legislation limits property tax revenue growth to 10.5% per two-year reappraisal cycle, with some exceptions for new construction, property taxes used for disaster recovery, and expiring tax-increment financing districts.

The County's operating mill levy has remained 21.571 mills since 1992, distributed between the General Fund, Road and Bridge, Human Services, and Health and Environment. Additionally, 0.75 mills are collected and transmitted to Foothills Gateway, which provides services for individuals with developmental disabilities in accordance with a 2001 voter-approved initiative.

**Sales Tax:** The second-largest revenue source for Larimer County is sales tax. The County collects four dedicated sales taxes that fund specific, voter-approved services. These taxes are restricted in their use and do not directly contribute to the General Fund. Sales tax revenue is projected to remain flat in 2025 due to slower consumer spending, lower inflation, and a shift in preferences from retail goods to services.

- A 0.15% (15¢ on \$100) sales tax supports Larimer County jail operations, generating enough revenue to cover about one-third of the jail's operating expenses.





- A quarter cent (0.25%, 25¢ on \$100) sales tax funds open space, with revenue shared between the County (50%) and its eight municipalities (50%).
- A quarter cent (0.25%, 25¢ on \$100) sales tax funds behavioral health services, with portions of the revenue distributed to mental and behavioral health community service providers. The County completed construction of a behavioral health facility in 2023, with the first patients receiving services in December 2023.
- Another 0.15% (15¢ on \$100) sales tax funds the construction and operation of The Ranch fairgrounds. The County is implementing The Ranch Master Plan, which includes new facilities, improvements to existing structures, and infrastructure upgrades.

**External Fees and Charges:** External fees, licenses, permits, and other charges for specific services represent a significant revenue source for essential County programs, including The Ranch, Solid Waste, Natural Resources, some programs at the Health Department, and others. The Acute Care Center at the Longview Behavioral Health Campus operates using a combination of sales tax funding and insurance billing for services. Fees and charges are typically used to offset the costs of providing the associated programs. However, many fees are set by state statutes or agencies and often fall short of covering the full cost of the service. In such cases, local tax revenue is used to bridge the gap.

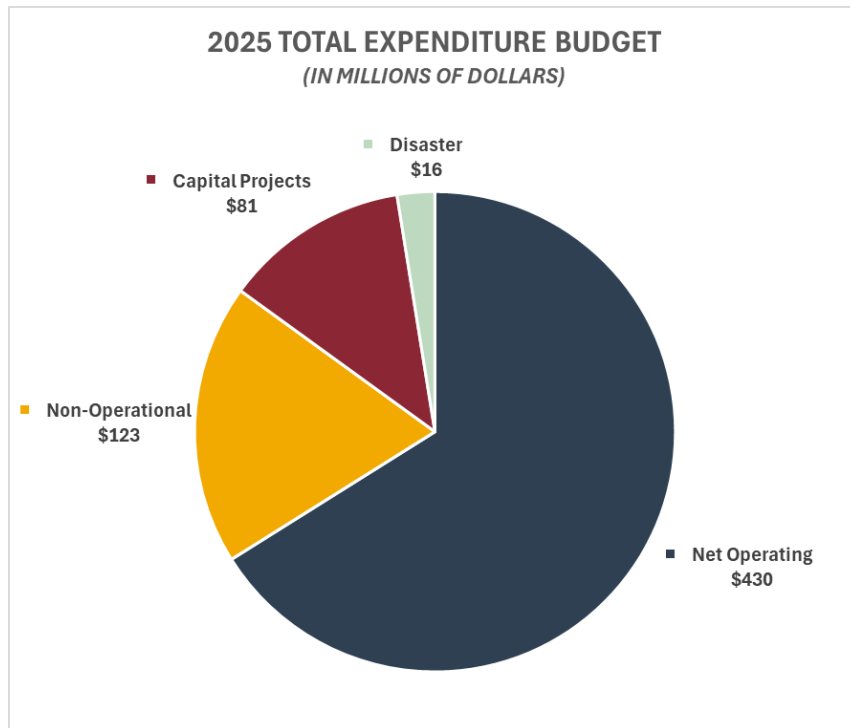
**Interest Earnings:**

The Treasurer's Office invests County reserves in safe, interest-bearing public funds investments. Interest rates are expected to decline in 2025, which may reduce earnings. However, lower rates are likely to increase recording fee revenues as refinancing and home sales increase. Additionally, Community Development permit revenues are projected to rise as lower interest rates stimulate development. We will continue to closely monitor these trends.

**Grants from State and Federal Programs:** In recent years, state and federal funding for services such as Human Services, Economic and Workforce Development, Health and Environment, and Community Justice Alternatives saw significant increases due to one-time COVID-19 response and recovery grants. Many of these programs expire in 2024, leading to reduced grant revenues for County programs.

**Expense Highlights**

Budgeted expenses are categorized into four main areas: operating costs relating to providing services, capital projects that occur during the budget year, disaster recovery costs, and non-operational expenses related to internal charges, transfers in between funds, sales tax administration, and internal services. The following chart provides a snapshot of the percentage allocated to each expense type in the **2025 Proposed Budget**.



Expenses are grouped into departments and elected offices that provide similar services. These are organized into five main service categories:

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

**Public Safety:** The Commissioners' Office works closely with the elected Sheriff, District Attorney, and Coroner to ensure that public safety is properly funded. Additional services under this category include Alternative Sentencing, Community Corrections, and Emergency Management. The County provides these services to all residents, regardless of whether they live in rural areas or within municipal boundaries. These services include operating the county jail, funding death investigations, offering alternative sentencing and community corrections programs, providing pre-trial services, supporting competency courts in partnership with the 8<sup>th</sup> Judicial District, and overseeing emergency management and recovery. Larimer County is also statutorily responsible for providing primary funding for the District Attorney's office for the 8<sup>th</sup> Judicial District and for maintaining the facilities used by the 8<sup>th</sup> Judicial District, including courtrooms and Probation Service spaces.

In accordance with the State Constitution and statutes, the County carries significant responsibility for public safety. The Sheriff's Office provides patrol services in unincorporated rural areas and, under Colorado Revised Statute 30-10-513, is responsible for coordinating fire suppression efforts during

prairie, forest, or wildland fires in unincorporated areas, or when such fires exceed the capacity of local fire protection districts. The 2025 Proposed Budget continues to allocate resources toward mitigating future fire damage and assisting homeowners in forested areas in reducing their vulnerability to wildfires and natural disasters.

**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.

Significant capital improvement spending continues within this category as outlined in the 2025 Proposed Budget. The Solid Waste Department is continuing to focus on the reduction, reuse, or recycling of materials and increasing the diversion of materials from the landfill. Construction of a new north landfill and, potentially, a modified central transfer station will begin this year as the existing landfill nears capacity. Ongoing discussions with regional partners are focused on ensuring long-standing partnerships remain in place and the financial viability of landfill facilities outlined in the Master Plan is sound. This work expected to continue into 2025.

The budget for The Ranch Events Complex includes continuing to implement a Master Plan for a new phase of development funded by the extension of the dedicated sales tax. Activities completed to date including the construction and opening of the 4-H Youth and Community Arena, expansion of the MAC Equipment Inc. Indoor Arena, RV Hookups to support events at The Ranch, and roadway improvements including construction of Arena Circle. The County intends to use available funds to continue major community capital improvement projects while evaluating opportunities for public-private partnerships that benefit the community in the long term. Emphasis continues to be on streamlining operations and efficiencies, nurturing community partnerships, and evaluating revenue opportunities to ensure long term financial sustainability.

Natural Resources remains committed to emphasizing partnerships and grant opportunities to fund acquisitions and enhancements to the portfolio of properties in their care. In 2025 the department will continue to focus on acquisition and conservation as well as the preservation and maintenance of existing open spaces, while making incremental improvements to both facilities and practices to address growing demands for service by our community. Revenues related to visitor fees have been reduced by the State's vehicle registration *Keep Colorado Wild Park Pass* initiative. The department will focus on methods to increase visitorship in this new environment including adopting a more inclusive outreach approach to reach members of our community who may not have had access or exposure to our open spaces in the past.

A significant gap remains between the need for increased capacity on County roads and available funding. To address this, the County Commissioners have authorized a ballot measure that would levy a 0.15% sales tax (15¢ on every \$100 of retail sales) to fund capital capacity projects for County roads if approved by voters in November.

Staffing levels within Road and Bridge, Engineering, and Community Development have remained unchanged from the 2023 Adopted Budget. However, Road and Bridge continues to face challenges in recruiting qualified seasonal maintenance workers. The department is actively working with Human Resources to address these hiring difficulties.

**Human and Economic Health:** This service category encompasses the County's efforts in Human Services, Health and Environment, Economic and Workforce Development, Extension, and Behavioral

Health. Programs in these areas rely heavily on federal and state grants, supplemented by matching local property or sales tax dollars. An ongoing challenge in budgeting for these services is the misalignment between federal, state, and county fiscal years, making it difficult to confirm program funding levels until after the County's budget is adopted.

The 2025 Proposed Budget provides for the second year of operational costs for the new behavioral health facility through a contract with SummitStone Health Partners to provide services inside the Acute Care Center at the County's Longview Behavioral Health Campus. This service is supported by a 2018 voter-approved dedicated behavioral health sales tax. The Department of Health and Environment continues their commitment to engage with community partners as they implement the Community Health Improvement Plan and develop strategies to address overall and inclusive community health issues. Their ongoing work as an arm of the Colorado Department of Health and Environment includes addressing environmental issues including inspecting and permitting septic systems, measuring air quality, and conducting restaurant inspections.

The County continues to deliver high-quality services, including food assistance, adult and child protection, childcare assistance, child support enforcement, and Medicaid administration. The Economic and Workforce Development Department remains actively engaged with regional partners, supporting economic development, business initiatives, job seekers, and programs that assist community members with disabilities and veterans.

Larimer County also continues to support community affordable housing in the 2025 Proposed Budget through an eviction prevention program, landlord engagement, and working closely with mobile home park owners and residents. In 2025 the County will utilize American Rescue Plan dollars for a one-time gap financing initiative aimed at retaining critical existing affordable housing stock.

**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 2025 Proposed Budget includes funding to conduct these important services including the 2025 property reappraisal, tax administration, motor vehicle licensing, recording, and elections.

The Office of the Treasurer and Public Trustee is continuing to implement a unified credit card processing project in addition to statutory responsibilities and the Assessor's Office is working to review and address a backlog of building permits so they can be appropriately incorporated into property value models. The Public Affairs office continues to focus on community outreach with an emphasis on increased engagement as well as assessing the legislative impacts on County services.

**Support Services:** This service category includes departments that support public-facing County programs and elected offices, including Human Resources, Information Technology, County Attorney, Facilities, Fleet Services, and Finance. The 2025 Proposed Budget allocates funding to ensure these programs operate efficiently and effectively and efficiently meet the needs of their internal customers.

## Looking to the Future

The following are a few key issues facing Larimer County in the coming years. Many of these trends are being addressed in various ways in the 2024-2028 Five-Year Strategic Plan and incorporated by departments and elected offices in their service delivery plans.

**Population Growth:** Population growth is one of the primary drivers of increased demand on County services, including personnel, transportation, and facilities. These pressures are compounded by shifting and aging demographics in Northern Colorado and across the country. Future budgets will need to continue to address facility and equipment obsolescence, data storage and security pressures, and the growing demand for County services including public safety, alternative sentencing, behavioral health, and recovery and community resilience related to natural disasters as residents occupy more remote housing alternatives. Transportation needs may be met if voters approve a ballot measure that would levy a 0.15% sales tax (15¢ on every \$100 of retail sales) to fund capital capacity projects for County roads and support leveraging state, federal, and local partner project funds.

**Inflation:** Although inflation is down from historic highs of the past few years, the rising cost of housing, childcare, goods and services is an enormous burden on County residents. Affordability challenges increase the need for public services and, since the County administers many government programs for vulnerable populations and criminal justice offenders, demand for these services is expected to grow. Rising costs of technology, insurance, personnel, and capital construction are also directly impacting the budget.

**Climate Smart and Future Ready:** Larimer County continues to prioritize sustainability through public programs, purchasing policies, equipment, and facilities. The County has also been directly impacted by the increasing frequency of natural disasters. To prepare for future disasters, the County has established and maintained a Disaster Contingency Fund, which reserves funds for disaster preparedness, response, recovery, and mitigation. In the event of a major FEMA-qualifying disaster, the County relies on these reserves for temporary and permanent repairs before receiving federal reimbursement, which can take many years. Maintaining sufficient reserves for disaster response and recovery is critical for the community.

**Continued Financial Health:** Larimer County currently holds a AAA credit rating, a distinction shared by less than 2% of counties nationwide. This rating is based on several factors, including the County's relatively low debt burden, healthy reserve fund balances, and restrained approach to spending on new or increased programming. The 2025 Proposed Budget aims to maintain these favorable conditions. Future projects, including The Ranch improvements, the Solid Waste Master Plan, and addressing facility needs, must be carefully managed to maintain the County's credit rating.

**Revenue Source Stability:** The primary source of discretionary revenue for the County is property tax. In 2022 and 2023 the state legislature passed legislation impacting property assessment rates in response to rapidly rising values – resulting in Proposition HH being placed on the 2023 ballot. After HH was voted down, legislators made additional adjustments to assessment rates. The cumulative impact of legislation passed in 2024 will reduce the County's annual property tax revenue by \$5.4 million. The latest law also subjects local governments to a revenue growth cap of 10.5% per reappraisal cycle.





**Funded Budget Requests:** Departments and elected offices thoughtfully prepared requests for additional funding. While almost \$12 million in new requests for property tax funding, largely to increase or maintain existing services, were submitted, revenue constraints allowed for the funding of less than half of these requests. The funding requests in the table below have been included in the 2025 Proposed Budget.

Proposed Funded Service Proposals		2025 Proposed Budget
Assessor	Temporary independent appraiser to provide training and consultive services to new or newly promoted staff	\$74,000
Community Development	Increase to cost of Humane Society of Northern Colorado contracted animal control services for 2025	\$66,162
Community Justice Alternatives	Costs related to continuing to provide competency services for criminal justice involved clients.	\$208,551
Engineering	Local match funding to North Front Range Metropolitan Planning Organization (NFRMPO)	\$21,500
Facilities Services	Portion of ongoing maintenance costs at the new Fleet Services facility which also houses Road and Bridge administration	\$107,000
Financial Services	Ongoing costs for comprehensive financial reporting software	\$24,000
Health and Environment	Indirect cost exemption for Women Infant Children (WIC) Program for one year	\$116,683
Human Resources	Outside counsel for collective bargaining support	\$60,500
Human Services	Retain three previously grant-funded case manager/lived-experience navigators providing child abuse prevention services.	\$350,000
Information Technology/ Strategic Plan	Digital accessibility consulting to ensure County web materials are accessible to all, and especially those who are vision impaired.	\$125,000
Sheriff	Increase step plan by 1% and add one step to the top of the certified deputy pay plan to keep compensation competitive based on labor market analysis	\$1,848,000
The Ranch	Limited-term facilities worker to support CSU Extension programs and activities in the 4-H Youth & Family Arena and McKee building	\$107,626

I would like to extend my appreciation to the departments and elected offices that contributed to the development of the 2024 Revised and 2025 Proposed Budgets. While the future remains somewhat uncertain, I commend our Larimer County leadership team for helping us live within our means. Continued responsible use of taxpayer dollars ensures that public services continue to benefit the community into the future and is a critical element of maintaining resident trust.

Sincerely,

Lorenda Volker  
 County Manager

## **Section A – Introduction & Overview**

## Budget Quick Guide

### Overview

This document contains the 2024 Revised and 2025 Proposed budgets for Larimer County. The county's fiscal year is January 1<sup>st</sup> through December 31<sup>st</sup>. 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 Section .....A-1

This section provides an overview of Larimer County, including:

- Important factors and trends
- Revenues and expense summaries
- New initiatives
- Changes to authorized positions.

### Financial Information & 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 Improvements 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 are used to allocate budget resources to specific purposes, especially those services that have dedicated revenues or, in the case of capital funds contain projects that may have expenses over multiple years.

## Glossary & Acronyms

### Overview

This document uses many terms and acronyms that may not be familiar to the casual reader. Below is a glossary with helpful definitions for many commonly used terms.

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

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## Larimer County 2025 Budget

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Improvement District:	A local taxing district within the county government, established to fund the installation and maintenance of public improvements, typically in subdivisions within unincorporated areas of the county. Further details can be found on the <a href="#">County Engineer's website</a> .
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 2025 budget is built on a set of key assumptions, serving as the foundation for the county's five-year forecast of revenues and expenses. These assumptions help prioritize services, determine appropriate service levels, and allocate limited financial resources. Adjustments are made throughout the process as new information becomes available. New legislation, changing economic conditions, and projected revenues and expenses are constantly being refined.

The following short-term trends played a critical role in shaping the 2025 budget:

### ***Property Tax Revenues***

Property taxes remain Larimer County's largest source of revenue. The most recent reappraisal cycle resulted in record property value increases, which prompted significant property tax legislation during two regular and two special sessions of the state assembly. These legislative changes lowered assessment rates, reduced assessed values, and introduced new property classifications, all of which substantially limit the county's future revenue growth. Going forward, property tax revenues will be forecasted to stay within the new 10.5% revenue growth cap per reassessment cycle. The 2025 reappraisal, impacting budget years 2026 and 2027, is projected to yield total assessed valuation growth of less than 5%.

### ***Sales, Use, and Specific Ownership Taxes***

Sales, use, and specific ownership taxes are forecasted to generate \$92.6 million in 2025, representing a modest increase of just over 1% compared to the 2024 Revised Budget. For the first half of 2024, actual sales and use tax collections have trailed budget projections by approximately 2%, reflecting the ongoing shift in consumer spending from goods to services and a decrease in consumer savings. Conversely, specific ownership taxes are anticipated to rise by 3%.

### ***Intergovernmental Revenues***

Revenues from federal, state, and local partners are projected to decrease by 22%, primarily due to the end of disaster recovery funds related to the pandemic and wildfire reimbursements. This reduction affects several departments, including Road and Bridge, Human Services, the District Attorney's Office, and Health and Environment. Additionally, the latest state budget forecast predicts leaner years ahead, as state reserves are limited, and sales tax revenues are expected to decline. Since many programs rely on state funding, Larimer County will closely monitor trends in state retail sales and income tax revenues and their impact on intergovernmental revenues.

### ***Personnel***

Larimer County uses a data-driven approach to compensation to remain competitive in a tight labor market. Hiring ranges are based on peer pay data, though recruitment and retention challenges remain, particularly in public safety, part-time, and seasonal roles. The 2025 Budget includes a 2% adjustment to salary ranges for most positions, effective January 2025, and a 3% merit-based increase, awarded on employee anniversary dates based on performance. Sworn public safety positions under the county's step plan will receive a 3% base pay increase, with additional step increases tied to years of service. Temporary staff wages and overtime are budgeted according to projected workload demands. Overall, personnel expenses, including benefits and vacancy savings, are expected to rise by 2.4% in 2025.

### ***Operating Expenditures***

After years of high inflation, rates are expected to drop below 3% in 2025. However, Larimer County continues to face significant cost increases beyond inflation in areas such as public safety, software, behavioral health contracts, wildland fires, and liability insurance. Another potential risk to operating expenses is the state's poor fiscal situation, which may result in additional costs being shifted to local governments. The Budget Office will continue to monitor these trends closely. Overall, operating expenditures will be 2.8 percent lower in the 2025 Budget than the 2024 Revised Budget.

***Capital Outlay***

Larimer County will be spending less on capital outlay in the next few years as large facility projects are finally completed. The County will still be investing in The Ranch, solid waste facilities, and road infrastructure, especially if voters approve a new sales tax to increase county road capacity. Funds for purchasing new open spaces and replacing existing equipment and infrastructure will also continue to be included in the budget.

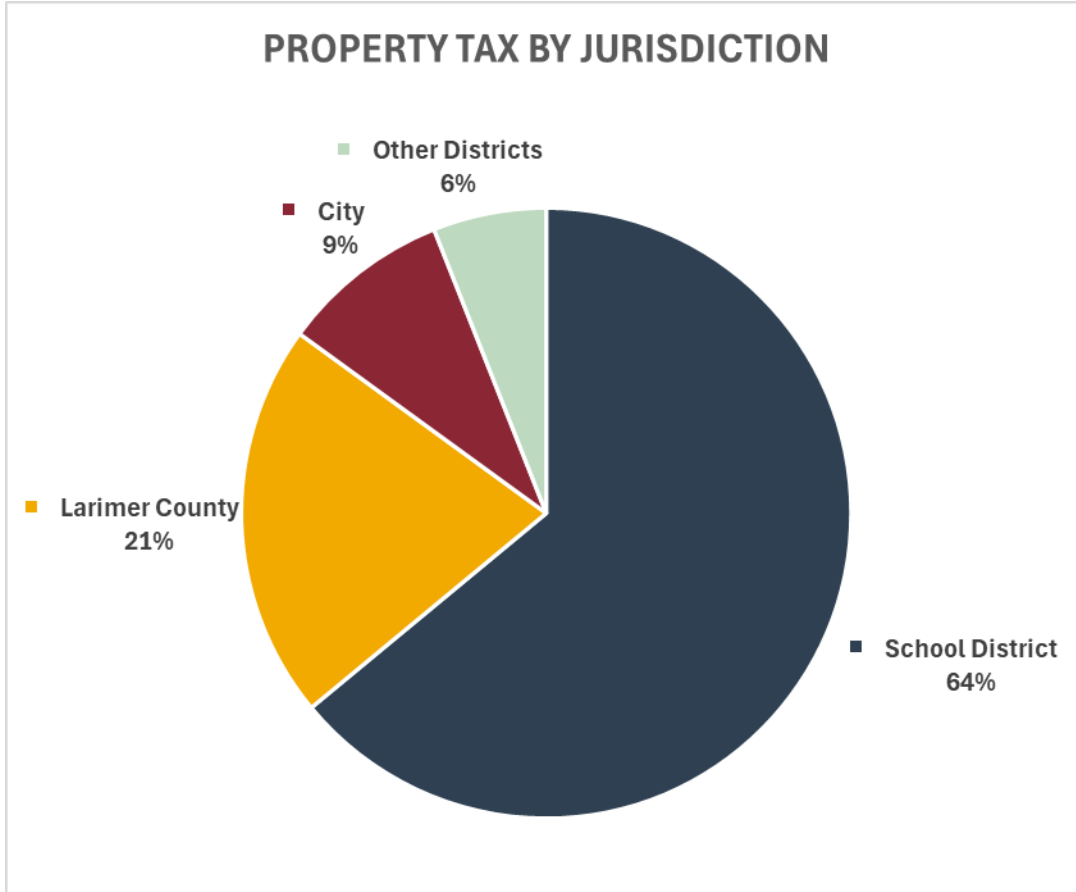
***Certificates of Participation***

Larimer County continues to benefit from low financing costs due to its AAA bond rating. Annual financing costs for the certificates of participation used to fund the jail improvement project will remain around \$6 million through 2035.

## Tax Levy Summary

### County Share of Property Tax Levy

The county receives less than a quarter of a typical property tax bill. This pie chart shows the breakdown, which will vary for individual households depending on where a property is located.



### Assessed Value Summary

Property taxes are calculated by multiplying a mill levy rate to every \$1,000 of taxable value. The 2025 Budget is based on the following property values supplied by the Office of the County Assessor.

**Table 1: Larimer County Assessed Values (In Millions)**

Category	2023	2024	2025	% Change 2024 to 2025
Total Assessed Value	\$7,368	\$9,170	\$9,107	-0.69%
TIF Value	\$406	\$479	\$494	3.13%
<b>NET ASSESSED VALUE</b>	<b>\$6,962</b>	<b>\$8,691</b>	<b>\$8,613</b>	<b>-0.90%</b>
<b>Actual Values</b>				
<b>New Construction</b>	\$1,198	\$1,907	\$1,191	-37.55%
<b>TOTAL ACTUAL VALUE</b>	<b>\$70,550</b>	<b>\$90,839</b>	<b>\$91,842</b>	<b>1.10%</b>

**Larimer County 2025 Budget**

**Larimer County 2025 Property Taxes (excludes Pest and Improvement Districts)**

- **Property tax revenue will increase by 2.4% percent in 2025.** This is a non-reappraisal year, but property tax revenue is still impacted by the value of new construction added to the tax roll, changes to the value of oil and gas properties, and the end of a temporary mill levy credit. Property taxes remain Larimer County’s largest source of revenue.
- **Larimer County will continue the current operating mill levy of 21.571 mills.** This mill levy (which has been the same since 1992) excludes any abatement levy authorized under Colorado law to regain lost revenue due to abatements and refunds.
- **Larimer County will also levy 0.140 mills** to recover \$1,208,655 in revenue lost from abatements and refunds of property taxes as permitted by state law.
- **Larimer County will continue to include the citizen-initiated tax of 0.750 mills to serve those with developmental disabilities.** Approved by the voters in November 2001, this tax contributes \$6,460,000 to the operation of Foothills Gateway in 2025.
- **2025 Larimer County Government Mill Levy:**
  - Larimer County Operating Mill Levy 21.571
  - State Abatement Mill Levy 0.140
  - **TOTAL County Operations Mill Levy:** **21.711**
  - Foothills Gateway Levy 0.750
  - GRAND TOTAL Mill Levy: 22.461
    - Change from 2024: 0.716

The property tax impact on the owner of a \$550,000 home (taxable value of \$33,500) would be about \$745 in 2025. This includes taxes on the county base operating mill levy (21.571), the state abatement mill levy (0.140), and the Foothills Gateway mill levy (0.750).

**Three-Year Comparisons**

A comparison of property tax revenue for the most recent three years is as follows (in millions; rounded):

Table 2: Property Tax Revenues By Fund				
Fund	2023 Actual	2024 Adopted	2025 Proposed	% Change 2024 to 2025
101 - General Fund	\$130.61	\$160.76	\$164.14	2%
252 - Road and Bridge	\$3.52	\$3.57	\$3.68	3%
262 - Human Services	\$11.96	\$12.18	\$12.94	6%
282 - Health and Environment	\$4.63	\$4.92	\$5.1	8%
<b>County Services Total</b>	<b>\$150.72</b>	<b>\$181.44</b>	<b>\$185.85</b>	<b>3%</b>
268 - Foothills Gateway	\$5.21	\$6.3	\$6.46	-1%
<b>268 - Foothills Gateway Total</b>	<b>\$5.21</b>	<b>\$6.3</b>	<b>\$6.46</b>	<b>-1%</b>
<b>GRAND TOTAL</b>	<b>\$155.93</b>	<b>\$187.74</b>	<b>\$192.31</b>	<b>2%</b>

## Larimer County 2025 Budget

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

Table 3: Mill Levy Comparison				
Fund	2023	2024	2025 Budget	% Change 2024 to 2025
101 – General	18.678	19.219	19.050	-1%
282 – Health & Environment	0.666	0.542	0.592	9%
252 – Road & Bridge	0.506	0.411	0.427	4%
262 – Human Services	1.721	1.399	1.502	7%
<b>Base Mill Levy</b>	<b>21.571</b>	<b>21.571</b>	<b>21.571</b>	<b>0%</b>
Less: Temporary (One-Time) Tax Credit	0.000	-0.632	0.000	-100%
Plus: Abatements & Refunds Levy	0.115	0.056	0.140	150%
<b>TOTAL For County Services</b>	<b>21.686</b>	<b>20.995</b>	<b>21.711</b>	<b>3%</b>
268 – Foothills Gateway	0.750	0.750	0.750	0%
<b>COUNTY GRAND TOTAL</b>	<b>22.436</b>	<b>21.745</b>	<b>22.461</b>	<b>3%</b>



## Revenue Summary

### Overview

The 2025 Budget includes nearly \$497 million in external revenues, which is a decrease of \$21 million over the 2024 Revised Budget. External revenues include property taxes, sales taxes, use taxes, intergovernmental revenues, external charges for services, grants, interest earnings, licenses, permits, and other miscellaneous revenues. There are also \$111 million in internal revenues in the 2025 Budget, including transfers between funds and interdepartmental charges for services. These are also decreasing by \$20 million over the 2024 Revised Budget.

There are \$607 million total revenues in the 2025 budget to fund \$650 million in expenses, resulting in a one-time use of fund balance of nearly \$44 million. This drawdown is planned: reserves will be used to fund major one-time capital expenditures and spend down disaster recovery reserves.

Overall, 2025 budgeted revenues are slightly lower than the 2024 Revised Budget: \$607 million vs \$648 million.

### Balanced Budget

The Larimer County 2024 Revised and 2025 Budgets are balanced. All expenditures are covered by revenues and available fund balance. Excess reserves are invested by the Office of the County Treasurer and Public Trustee to earn interest.

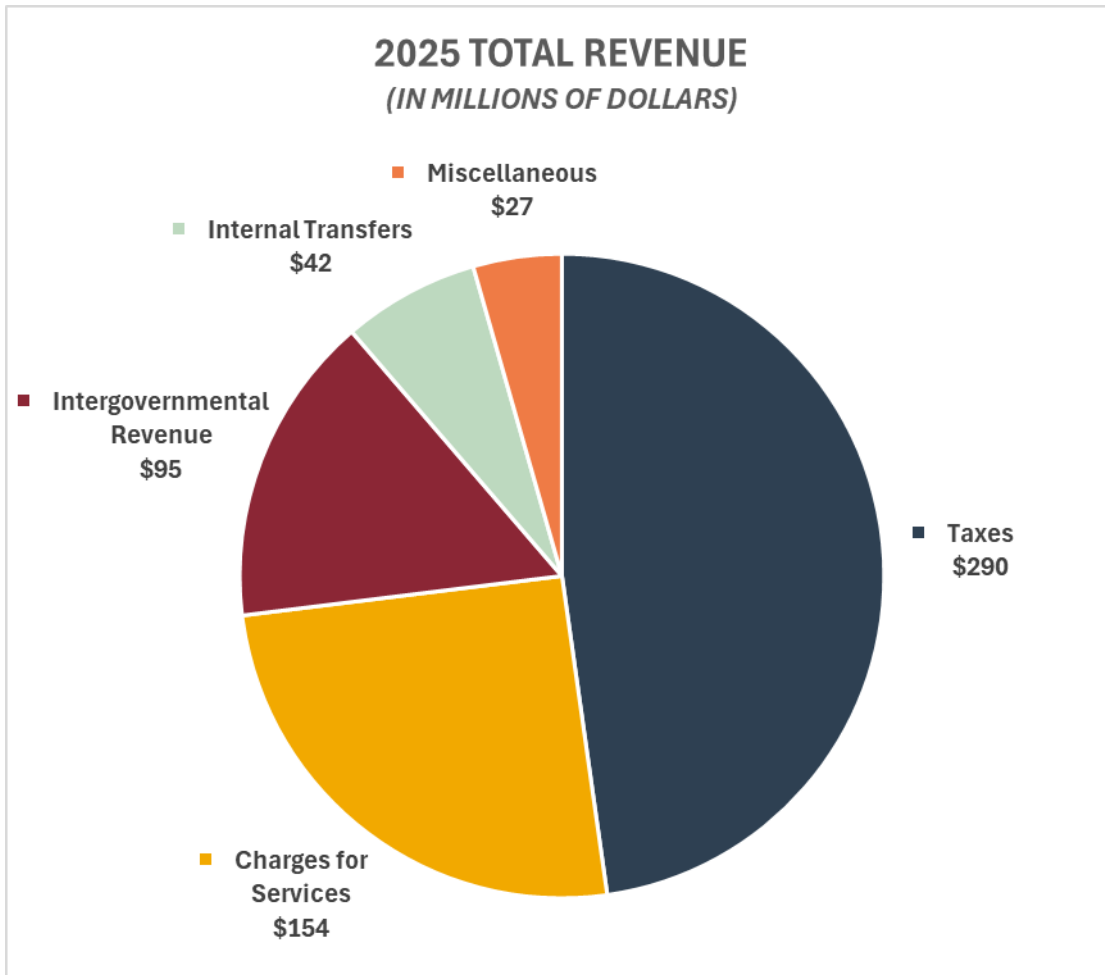
Table 4: Balanced Budget		
Account Type	2024 Revised	2025 Budget
Beginning Fund Balance	\$384,289,677	\$337,035,637
+	+	+
Revenues	\$647,812,393	\$607,101,635
-	-	-
Expenses	\$695,066,433	\$650,675,323
=	=	=
Ending Fund Balance	\$337,035,637	\$293,461,949

### Revenue Estimate Methodology

Larimer County’s Budget Preparation and Financial Policies include guidelines on how revenues shall be forecasted and budgeted. Generally, revenue estimates and budgets shall be developed using, “conservative, objective, and analytical approaches when preparing revenue estimates. The process shall include analysis of probable economic changes and their impacts on revenues, historical collection rates, and trends in revenues.”

**Composition of Revenues**

Larimer County’s revenue sources are grouped into taxes (property, sales and use), charges for services, intergovernmental revenues, and other miscellaneous revenues. The amount of each of these is shown in the pie chart below:



**Revenue Analysis by Category**

**Taxes**

Property tax revenues are projected to increase by \$4.5 million in the 2025 Proposed Budget, driven by value added from new construction and the expiration of a temporary mill levy credit. This figure includes all property taxes and assessments collected on behalf of Foothills Gateway, the Weed District, and improvement districts.

Approximately \$6.5 million in property taxes will be collected and passed through to the Foothills Gateway facility for individuals with intellectual and developmental disabilities, which is roughly the same amount as in 2024.

Sales and use tax revenues are budgeted at nearly \$80 million for 2025, which is similar to what was budgeted in 2024. Larimer County’s sales tax revenues are dedicated to the following specific, voter-approved purposes:

- 0.15% for jail operations
- 0.25% for open space
- 0.15% for the construction and operation of the County Fairgrounds
- 0.25% for behavioral health services

## Larimer County 2025 Budget

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Sales tax revenues are expected to remain flat in 2025. Motor vehicle use taxes are projected to decline by 2%, while building use taxes are expected to rise by about 6%, as falling interest rates likely leads to more development activity.

Specific Ownership Taxes are budgeted to increase by approximately 3% in 2025, reaching \$12.8 million.

### **Charges for Services**

Charges for services include various licenses, permits, fees, and internal and external payments for public services provided by Larimer County. Key revenue sources in this category include landfill fees, park entrance fees, camping permits, building permits, and event fees at The Ranch.

The largest revenue increases from 2024 to 2025 are projected in landfill fees and charges to SummitStone Health Partners (due to an adjustment to the behavioral health contract). The largest decrease will be in election fees charged to local governments, with 2025 being an off year in the election cycle. Internal charges for IT support, facilities services, and self-funded insurance programs are also expected to rise.

Overall, this broad revenue category is budgeted to increase by 6%, from \$134 million in the 2024 Revised Budget to \$142 million in the 2025 Proposed Budget.

### **Intergovernmental**

Intergovernmental revenues are expected to decrease by nearly \$28 million, from \$123 million in 2024 to \$95 million in the 2025 Budget. The decline is largely due to the conclusion of major federal pandemic, flood, and other disaster recovery grants, which will not be budgeted in 2025. However, contract revenues from local municipal governments receiving police services from the Office of the Sheriff are expected to increase as those communities continue to grow.

### **Internal Transfers**

Internal transfers help allocate funds within and between departments to cover replacement programs, local grant matches, facility costs, and capital projects. A \$23 million decline in internal transfers from the 2024 Revised to the 2025 Proposed Budget is mainly due to one-time transfers into the disaster contingency fund, behavioral health fund, and capital project construction fund, which will not be budgeted at similar levels in 2025.

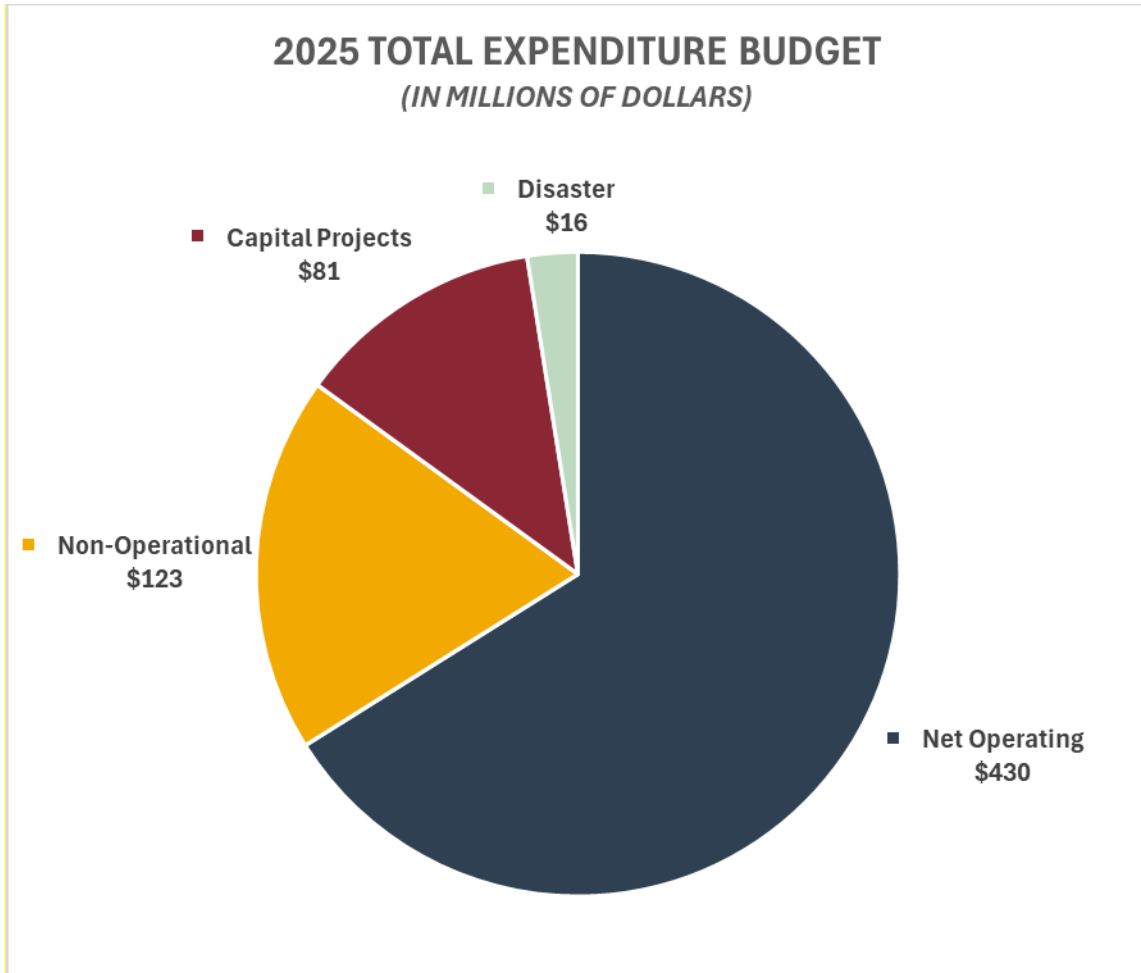
### **Miscellaneous**

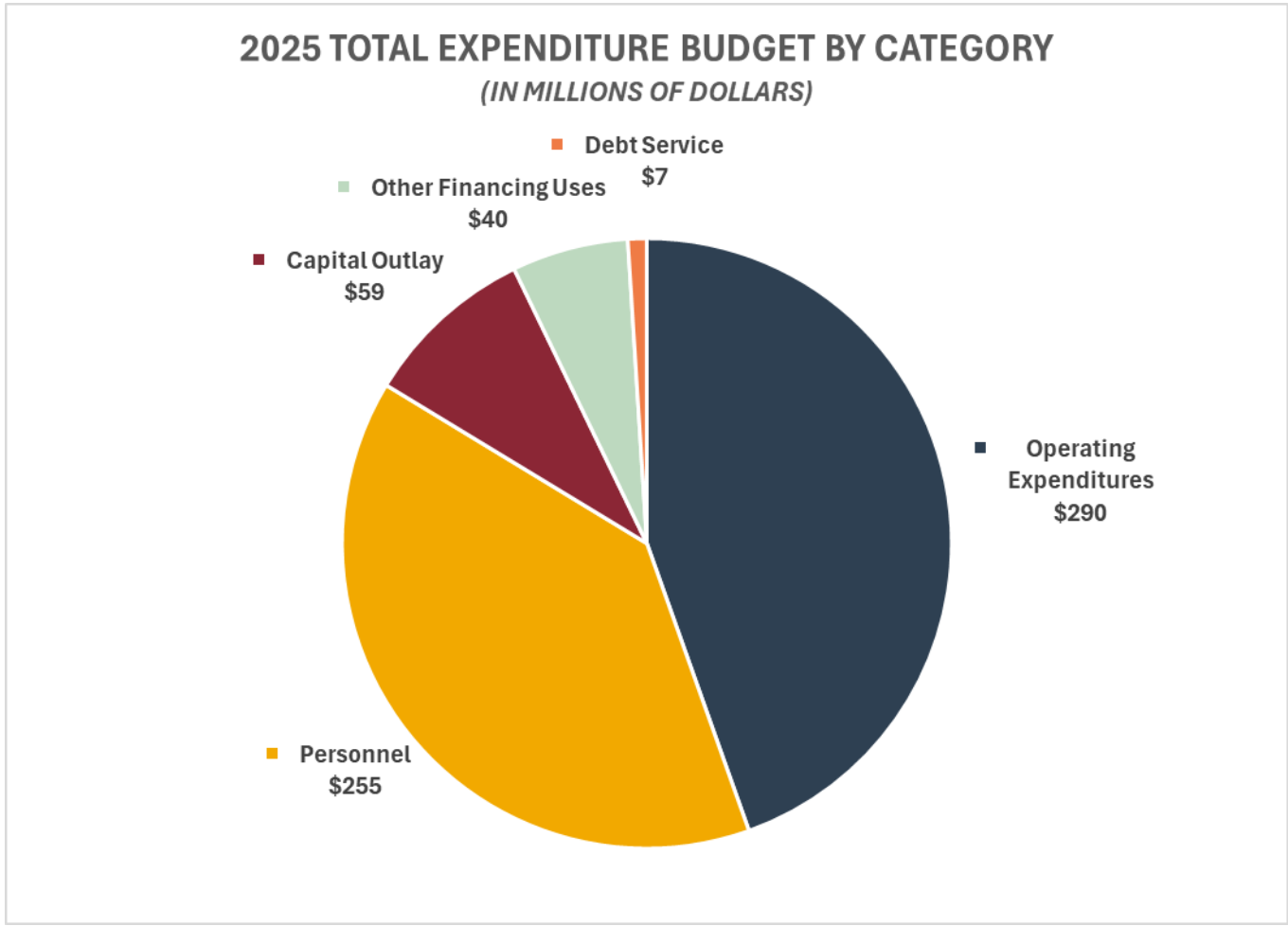
Miscellaneous revenues, which include private grants, refunds, donations, and interest earnings, are budgeted to decrease by 3%, from \$17.5 million in the 2024 Revised Budget to \$16.6 million in the 2025 Proposed Budget.

## Expenditure Summary

### Overview

Larimer County is budgeting \$651 million in total expenses for 2025, which is \$44 million less than the 2024 Revised Budget. This includes \$123 million in non-operational expenses, \$16 million in disaster recovery expenses, and \$81 million in capital expenses, leaving a net operating expense budget of \$430 million. While capital and disaster recovery spending are significantly reduced, the 2025 net operating expense budget is increasing by \$9 million, which is a 2% increase over the 2024 Revised Budget.





**Personnel Costs**

Following a compensation market analysis, Human Resources recommended a 2% increase to all pay ranges beginning January 1, 2025, along with a 3% merit-based increase awarded on employees' work anniversary dates. The labor market remains tight, especially for public safety positions. For sworn officers, a 3% increase in the step plan is included, along with an additional step added to the certified deputy series starting in 2025. These changes account for additional funding for payroll taxes and retirement contributions. Salaries and benefits are projected to rise by \$6 million, which represents a 2% increase compared to the 2024 Revised Budget. The budgeted vacancy rate varies by department depending on program size and historical turnover; the countywide average is 4%.

Modest premium increases are expected for medical and dental insurance in 2025, while costs for disability, life, and unemployment insurance are projected to remain flat.

**Operating Expenditures**

Operating expenditures are projected to decline by \$10 million in the 2025 Proposed Budget. This is primarily due to the conclusion of one-time pandemic recovery spending and the completion of projects in areas such as disaster response, facilities, road maintenance, and solid waste services.



**Capital Outlay**

Spending on capital outlay fluctuates significantly from year to year as large multimillion-dollar county projects begin and conclude. The 2025 Proposed Budget includes \$15 million less in capital outlay expenses, largely due to the completion of major county facilities. However, significant capital projects remain. Nearly \$30 million is budgeted for the construction of a new north landfill, \$11 million for projects at The Ranch, and more than \$8 million for vehicle replacements through Fleet Services. Additional capital spending is also budgeted for open space preservation, enterprise software upgrades, and road improvements.

As with prior budgets, the 2025 Budget is expected to be adjusted mid-year as project timelines evolve.

**Debt Service**

Debt service expenses are budgeted at \$6.5 million, with approximately \$6 million allocated to financing costs for the jail improvement project. The remaining \$500,000 is designated for improvement district projects managed by Larimer County and funded by property owners within those districts.

**Interfund Transfers**

The 2025 Budget includes \$40 million in interfund transfers, a decrease of \$26 million from the 2024 Revised Budget. This reduction is primarily due to fewer capital projects requiring multiple funding sources. The final transfer from the Disaster Response Fund to the Road and Bridge Fund, reimbursing costs associated with rebuilding bridges and roadways damaged in the 2013 floods, is budgeted for 2025. Additionally, budgeted transfers within the Department of Natural Resources' Parks and Open Lands Funds total \$4.5 million. Annual interfund transfers from the General Fund to support special revenue and capital replacement funds remain at \$29 million.

**Changes to the Base Budget**

Most Larimer County services are mandated by state statute and do not change from year to year, so Larimer County follows an incremental budgeting method to fit this service delivery model. To kick off the budget process, the county commissioners approve an annual base budget target for each department and elected office based on the prior year's adopted budget, plus percentage increases for expenses and revenues. Department and elected office base budgets can then be adjusted through commissioner-directed reductions or increases.

The county commissioners received 32 service proposals this year. Of these, 17 have been included in the 2025 Proposed Budget. Requests were evaluated based on the criticality of the service, whether they were mandated by new laws or existing contracts, the impact on those served, data-based justification, and their alignment with the SWOT analysis conducted in spring 2024. The following budget requests for additional funds have been included in the 2025 Proposed Budget.

**Capacity Expansion**

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Assessor	Independent Contractor	\$74,000	Property Tax Levy	One-Time

**Explanation:** One-time funds will be used to contract appraiser services to ensure a smooth transition to the next chief appraiser and maintain high levels of service and accuracy during the upcoming property reappraisal.

**Larimer County 2025 Budget**

<b>Elected Office/ Division/Dept.</b>	<b>Proposal</b>	<b>Additional Allocation</b>	<b>Funding Source</b>	<b>Ongoing/ One-Time</b>
Commissioners and County Manager	IT Steering Committee Projects	\$100,000	Property Tax Levy	Ongoing

**Explanation:** Funds will support additional software and process improvement projects to enhance efficiency and service delivery across Larimer County.

<b>Elected Office/ Division/Dept.</b>	<b>Proposal</b>	<b>Additional Allocation</b>	<b>Funding Source</b>	<b>Ongoing/ One-Time</b>
Community Development	Administrative Costs	\$67,494	Property Tax Levy	Ongoing

**Explanation:** The administrative manager’s workload is shifting from fee-supported programs to property tax-supported programs, necessitating this funding.

<b>Elected Office/ Division/Dept.</b>	<b>Proposal</b>	<b>Additional Allocation</b>	<b>Funding Source</b>	<b>Ongoing/ One-Time</b>
Community Development	Animal Welfare Funds	\$66,162	Property Tax Levy	Ongoing

**Explanation:** Funds will cover increased costs for renewing Larimer County’s contract with NOCO Humane, which provides an animal shelter and animal control services throughout unincorporated areas.

<b>Elected Office/ Division/Dept.</b>	<b>Proposal</b>	<b>Additional Allocation</b>	<b>Funding Source</b>	<b>Ongoing/ One-Time</b>
Engineering	Metropolitan Planning Organization Costs	\$21,500	Property Tax Levy	Ongoing

**Explanation:** Larimer County’s share of operating costs for the North Front Range Metropolitan Planning Organization, which facilitates regional transportation planning.

<b>Elected Office/ Division/Dept.</b>	<b>Proposal</b>	<b>Additional Allocation</b>	<b>Funding Source</b>	<b>Ongoing/ One-Time</b>
Engineering	Property & Casualty Allocation	\$24,425	Property Tax Levy	One-Time

**Explanation:** The method used by the Risk Department to allocate property and casualty costs has more than doubled the cost to the Engineering due to litigation resulting from the flood events and subsequent emergency measures.

<b>Elected Office/ Division/Dept.</b>	<b>Proposal</b>	<b>Additional Allocation</b>	<b>Funding Source</b>	<b>Ongoing/ One-Time</b>
Facilities Services	Fleet Campus Maintenance Costs	\$107,000	Property Tax Levy	Ongoing

**Explanation:** Funding the maintenance costs for additional square footage at the new Fleet Campus, which will be occupied by Road and Bridge administrative staff.

**Larimer County 2025 Budget**

<b>Elected Office/ Division/Dept.</b>	<b>Proposal</b>	<b>Additional Allocation</b>	<b>Funding Source</b>	<b>Ongoing/ One-Time</b>
Financial Services	Financial Reporting Software	\$24,000	Property Tax Levy	Ongoing

**Explanation:** New funds will be used to purchase licensing for updated Larimer County’s comprehensive financial reporting software, as the previous system is being discontinued by the vendor.

<b>Elected Office/ Division/Dept.</b>	<b>Proposal</b>	<b>Additional Allocation</b>	<b>Funding Source</b>	<b>Ongoing/ One-Time</b>
Financial Services	Law Enforcement Liability Claims	\$1,000,000	Property Tax Levy	Ongoing

**Explanation:** Funds are earmarked for future law enforcement liability claims. Changes to state law regarding qualified immunity for law enforcement officers and increased litigation have significantly raised liability insurance and claims costs. The Risk Fund Balance has fallen well below the recommended threshold defined by an actuarial analysis.

<b>Elected Office/ Division/Dept.</b>	<b>Proposal</b>	<b>Additional Allocation</b>	<b>Funding Source</b>	<b>Ongoing/ One-Time</b>
Human Resources	Outside Counsel for Collective Bargaining	\$60,500	Property Tax Levy	Ongoing

**Explanation:** Funding for outside counsel to assist with negotiations in compliance with the Collective Bargaining by County Employees Act, with an estimated 110 hours of support needed in 2025.

<b>Elected Office/ Division/Dept.</b>	<b>Proposal</b>	<b>Additional Allocation</b>	<b>Funding Source</b>	<b>Ongoing/ One-Time</b>
Sheriff	Sworn Officer Compensation	\$1,848,000	Property Tax Levy	Ongoing

**Explanation:** Peer compensation data suggests an additional 1% increase to the sworn officer step pay plan, an additional step in the certified deputy pay step series, and adjustments to the sergeant and lieutenant pay steps are needed to remain competitive in the labor market for public safety employees.

<b>Elected Office/ Division/Dept.</b>	<b>Proposal</b>	<b>Additional Allocation</b>	<b>Funding Source</b>	<b>Ongoing/ One-Time</b>
Sustainability and Climate	Plans Integration for Resilience Scorecard	\$80,000	Property Tax Levy	One-Time

**Explanation:** The Plans Integration for Resilience Scorecard (PIRS) project will evaluate networks of plans with respect to hazards, aligning various related plans to improve climate risk reduction. This multi-department project involves Emergency Management, Community Development, Engineering, and Climate Smart action teams.

<b>Elected Office/ Division/Dept.</b>	<b>Proposal</b>	<b>Additional Allocation</b>	<b>Funding Source</b>	<b>Ongoing/ One-Time</b>
The Ranch	Facilities Worker for Extension Events at The Ranch	\$107,626	Property Tax Levy	One-Time

**Explanation:** The Ranch, in partnership with the Extension Office, is funding a one-year, limited-term Facilities Worker position. Both departments will collaborate on building use to allow The Ranch to eventually offset the cost of the facility with commercial events where feasible.

**Service Expansion**

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Community Justice Alternatives	Competency Docket Services	\$431,343	Property Tax Levy	Through 2026

**Explanation:** Funding for ten competency beds supporting justice-involved individuals with persistent mental illness. Local funding will replace expiring state grants, connecting individuals to behavioral health resources.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Human Services	Child Maltreatment Prevention	\$350,000	Property Tax Levy	Ongoing

**Explanation:** Local revenues will begin funding the child maltreatment prevention program after the end of a state grant. While the program has demonstrated positive outcomes, only \$350,000 of the \$558,000 requested by Human Services is included in the budget due to revenue constraints.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Information Technology	Digital Accessibility Consulting	\$125,000	Property Tax Levy	One-Time

**Explanation:** The consultant will assess Larimer County’s current digital content for compliance with Colorado’s new accessibility law (HB21-1110) and develop a plan to improve accessibility. This proposal aims to minimize legal liabilities and enhance user experience by ensuring our services are inclusive and meet state standards.

Elected Office/ Division/Dept.	Proposal	Additional Allocation	Funding Source	Ongoing/ One-Time
Extension	Juntos Position	\$50,000	Property Tax Levy	One-Time

**Explanation:** Juntos is a program that engages local Spanish-speaking middle and high school students and their families. This service proposal provides funding for half the cost of one year to continue the Juntos program, which will help underrepresented youth navigate college and career options. The other half to fund the cost of the program will come from partnerships or Extension’s restricted reserves.

**Position Summary Schedule**

**Overview**

A schedule of changes to regular authorized FTEs in the 2025 Budget by office/department is shown below. Limited-term and temporary positions are not included in this summary.

Elected Office/Department		2023 Final	2024 Revised	2024 Change	2025 Budget
<b>Public Safety</b>					
	Coroner	13.00	14.00		14.00
	Community Justice Alternatives	242.80	246.30	3.00	249.30
	District Attorney	95.00	100.00	1.80	101.80
	Emergency Management	6.00	6.00		6.00
	Sheriff	538.00	543.00		543.00
<b>Subtotal – Public Safety</b>		<b><u>894.80</u></b>	<b><u>909.30</u></b>	<b><u>4.80</u></b>	<b><u>914.10</u></b>
<b>Community Planning, Infrastructure and Resources (CPIRs)</b>					
	Community Development	48.60	48.60	1.00	49.60
	Engineering	38.00	38.00		38.00
	Natural Resources	56.50	56.50	2.00	58.50
	Road and Bridge	81.00	81.00		81.00
	The Ranch	24.62	27.00	1.00	28.00
	Solid Waste	34.50	34.50		34.50
<b>Subtotal – CPIRs</b>		<b><u>283.22</u></b>	<b><u>285.60</u></b>	<b><u>4.00</u></b>	<b><u>289.60</u></b>
<b>Human and Economic Health</b>					
	Behavioral Health	6.00	6.00		6.00
	Extension	4.00	4.00		4.00
	Health and Environment	78.60	83.10		83.10
	Human and Economic Health Admin	3.00	5.00		5.00
	Human Services	472.50	472.50		472.50
	Economic and Workforce Development	55.80	55.80		55.80
<b>Subtotal – Human &amp; Economic Health</b>		<b><u>619.9</u></b>	<b><u>626.40</u></b>		<b><u>626.40</u></b>
<b>Public Records &amp; Information</b>					
	Assessor	47.00	50.00		50.00
	Clerk and Recorder	92.00	92.00		92.00
	Public Communication	3.75	4.75		4.75
	Treasurer	16.00	16.00	1.00	17.00
<b>Subtotal – Public Records &amp; Information</b>		<b><u>158.75</u></b>	<b><u>162.75</u></b>	<b><u>1.00</u></b>	<b><u>163.75</u></b>

**Larimer County 2025 Budget**

	<b>Elected Office/Department</b>	<b>2023 Final</b>	<b>2024 Revised</b>	<b>2024 Change</b>	<b>2025 Budget</b>
<b>Support Services</b>					
	Board of County Commissioners	21.00	22.00		22.00
	County Attorney	18.43	18.43		18.43
	Facilities	38.00	38.00		38.00
	Finance	27.00	28.00		28.00
	Fleet	20.00	21.00	1.00	22.00
	Human Resources	26.90	27.90		27.90
	Information Technology	78.60	80.60	0.40	81.00
	<b><u>Subtotal – Support Services</u></b>	<b><u>229.93</u></b>	<b><u>235.93</u></b>	<b><u>1.40</u></b>	<b><u>237.33</u></b>
	<b>TOTAL</b>	<b>2,186.60</b>	<b>2,219.98</b>	<b>11.20</b>	<b>2,231.18</b>

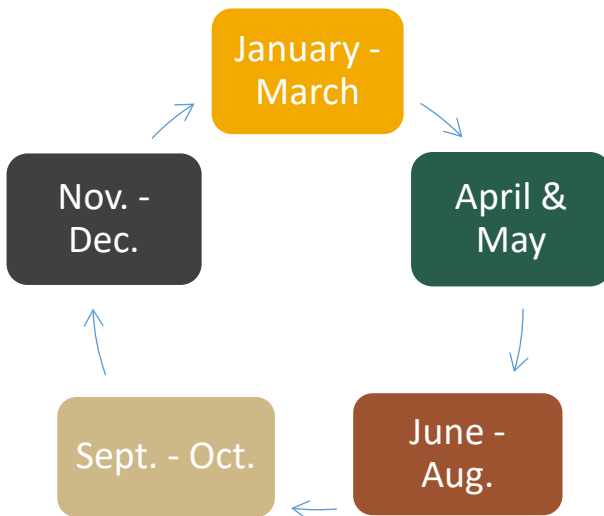
**Larimer County 2025 Budget**

Specific changes by Service Category are displayed below:

<b>Elected Office/Department</b>	<b>FTE Change</b>	<b>Position Titles</b>
<b>Public Records and Information</b>		
Treasurer and Public Trustee	+1.00	+1.00 Public Trustee Senior Department Specialist
<b>Public Safety</b>		
Community Justice Alternatives	+3.00	+3.00 Competency Docket FTEs (limited term to regular)
District Attorney	+1.80	+1.00 Diversion Specialist (limited term to regular) +0.80 Deputy District Attorney (limited term to regular)
<b>Community Planning, Infrastructure and Resources (CPIRs)</b>		
Community Development	+1.00	+1.00 Admin Specialist (limited term to regular)
<b>Support Services</b>		
Fleet Services	+1.00	+1.00 Maintenance Tech
Information Technology	+0.40	+0.40 Business Relationship Manager (hours increase)
Natural Resources	+2.00	+1.00 Resource Specialist +1.00 Maintenance Tech
The Ranch	+1.00	+1.00 Building Maintenance Worker
<b>TOTAL</b>	<b>+11.20</b>	



### Budget Preparation Calendar



#### January – March:

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

#### April – May:

- Service Categories perform Strengths, Weaknesses, Opportunities, and Challenges analysis.
- Five-year forecast is prepared.
- Initial General Fund support targets are issued for the next year’s budget.

#### June – August:

- Departments prepare and submit budget requests.
- Human Resources proposes compensation changes.
- Public input on budget issues is sought.

#### September – October:

- County Manager & Budget Office review requests.
- Board of County Commissioners provides direction on the upcoming budget
- County Manager proposes next year’s budget by October 15 (per statute).

#### November & December:

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

## Larimer County 2025 Budget Public Hearings

### Public Hearing on Proposed Budget:

**November 4, 2024, 6:00 PM.**

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

### Adoption Hearing:

**December 11, 2024, 2:30 PM.**

Larimer County Administrative Services Building  
2nd Floor—Commissioners Conference Room  
200 West Oak Street, Fort Collins, CO 80521

Copies of the 2025 Proposed Budget are available online at [larimer.gov/budget](https://larimer.gov/budget). More granular details about any program, department, elected office or fund budget are available upon request by calling the Larimer County Budget Office at 970-498-7017.

Comments may be emailed to the County Commissioners at [BOCC@larimer.org](mailto:BOCC@larimer.org) or mailed to 200 West Oak Street, Fort Collins, CO 80521. Remember—emails to elected officials are public records and may be viewed by others.

### Special Note on Fund Balances

Fund budgets show beginning and ending balances, including non-spendable assets. The Board of County Commissioners will designate the purposes of any ending fund balances upon budget adoption.

**NOTICE OF HEARINGS  
PROPOSED BUDGETS FOR CALENDAR YEAR 2025  
FOR THE FOLLOWING LOCAL GOVERNMENTS**

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

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

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

Notice is hereby given that the above listed budgets have been submitted to the Board of County Commissioners, County of Larimer, State of Colorado, for the calendar year 2025. Copies of the proposed budgets are available for public inspection at the Larimer County Budget Office, 200 West Oak Street, Fort Collins, Colorado and on the Larimer County website.

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

**Hearing to Consider Adoption of Budgets**

**Date:** December 11, 2024

**Time:** 2:30 PM

**Location:** Commissioners Conference Room, 2<sup>nd</sup> 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 4, 2024

**Time:** 6:00 PM.

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

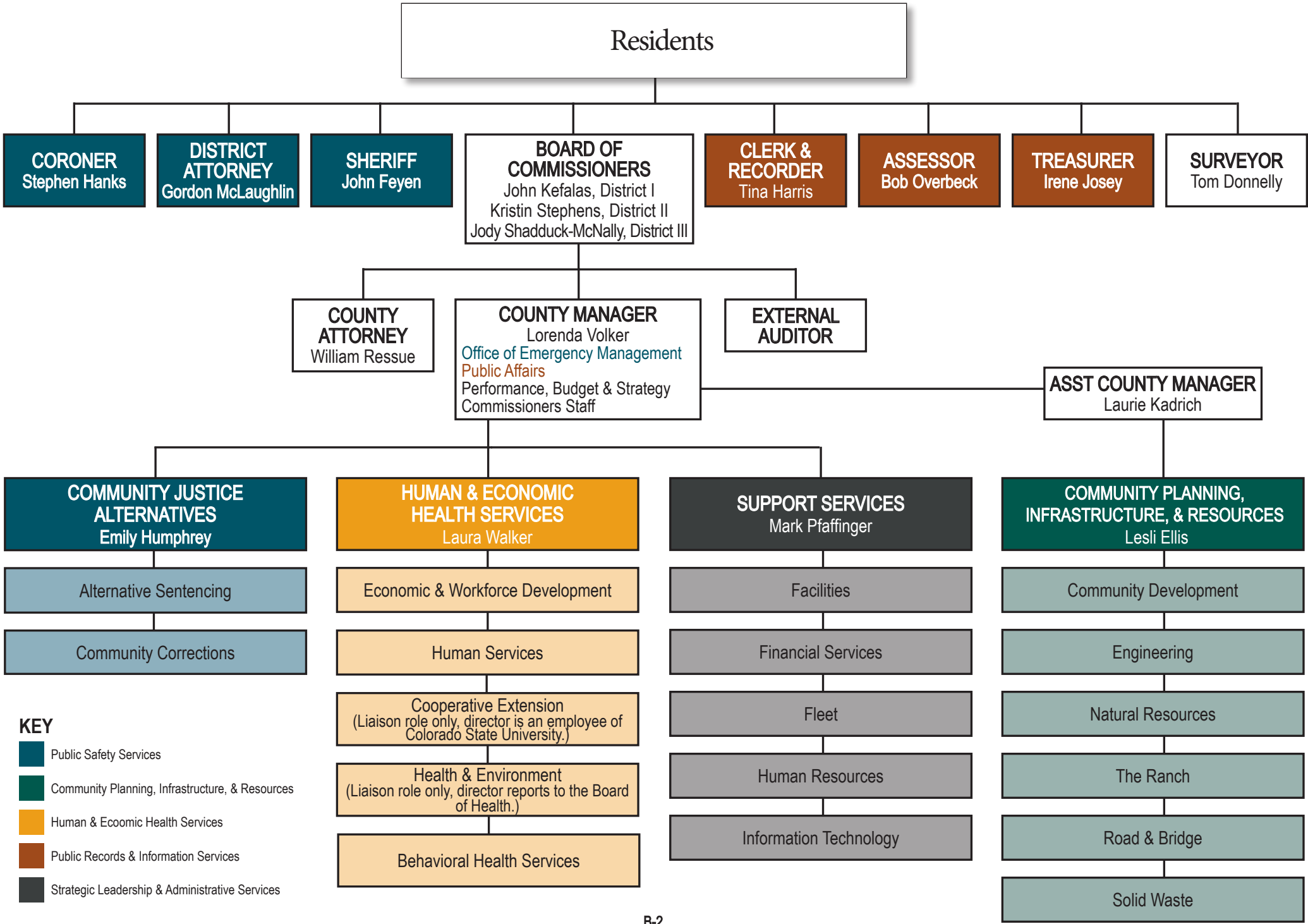
Any interested elector of Larimer County may inspect the proposed budgets and file objections before final adoption. Copies of budgets may be obtained from the Larimer County Budget Office at (970) 498-7017 or online at [www.larimer.gov/budget](http://www.larimer.gov/budget)

On December 11, 2024, at 2:30 pm the Board of County Commissioners will meet in the Commissioners Conference Room on the second floor of the Larimer County Administrative Services Building, 200 West Oak Street, Fort Collins, Colorado where the 2025 Budget will be considered for adoption.

## **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 2025 Budget

2025 Expenditures by Office and Department

Overview

The 2025 gross expenditure budget for Larimer County Government is nearly \$651 million, broken out by elected office and department as shown below:

Table 7: Expenditures by Elected Office and Department						
Elected Office/Department	FY2023 ACTUAL	FY2024 ADOPTED	FY2024 CHANGES	FY2024 REVISED	FY2025 PROPOSED	2024 to 2025 CHANGE
Assessor	\$5,269,105	\$5,508,110	\$408,254	\$5,916,364	\$6,348,000	\$431,636
Clerk and Recorder	\$9,952,897	\$14,776,727	\$503,309	\$15,280,036	\$12,267,592	(\$3,012,444)
Community Justice Alternatives	\$25,099,434	\$27,894,492	\$1,483,514	\$29,378,006	\$30,322,121	\$944,115
<b>Community Planning, Infrastructure &amp; Resources</b>						
Community Development	\$7,088,647	\$7,751,819	\$240,188	\$7,992,007	\$7,588,166	(\$403,841)
Engineering	\$12,707,330	\$15,389,550	(\$1,107,210)	\$14,282,340	\$12,937,029	(\$1,345,311)
Natural Resources	\$18,568,345	\$19,779,404	\$158,651	\$19,938,055	\$25,928,502	\$5,990,447
Road and Bridge	\$38,048,075	\$52,137,254	\$21,200	\$52,158,454	\$46,726,250	(\$5,432,204)
Solid Waste	\$17,136,702	\$43,877,754	\$0	\$43,877,754	\$41,501,798	(\$2,375,956)
The Ranch	\$49,402,075	\$20,321,520	\$1,404,532	\$21,726,052	\$27,929,154	\$6,203,102
<b>Community Planning, Infrastructure &amp; Resources TOTAL</b>	<b>\$142,951,173</b>	<b>\$159,257,301</b>	<b>\$717,361</b>	<b>\$159,974,662</b>	<b>\$162,610,899</b>	<b>\$2,636,237</b>
Coroner	\$2,161,699	\$2,345,734	\$144,500	\$2,490,234	\$2,439,468	(\$50,766)
<b>County Manager</b>						
Commissioners and County Manager	\$61,192,247	\$59,670,756	\$34,508,838	\$94,179,594	\$59,372,340	(\$34,807,254)
County Attorney	\$2,653,878	\$2,928,712	\$0	\$2,928,712	\$3,059,397	\$130,685
Facilities	\$51,417,011	\$28,262,725	\$13,425,307	\$41,688,032	\$16,690,438	(\$24,997,594)
Fleet	\$16,931,245	\$15,994,462	\$1,621,794	\$17,616,256	\$17,224,885	(\$391,371)
Human Resources	\$42,939,365	\$39,309,376	\$2,543,280	\$41,852,656	\$43,972,712	\$2,120,056
<b>County Manager - TOTAL</b>	<b>\$175,133,746</b>	<b>\$146,166,031</b>	<b>\$52,099,219</b>	<b>\$198,265,250</b>	<b>\$140,319,772</b>	<b>(\$57,945,478)</b>
District Attorney	\$11,086,802	\$12,284,582	(\$196)	\$12,284,386	\$12,907,118	\$622,732
Financial Services	\$32,525,045	\$27,726,395	\$195,011	\$27,921,406	\$29,996,221	\$2,074,815
<b>Human &amp; Economic Health</b>						
Behavioral Health	\$29,053,265	\$23,528,591	\$6,111,881	\$29,640,472	\$37,227,369	\$7,586,897
Economic and Workforce Development	\$10,568,555	\$9,790,659	\$528,497	\$10,319,156	\$8,323,399	(\$1,995,757)
Extension	\$1,289,465	\$1,416,574	\$3,491	\$1,420,065	\$1,551,563	\$131,498
Health and Environment	\$13,618,237	\$12,818,977	\$622,192	\$13,441,169	\$12,418,576	(\$1,022,593)
Human and Economic Health Administration	\$627,721	\$1,236,208	\$130,000	\$1,366,208	\$1,430,756	\$64,548
Human Services	\$67,321,903	\$65,421,978	\$175,000	\$65,596,978	\$63,333,147	(\$2,263,831)
<b>Human &amp; Economic Health - TOTAL</b>	<b>\$122,479,147</b>	<b>\$114,212,987</b>	<b>\$7,571,061</b>	<b>\$121,784,048</b>	<b>\$124,284,810</b>	<b>\$2,500,762</b>
Information Technology	\$21,685,357	\$24,401,006	\$106,305	\$24,507,311	\$25,723,714	\$1,216,403
Sheriff	\$85,399,396	\$92,339,643	\$2,673,158	\$95,012,801	\$100,972,309	\$5,959,508
Surveyor	\$25,204	\$77,172	\$0	\$77,172	\$33,006	(\$44,166)
Treasurer & Public Trustee	\$1,615,767	\$2,172,507	\$2,250	\$2,174,757	\$2,450,293	\$275,536
<b>TOTAL All Departments</b>	<b>\$635,384,773</b>	<b>\$629,162,687</b>	<b>\$65,903,746</b>	<b>\$695,066,433</b>	<b>\$650,675,323</b>	<b>(\$44,391,110)</b>

Includes capital projects, disaster response, and non-operational expenditures

## Expenditures by Service Category

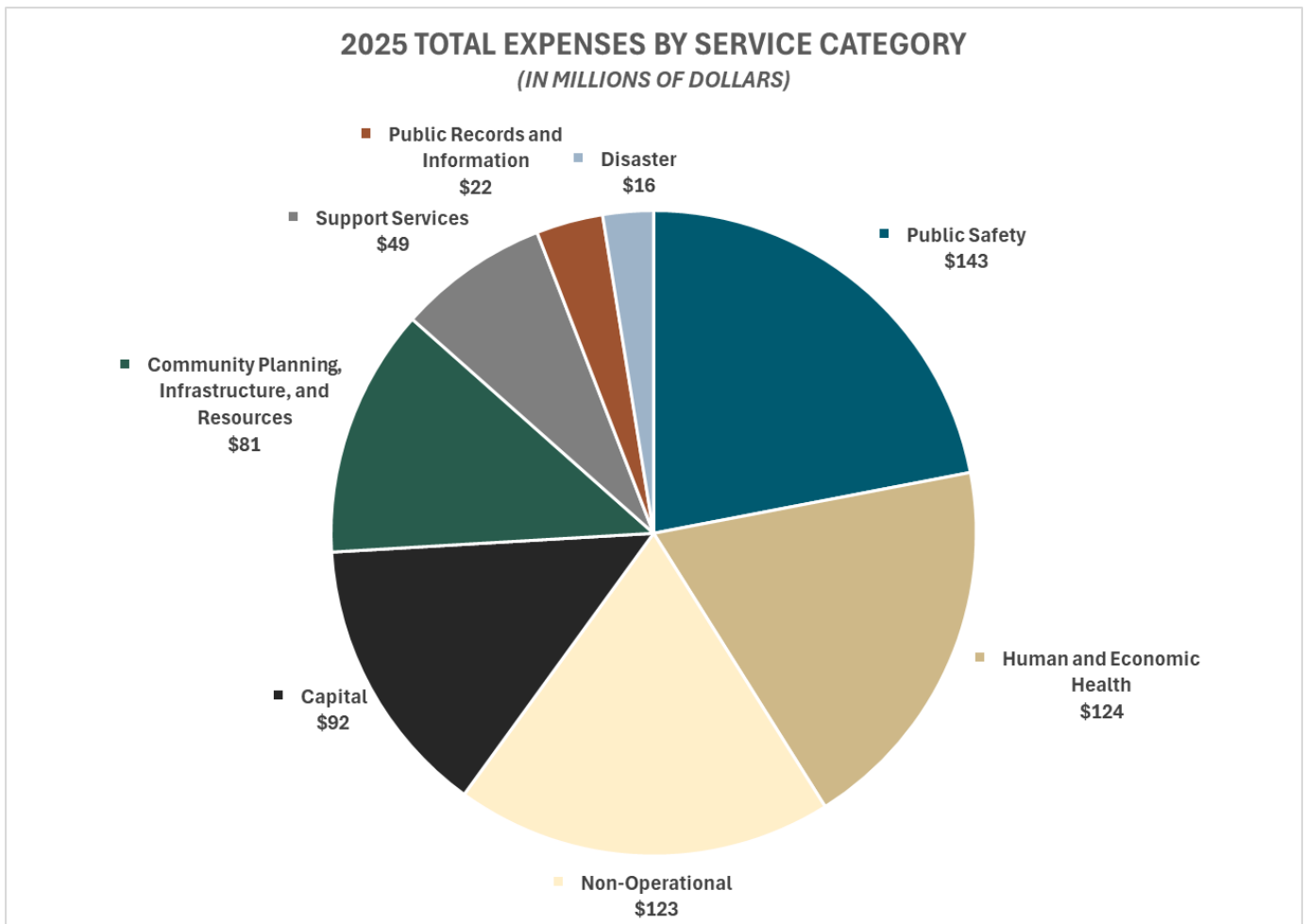
### Overview

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

Larimer County’s service categories are as follows:

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

The chart below presents expenses by service category in the 2025 Proposed Budget. Detailed information about each service category is provided on the following pages.



**Larimer County 2025 Budget**

**Public Records and Information**

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

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

**Table 8: Public Records and Information Budget Summary**

Description	FY2023 ACTUAL	FY2024 ADOPTED	FY2024 CHANGES	FY2024 REVISED	FY2025 PROPOSED	Δ 2024 REVISED TO 2025 PROPOSED
Charges for Services	\$13,463,055	\$14,500,344	\$490,000	\$14,990,344	\$14,573,392	(\$416,952)
Interest Earnings	\$13,373,720	\$10,003,000	\$0	\$10,003,000	\$10,017,000	\$14,000
Intergovernmental Revenue	\$37,928	\$0	\$0	\$0	\$0	\$0
Licenses and Permits	\$50,475	\$48,000	\$0	\$48,000	\$43,000	(\$5,000)
Miscellaneous Revenue	\$2,853	\$650	\$0	\$650	\$450	(\$200)
<b>Total Revenue</b>	<b>\$26,928,030</b>	<b>\$24,551,994</b>	<b>\$490,000</b>	<b>\$25,041,994</b>	<b>\$24,633,842</b>	<b>(\$408,152)</b>
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0
Debt Service	\$361,603	\$0	\$0	\$0	\$56,000	\$56,000
Operating Expenditures	\$2,960,754	\$6,499,186	\$464,781	\$6,963,967	\$4,901,249	(\$2,062,718)
Other Financing Uses	\$55,887	\$0	\$0	\$0	\$0	\$0
Personnel	\$13,924,021	\$16,306,923	\$386,027	\$16,692,950	\$16,815,642	\$122,692
<b>Total Expenses</b>	<b>\$17,302,264</b>	<b>\$22,806,109</b>	<b>\$850,808</b>	<b>\$23,656,917</b>	<b>\$21,772,891</b>	<b>(\$1,884,026)</b>



## Larimer County 2025 Budget

### Community Resources, Infrastructure, and Planning

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

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

**Table 9: Community Resources, Infrastructure and Planning Budget Summary**

Description	FY2023 ACTUAL	FY2024 ADOPTED	FY2024 CHANGES	FY2024 REVISED	FY2025 PROPOSED	Δ 2024 REVISED TO 2025 PROPOSED
Charges for Services	\$26,306,711	\$27,727,660	\$174,467	\$27,902,127	\$28,870,938	\$968,811
Interest Earnings	\$3,661,129	\$1,522,809	\$15,517	\$1,538,326	\$2,284,297	\$745,971
Intergovernmental Revenue	\$11,215,247	\$10,927,749	\$475,827	\$11,403,576	\$11,653,044	\$249,468
Licenses and Permits	\$10,331,688	\$10,813,292	\$0	\$10,813,292	\$9,739,784	(\$1,073,508)
Miscellaneous Revenue	\$1,686,565	\$1,133,927	\$0	\$1,133,927	\$1,311,970	\$178,043
Other Financing Sources	\$2,094,884	\$2,024,688	\$8,003	\$2,032,691	\$877,724	(\$1,154,967)
Taxes	\$22,292,368	\$25,917,417	\$97,331	\$26,014,748	\$27,129,472	\$1,114,724
<b>Total Revenue</b>	<b>\$77,588,592</b>	<b>\$80,067,542</b>	<b>\$771,145</b>	<b>\$80,838,687</b>	<b>\$81,867,229</b>	<b>\$1,028,542</b>
Capital Outlay	\$755,171	\$105,400	\$442,920	\$548,320	\$50,000	(\$498,320)
Debt Service	\$259,560	\$218,480	\$0	\$218,480	\$218,480	\$0
Operating Expenditures	\$45,078,139	\$46,230,386	\$1,610,981	\$47,841,367	\$49,597,687	\$1,756,320
Other Financing Uses	\$6,040,439	\$4,207,415	\$18,003	\$4,225,418	\$5,028,635	\$803,217
Personnel	\$31,706,943	\$35,015,370	(\$67,066)	\$34,948,304	\$36,717,185	\$1,768,881
<b>Total Expenses</b>	<b>\$83,840,251</b>	<b>\$85,777,051</b>	<b>\$2,004,838</b>	<b>\$87,781,889</b>	<b>\$91,611,987</b>	<b>\$3,830,098</b>

**Larimer County 2025 Budget**

**Human and Economic Health**

These departments provide state or federally mandated services such as income maintenance, child support, aging services, workforce development, public health and environmental protection, as well as discretionary services such as extension, 4-H programs, and economic development. Departments include:

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

**Table 10: Human and Economic Health Budget Summary**

Description	FY2023 ACTUAL	FY2024 ADOPTED	FY2024 CHANGES	FY2024 REVISED	FY2025 PROPOSED	Δ 2024 REVISED TO 2025 PROPOSED
Charges for Services	\$2,909,806	\$2,546,513	\$7,319,167	\$9,865,680	\$13,017,810	\$3,152,130
Interest Earnings	\$1,552,752	\$620,280	\$0	\$620,280	\$1,200,000	\$579,720
Intergovernmental Revenue	\$63,494,383	\$63,457,290	\$937,403	\$64,394,693	\$59,723,984	(\$4,670,709)
Licenses and Permits	\$935,125	\$958,100	\$0	\$958,100	\$994,000	\$35,900
Miscellaneous Revenue	\$2,087,673	\$1,675,581	\$46,300	\$1,721,881	\$1,370,871	(\$351,010)
Other Financing Sources	\$2,111,591	\$2,096,399	\$5,620,875	\$7,717,274	\$2,204,000	(\$5,513,274)
Taxes	\$39,905,441	\$41,627,270	(\$215,000)	\$41,412,270	\$42,818,564	\$1,406,294
<b>Total Revenue</b>	<b>\$112,996,771</b>	<b>\$112,981,433</b>	<b>\$13,708,745</b>	<b>\$126,690,178</b>	<b>\$121,329,229</b>	<b>(\$5,360,949)</b>
Capital Outlay	\$430,842	\$0	\$135,000	\$135,000	\$0	(\$135,000)
Debt Service	\$289,019	\$0	\$0	\$0	\$0	\$0
Operating Expenditures	\$42,701,460	\$48,660,879	\$7,141,705	\$55,802,584	\$60,203,317	\$4,400,733
Other Financing Uses	\$3,815,249	\$0	\$42,995	\$42,995	\$0	(\$42,995)
Personnel	\$62,695,102	\$65,437,638	\$268,755	\$65,706,393	\$64,076,493	(\$1,629,900)
<b>Total Expenses</b>	<b>\$109,931,671</b>	<b>\$114,098,517</b>	<b>\$7,588,455</b>	<b>\$121,686,972</b>	<b>\$124,279,810</b>	<b>\$2,592,838</b>

## Larimer County 2025 Budget

### Public Safety

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

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

**Table 11: Public Safety Budget Summary**

Description	FY2023 ACTUAL	FY2024 ADOPTED	FY2024 CHANGES	FY2024 REVISED	FY2025 PROPOSED	Δ 2024 REVISED TO 2025 PROPOSED
Charges for Services	\$13,583,575	\$15,226,462	\$533,520	\$15,759,982	\$16,127,372	\$367,390
Interest Earnings	\$110,535	\$80,000	(\$15,000)	\$65,000	\$65,000	\$0
Intergovernmental Revenue	\$9,985,805	\$8,749,687	\$1,274,464	\$10,024,151	\$9,468,179	(\$555,972)
Licenses and Permits	\$332,946	\$367,710	\$0	\$367,710	\$376,900	\$9,190
Miscellaneous Revenue	\$544,084	\$350,730	\$55,480	\$406,210	\$343,200	(\$63,010)
Other Financing Sources	\$5,910,582	\$1,032,950	\$343,300	\$1,376,250	\$1,773,000	\$396,750
Taxes	\$11,015,220	\$13,290,600	\$55,067	\$13,345,667	\$13,345,667	\$0
<b>Total Revenue</b>	<b>\$41,482,748</b>	<b>\$39,098,139</b>	<b>\$2,246,831</b>	<b>\$41,344,970</b>	<b>\$41,499,318</b>	<b>\$154,348</b>
Debt Service	\$248,209	\$0	\$0	\$0	\$0	\$0
Operating Expenditures	\$30,726,577	\$35,796,070	\$3,196,605	\$38,992,675	\$40,116,694	\$1,124,019
Other Financing Uses	\$461,589	\$451,860	\$1,017,870	\$1,469,730	\$6,000	(\$1,463,730)
Personnel	\$93,084,950	\$98,237,418	\$794,522	\$99,031,940	\$102,908,430	\$3,876,490
<b>Total Expenses</b>	<b>\$124,521,324</b>	<b>\$134,485,348</b>	<b>\$5,008,997</b>	<b>\$139,494,345</b>	<b>\$143,031,124</b>	<b>\$3,536,779</b>

## Larimer County 2025 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
- Facilities Services
- County Manager
- Financial Services
- Performance, Budget, and Strategy
- Human Resources
- County Attorney
- Information Technology

**Table 12: Support Services Budget Summary**

Description	FY2023 ACTUAL	FY2024 ADOPTED	FY2024 CHANGES	FY2024 REVISED	FY2025 PROPOSED	Δ 2024 REVISED TO 2025 PROPOSED
Charges for Services	\$12,254,776	\$12,765,214	\$4,500	\$12,769,714	\$13,610,651	\$840,937
Intergovernmental Revenue	\$267,696	\$112,560	\$86,920	\$199,480	\$25,560	(\$173,920)
Licenses and Permits	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenue	\$223,530	\$168,050	\$30,478	\$198,528	\$198,000	(\$528)
Other Financing Sources	\$8,217,821	\$7,971,260	\$329,000	\$8,300,260	\$9,142,000	\$841,740
<b>Total Revenue</b>	<b>\$20,963,824</b>	<b>\$21,017,084</b>	<b>\$450,898</b>	<b>\$21,467,982</b>	<b>\$22,976,211</b>	<b>\$1,508,229</b>
Capital Outlay	\$1,734,293	\$1,650,000	\$0	\$1,650,000	\$2,183,000	\$533,000
Debt Service	\$3,247,044	\$0	\$0	\$0	\$0	\$0
Operating Expenditures	\$13,649,751	\$17,134,379	\$2,148,471	\$19,282,850	\$18,690,059	(\$592,791)
Other Financing Uses	\$290,326	\$51,193	\$679,089	\$730,282	\$0	(\$730,282)
Personnel	\$24,712,535	\$26,924,215	\$38,478	\$26,962,693	\$28,380,263	\$1,417,570
<b>Total Expenses</b>	<b>\$43,633,948</b>	<b>\$45,759,787</b>	<b>\$2,866,038</b>	<b>\$48,625,825</b>	<b>\$49,253,322</b>	<b>\$627,497</b>

## Larimer County 2025 Budget

### Non-Operational Accounts

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

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

Table 13: Non Operational Accounts Budget Summary						
Description	FY2023 ACTUAL	FY2024 ADOPTED	FY2024 CHANGES	FY2024 REVISED	FY2025 PROPOSED	Δ 2024 REVISED TO 2025 PROPOSED
Assessments	\$288,417	\$265,413	\$0	\$265,413	\$270,068	\$4,655
Charges for Services	\$51,481,539	\$52,536,193	(\$322,441)	\$52,213,752	\$55,631,692	\$3,417,940
Interest Earnings	\$3,361,296	(\$2,100,860)	\$350,000	(\$1,750,860)	(\$4,285,955)	(\$2,535,095)
Intergovernmental Revenue	\$1,378,760	\$1,749,970	\$6,049,545	\$7,799,515	\$2,439,000	(\$5,360,515)
Miscellaneous Revenue	\$10,836,991	\$10,214,860	\$326,468	\$10,541,328	\$10,215,000	(\$326,328)
Other Financing Sources	\$9,077,185	\$8,499,892	\$6,311,538	\$14,811,430	\$10,273,616	(\$4,537,814)
Taxes	\$150,881,939	\$181,146,807	\$220,000	\$181,366,807	\$184,977,924	\$3,611,117
<b>Total Revenue</b>	<b>\$227,306,127</b>	<b>\$252,312,275</b>	<b>\$12,935,110</b>	<b>\$265,247,385</b>	<b>\$259,521,345</b>	<b>(\$5,726,040)</b>
Capital Outlay	\$8,570,609	\$7,138,115	\$2,186,571	\$9,324,686	\$8,263,820	(\$1,060,866)
Debt Service	\$6,437,944	\$6,260,866	\$0	\$6,260,866	\$6,254,160	(\$6,706)
Operating Expenditures	\$69,556,021	\$66,027,134	\$2,314,800	\$68,341,934	\$74,013,612	\$5,671,678
Other Financing Uses	\$34,179,905	\$34,496,679	\$3,564,175	\$38,060,854	\$29,428,526	(\$8,632,328)
Personnel	\$3,578,978	\$4,388,435	(\$239,147)	\$4,149,288	\$5,116,672	\$967,384
<b>Total Expenses</b>	<b>\$122,323,457</b>	<b>\$118,311,229</b>	<b>\$7,826,399</b>	<b>\$126,137,628</b>	<b>\$123,076,790</b>	<b>(\$3,060,838)</b>

## Larimer County 2025 Budget

### Capital Projects

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

<b>Table 14: Capital Projects Budget Summary</b>						
Description	FY2023 ACTUAL	FY2024 ADOPTED	FY2024 CHANGES	FY2024 REVISED	FY2025 PROPOSED	Δ 2024 REVISED TO 2025 PROPOSED
Assessments	\$31,628	\$56,870	(\$9,300)	\$47,570	\$32,668	(\$14,902)
Charges for Services	\$750,974	\$511,802	\$0	\$511,802	\$544,115	\$32,313
Interest Earnings	\$2,503,365	\$240,140	(\$610)	\$239,530	\$791,063	\$551,533
Intergovernmental Revenue	\$3,415,346	\$10,576,440	\$5,100,000	\$15,676,440	\$9,455,265	(\$6,221,175)
Licenses and Permits	\$4,419,884	\$30,000	\$0	\$30,000	\$0	(\$30,000)
Miscellaneous Revenue	\$119,939	\$2,736,790	\$750,000	\$3,486,790	\$3,158,221	(\$328,569)
Other Financing Sources	\$25,807,720	\$18,317,914	\$1,964,797	\$20,282,711	\$12,527,093	(\$7,755,618)
Taxes	\$23,263,646	\$22,021,310	\$0	\$22,021,310	\$21,633,445	(\$387,865)
<b>Total Revenue</b>	<b>\$60,312,501</b>	<b>\$54,491,266</b>	<b>\$7,804,887</b>	<b>\$62,296,153</b>	<b>\$48,141,870</b>	<b>(\$14,154,283)</b>
Capital Outlay	\$87,092,131	\$51,717,501	\$10,288,297	\$62,005,798	\$48,997,160	(\$13,008,638)
Debt Service	\$313,617	\$0	\$0	\$0	\$0	\$0
Operating Expenditures	\$19,333,682	\$39,535,447	\$1,704,688	\$41,240,135	\$30,802,186	(\$10,437,949)
Other Financing Uses	\$7,036,050	\$2,657,863	\$766,987	\$3,424,850	\$827,500	(\$2,597,350)
Personnel	\$1,027,641	\$709,365	(\$1,964)	\$707,401	\$540,395	(\$167,006)
<b>Total Expenses</b>	<b>\$114,803,121</b>	<b>\$94,620,176</b>	<b>\$12,758,008</b>	<b>\$107,378,184</b>	<b>\$81,167,241</b>	<b>(\$26,210,943)</b>

**Larimer County 2025 Budget**

**Disaster-Related Projects**

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

<b>Table 15: Disaster Budget Summary</b>						
Description	FY2023 ACTUAL	FY2024 ADOPTED	FY2024 CHANGES	FY2024 REVISED	FY2025 PROPOSED	Δ 2024 REVISED TO 2025 PROPOSED
Interest Earnings	\$446,143	\$0	\$0	\$0	\$0	\$0
Intergovernmental Revenue	\$11,651,386	\$1,744,838	\$11,830,206	\$13,575,044	\$2,258,448	(\$11,316,596)
Miscellaneous Revenue	\$22,860	\$10,000	\$0	\$10,000	\$0	(\$10,000)
Other Financing Sources	\$0	\$8,000,000	\$3,300,000	\$11,300,000	\$4,874,143	(\$6,425,857)
<b>Total Revenue</b>	<b>\$12,120,390</b>	<b>\$9,754,838</b>	<b>\$15,130,206</b>	<b>\$24,885,044</b>	<b>\$7,132,591</b>	<b>(\$17,752,453)</b>
Capital Outlay	\$39,914	\$35,000	\$557,207	\$592,207	\$0	(\$592,207)
Operating Expenditures	\$18,253,633	\$7,710,118	\$13,777,327	\$21,487,445	\$11,608,015	(\$9,879,430)
Other Financing Uses	\$258,355	\$5,421,740	\$12,643,000	\$18,064,740	\$4,874,143	(\$13,190,597)
Personnel	\$476,832	\$137,612	\$22,669	\$160,281	\$0	(\$160,281)
<b>Total Expenses</b>	<b>\$19,028,735</b>	<b>\$13,304,470</b>	<b>\$27,000,203</b>	<b>\$40,304,673</b>	<b>\$16,482,158</b>	<b>(\$23,822,515)</b>

**Revenue and Expenditure Summaries**  
**Summary of Estimated Financial Sources & Uses – All Funds**

The two tables below provide a three-year comparison of revenue and expenditure by major category for all funds, and expenditures by fund type and fund.

<b>Table 16: Comparison of Revenues &amp; Expenditures by Category, 2023-2025</b>						
<b>(in millions)</b>						
<b>Revenue Category</b>	<b>2023 Actual</b>	<b>2024 Adopted</b>	<b>2024 Revised</b>	<b>2025 Proposed</b>	<b>2024R to 2025 \$</b>	<b>2024R to 2025 %</b>
Assessments	\$0.32	\$0.32	\$0.31	\$0.30	(\$0.01)	-3%
Direct Federal	\$7.43	\$3.06	\$20.16	\$0.90	(\$19.26)	-96%
Direct State	\$32.24	\$21.34	\$22.95	\$23.23	\$0.28	1%
Donations	\$0.29	\$0.14	\$0.91	\$0.11	(\$0.80)	-87%
External Charges for Services	\$55.82	\$59.73	\$68.12	\$72.31	\$4.19	6%
Federal Shared	\$2.71	\$2.49	\$2.49	\$2.32	(\$0.17)	-7%
Interest Earnings	\$25.01	\$10.37	\$10.72	\$10.07	(\$0.64)	-6%
Internal Charges for Services	\$64.93	\$66.09	\$65.89	\$70.07	\$4.17	6%
Licenses and Permits	\$16.07	\$12.22	\$12.22	\$11.15	(\$1.06)	-9%
Local Government	\$6.20	\$9.10	\$9.49	\$9.67	\$0.18	2%
Other Miscellaneous Revenue	\$13.48	\$14.45	\$14.85	\$14.78	(\$0.08)	-1%
Other Taxes	\$12.57	\$12.78	\$12.80	\$13.16	\$0.36	3%
Pass Through Other Grants	\$0.68	\$0.33	\$0.45	\$0.05	(\$0.39)	-88%
Pass Through State Grants	\$40.01	\$50.18	\$50.71	\$47.41	(\$3.29)	-6%
Private Grants	\$0.23	\$0.22	\$0.25	\$0.15	(\$0.10)	-39%
Property Taxes	\$159.92	\$192.40	\$192.49	\$197.02	\$4.54	2%
Refunds of Expenditures	\$1.52	\$1.48	\$1.48	\$1.55	\$0.07	5%
Sale of Capital Outlay Assets	\$1.08	\$0.53	\$0.93	\$1.15	\$0.22	24%
Sales and Use Tax	\$74.87	\$78.82	\$78.88	\$79.72	\$0.84	1%
State Shared	\$12.18	\$10.83	\$16.83	\$11.44	(\$5.39)	-32%
Transfer from County Funds	\$52.14	\$47.42	\$64.89	\$40.52	(\$24.37)	-38%
Use of Fund Balance	\$55.69	\$34.89	\$47.25	\$43.57	(\$3.68)	-8%
<b>TOTAL GROSS REVENUES</b>	<b>\$635.38</b>	<b>\$629.16</b>	<b>\$695.07</b>	<b>\$650.68</b>	<b>(\$40.64)</b>	<b>-6%</b>
<b>Expenditure Category</b>	<b>2023 Actual</b>	<b>2024 Adopted</b>	<b>2024 Revised</b>	<b>2025 Proposed</b>	<b>2024R to 2025 \$</b>	<b>2024R to 2025 %</b>
Capital Outlay	\$98.62	\$60.65	\$74.26	\$59.49	(\$14.76)	-20%
Debt Service	\$11.16	\$6.48	\$6.48	\$6.53	\$0.05	1%
Operating Expenditures	\$242.26	\$267.59	\$299.95	\$289.93	(\$10.02)	-3%
Other Financing Uses	\$52.14	\$47.29	\$66.02	\$40.16	(\$25.85)	-39%
Personnel	\$231.21	\$247.16	\$248.36	\$254.56	\$6.20	2%
<b>TOTAL GROSS EXPENDITURES</b>	<b>\$635.38</b>	<b>\$629.16</b>	<b>\$695.07</b>	<b>\$650.68</b>	<b>(\$44.39)</b>	<b>-6%</b>



Larimer County 2025 Budget

Table 17: Comparison of Expenditures by Fund & Fund Type, 2023 2025 (in millions)						
Fund	2023 Actual	2024 Adopted	2024 Revised	2025 Proposed	2024R to 2025 \$	2024R to 2025 %
<b>GENERAL FUND</b>	\$195.92	\$219.76	\$230.87	\$224.82	(\$6.05)	(2.62%)
Disaster Contingency	\$0.00	\$0.00	\$1.80	\$0.00	(\$1.80)	(100.00%)
Disaster Response	\$18.97	\$13.30	\$38.50	\$16.48	(\$22.02)	(57.19%)
<b>SPECIAL REVENUE FUNDS</b>						
Behavioral Health	\$29.05	\$23.53	\$29.64	\$37.23	\$7.59	25.60%
Building Inspection	\$3.58	\$3.84	\$3.63	\$3.43	(\$0.20)	(5.51%)
Community Justice Alternatives	\$13.41	\$14.62	\$14.98	\$15.71	\$0.73	4.87%
Conservation Trust Fund	\$0.02	\$0.13	\$0.13	\$1.54	\$1.41	1119.04%
Developmental Disabilities	\$5.22	\$6.30	\$6.52	\$6.46	(\$0.06)	(0.92%)
Drainage Districts	\$0.01	\$0.14	\$0.36	\$0.09	(\$0.27)	(75.75%)
Economic and Workforce Development	\$10.45	\$9.71	\$10.26	\$8.32	(\$1.94)	(18.87%)
Health and Environment	\$13.62	\$12.79	\$13.42	\$12.42	(\$1.00)	(7.46%)
Human Services	\$67.32	\$65.42	\$65.60	\$63.33	(\$2.26)	(3.45%)
Improvement Districts	\$2.55	\$2.74	\$2.82	\$5.65	\$2.83	100.52%
Open Lands	\$9.29	\$10.74	\$10.76	\$13.27	\$2.51	23.32%
Parks	\$6.05	\$7.27	\$7.40	\$9.47	\$2.07	28.02%
Pest Control	\$3.21	\$1.64	\$1.65	\$1.65	(\$0.00)	(0.19%)
Public Trustee	\$0.19	\$0.18	\$0.18	\$0.26	\$0.08	44.65%
Road and Bridge	\$38.05	\$52.13	\$52.13	\$46.71	(\$5.42)	(10.39%)
Sales Tax	\$16.40	\$12.90	\$12.90	\$13.05	\$0.15	1.13%
Section 125	\$0.02	\$0.03	\$0.03	\$0.03	\$0.00	0.00%
The Ranch	\$49.40	\$20.32	\$21.73	\$27.93	\$6.20	28.55%
Transportation Expansion	\$2.33	\$3.42	\$3.42	\$0.83	(\$2.58)	(75.60%)
West Vine Stormwater Basin	\$0.01	\$0.01	\$0.01	\$0.01	\$0.00	2.50%
<b>DEBT SERVICE FUNDS</b>						
Assessment Debt(a)	\$0.35	\$0.33	\$0.33	\$0.32	(\$0.00)	(0.98%)
Jail COPs	\$5.94	\$5.94	\$5.94	\$5.93	(\$0.01)	(0.14%)
<b>CAPITAL PROJECT FUNDS</b>						
Facilities Capital Projects	\$32.96	\$13.86	\$23.60	\$2.20	(\$21.40)	(90.68%)
Information Technology Capital	\$3.79	\$5.22	\$5.06	\$5.80	\$0.73	14.51%
Replacement Fund	\$2.87	\$1.89	\$2.49	\$1.27	(\$1.22)	(49.16%)
Improvement District Construction	\$0.01	\$0.05	\$0.05	\$0.12	\$0.08	156.25%
<b>ENTERPRISE FUNDS</b>						
Solid Waste	\$17.14	\$43.88	\$43.88	\$41.50	(\$2.38)	(5.41%)
<b>INTERNAL SERVICE FUNDS</b>						
Employee Benefits	\$38.34	\$34.25	\$36.67	\$38.70	\$2.03	5.53%
Facilities	\$18.45	\$14.40	\$18.08	\$14.49	(\$3.59)	(19.88%)
Fleet Services	\$16.93	\$15.99	\$17.62	\$17.22	(\$0.39)	(2.22%)
Information Technology	\$6.31	\$6.82	\$7.00	\$6.98	(\$0.03)	(0.40%)
Risk Management	\$7.06	\$5.36	\$5.36	\$7.19	\$1.84	34.33%
Unemployment	\$0.18	\$0.26	\$0.26	\$0.26	\$0.00	0.00%
<b>TOTAL</b>	<b>\$635.38</b>	<b>\$629.16</b>	<b>\$695.07</b>	<b>\$650.68</b>	<b>(\$44.39)</b>	<b>(6.39%)</b>

## 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
<b>Assessor</b>	X					
<b>Clerk &amp; Recorder</b>						
Administration & Support	X					
Recording	X					
Motor Vehicle	X					
Elections	X					
Board of Equalization	X					
<b>Community Planning, Infrastructure &amp; Resources</b>						
Code Compliance & Building		X				
Development Planning	X					
Engineering	X					
Natural Resources		X				
Pest District		X				
Road & Bridge		X		X		
Ranch		X				
Solid Waste					X	
<b>County Manager</b>						
Commissioners & County Mgr	X			X		
County Attorney	X					
Facilities Management				X		X
Fleet Services				X		X
Human Resources	X					X
<b>Coroner</b>	X					
<b>Community Justice Alternatives</b>						
Alternative Sentencing	X					
Community Corrections		X				
Community Justice Administration	X					
<b>District Attorney</b>	X					
<b>Financial Services</b>						
Accounting & Reporting	X		X			
Purchasing	X					
Risk Management	X					X
Sales Tax Collection & Dist.		X				
<b>Human and Economic Health</b>						
Behavioral Health		X				
CSU Extension	X					
Health and Environment		X				
Human and Economic Health Admin	X					
Human Services		X				
Economic and Workforce Development		X				
<b>Information Technology</b>	X			X		X
<b>Sheriff</b>	X					
<b>Surveyor</b>	X					
<b>Treasurer and Public Trustee</b>	X	X				

## **Section C – Capital Plan and Budget**

## 2025-2029 Capital Improvement Plan

### Overview

The Larimer County Capital Improvement Plan (CIP) is a five-year plan outlining the estimated resources needed to manage, improve, and acquire the county’s capital assets. It includes the capital projects budget for the upcoming year (2025) and planned expenditures for the following four years (2025-2029). A capital project is one-time in nature and has a total cost greater than \$50,000, except for new fleet equipment, for which the threshold is \$15,000.

Larimer County has five categories of capital projects for its CIP and capital projects budget:

- **Capital Renewal:** This includes the replacement or repair of existing assets and the renovation of office spaces or other structures. Examples include the fleet replacement plan, IT hardware and software replacement, election equipment, building component plans, office suite renovations, road resurfacing, and other capital updates.
- **Capital Expansion:** This category covers the construction of new facilities, renovations that add significant usable space or new functions, road or bridge reconstruction to add capacity, new fleet equipment acquisitions (outside of the replacement plan), improvements to rental properties, and lease-purchase arrangements.
- **Land and Real Asset Acquisitions:** This includes acquiring land that is not part of a capital expansion project, permanent easements, or water rights acquisitions.
- **Capital Planning:** This includes major studies such as new or replacement master plans or other studies that significantly impact future capital spending.
- **Disaster Projects:** Projects required in response to federally, state-, or locally declared disasters that could not be anticipated and vary from year to year.

### Financial Summary

The five-year CIP is funded through multiple revenue sources, with a breakdown of funding by major category provided below.

Table 19: Capital Funding Sources					
	2025 Budget	2026 Plan	2027 Plan	2028 Plan	2029 Plan
Grants and Intergovernmental	\$11.35	\$1.47	\$0.01	\$0.01	-
Other	\$0.04	\$0.02	\$0.02	\$0.02	\$0.02
Taxes	\$9.57	\$9.43	\$7.03	\$7.50	\$10.19
User Fees	\$1.22	\$2.00	\$0.56	\$0.89	\$0.81
Use of Fund Balance	\$61.64	\$52.22	\$38.57	\$27.61	\$27.81
<b>TOTAL Revenues</b>	<b>\$83.81</b>	<b>\$65.15</b>	<b>\$46.19</b>	<b>\$36.02</b>	<b>\$38.84</b>

**Capital Project Plan by Category**

The five-year CIP includes \$227 million in projects from 2025-2029. A breakdown of projects summarized by category is provided below (in millions):

<b>Table 20: Capital Expenditures</b>					
	<b>2025 Budget</b>	<b>2026 Plan</b>	<b>2027 Plan</b>	<b>2028 Plan</b>	<b>2029 Plan</b>
<b>Capital Renewal</b>	<b>\$41.73</b>	<b>\$44.29</b>	<b>\$35.59</b>	<b>\$26.71</b>	<b>\$24.37</b>
Equipment Replacement	\$3.95	\$2.54	\$1.55	\$1.94	\$1.09
Facilities	\$2.09	\$1.96	\$1.96	\$1.96	\$1.96
Accessibility Improvements	\$0.15	\$0.15	\$0.15	\$0.15	-
Fleet	\$8.26	\$11.61	\$8.80	\$5.66	\$5.66
Information Technology	\$5.77	\$4.58	\$6.15	\$3.58	\$3.13
Natural Resources	\$6.22	\$3.98	\$1.62	\$0.91	-
Road and Bridge	\$1.23	\$0.97	\$2.37	\$0.51	\$0.54
Solid Waste	-	\$6.50	\$1.00	-	-
The Ranch	\$14.05	\$12.00	\$12.00	\$12.00	\$12.00
<b>Capital Expansion</b>	<b>\$40.19</b>	<b>\$18.48</b>	<b>\$8.24</b>	<b>\$7.94</b>	<b>\$12.45</b>
Facilities	\$0.70	-	-	-	-
Natural Resources	\$3.34	\$4.93	\$0.10	\$0.70	\$6.65
Road and Bridge	\$18.64	\$10.55	\$6.14	\$6.24	\$5.80
Solid Waste	\$17.50	\$3.00	\$2.00	\$1.00	-
<b>Land and Real Asset Acquisitions</b>	<b>\$1.90</b>	<b>\$2.14</b>	<b>\$2.36</b>	<b>\$1.37</b>	<b>\$2.02</b>
Natural Resources	\$1.90	\$2.14	\$2.36	\$1.37	\$2.02
<b>Capital Study</b>		<b>\$0.24</b>			
Natural Resources	-	\$0.24	-	-	-
<b>GRAND TOTAL</b>	<b>\$83.81</b>	<b>\$65.15</b>	<b>\$46.19</b>	<b>\$36.02</b>	<b>\$38.84</b>

**Note: Totals may not add due to rounding**

**Future Projects**

The tables below list include planned projects in the 5-Year CIP that do not have anything budgeted in 2025 (in millions). More detailed descriptions of these capital projects will be shown in their respective budget narratives in future years.

<b>Table 21: Future Capital Projects</b>				
	<b>2026 Plan</b>	<b>2027 Plan</b>	<b>2028 Plan</b>	<b>2029 Plan</b>
<b>Capital Renewal</b>	<b>\$8.69</b>	<b>\$4.40</b>	<b>\$0.89</b>	<b>\$0.11</b>
<b>Equipment Replacement</b>				
Replacement Plan for Miscellaneous County Equipment	\$1.46	\$0.41	\$0.33	\$0.05
<b>Information Technology</b>				
Fiber Infrastructure Replacement	\$0.06	\$0.06	\$0.06	\$0.06
<b>Natural Resources</b>				
Boxelder Regional Trail	-	-	\$0.10	-
Devil's Backbone Water Tap (Grazing Infrastructure)	-	\$0.15	-	-
Historic Structures Project	-	\$0.12	-	-
Horsetooth Mountain Open Space Soderberg Parking Lot Rebuild	\$0.31	-	-	-
Horsetooth Reservoir Satanka Bay Turn Lane	-	\$0.83	-	-
Long View Habitat Restoration	-	\$0.10	\$0.40	-
<b>Road and Bridge</b>				
Guardrail on County Roads 56, 74E, and 38E	\$0.35	-	-	-
Guardrail on County Roads 69 and 74E	-	-	-	-
Replace Bridge on CR11H Over Big Thompson	-	\$1.73	-	-
<b>Solid Waste</b>				
Landfill Closure and Post Closure Projects	\$3.50	\$1.00	-	-
Landfill Environmental Remediation	\$2.00	-	-	-
Recycle Center Facility Improvements	\$1.00	-	-	-
<b>Capital Expansion</b>	<b>\$4.59</b>	<b>\$5.69</b>	<b>\$6.39</b>	<b>\$11.90</b>
<b>Natural Resources</b>				
Heaven's Door	-	\$0.10	\$0.70	\$6.65
<b>Road and Bridge</b>				
Country Club and Gregory Intersection Improvements	\$1.50	-	-	-
CR 54 (Douglas Road) Improvements from Highway 1 to CR17	\$3.00	-	-	-
County Road 70 & County Road 15 Intersection Improvements	-	\$0.15	\$0.26	\$5.25
County Road 70 Improvements from County Road 13 to County Road 15	\$0.09	\$5.44	\$5.43	-
County Road 70 Improvements from County Road 9 to County Road 13	-	-	-	-
<b>Capital Study</b>	<b>\$0.24</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Natural Resources</b>				
Update DNR Master Plan	\$0.24	-	-	-
<b>GRAND TOTAL</b>	<b>\$13.52</b>	<b>\$10.09</b>	<b>\$7.28</b>	<b>\$12.01</b>

## 2025 Capital Projects Budget

### Overview

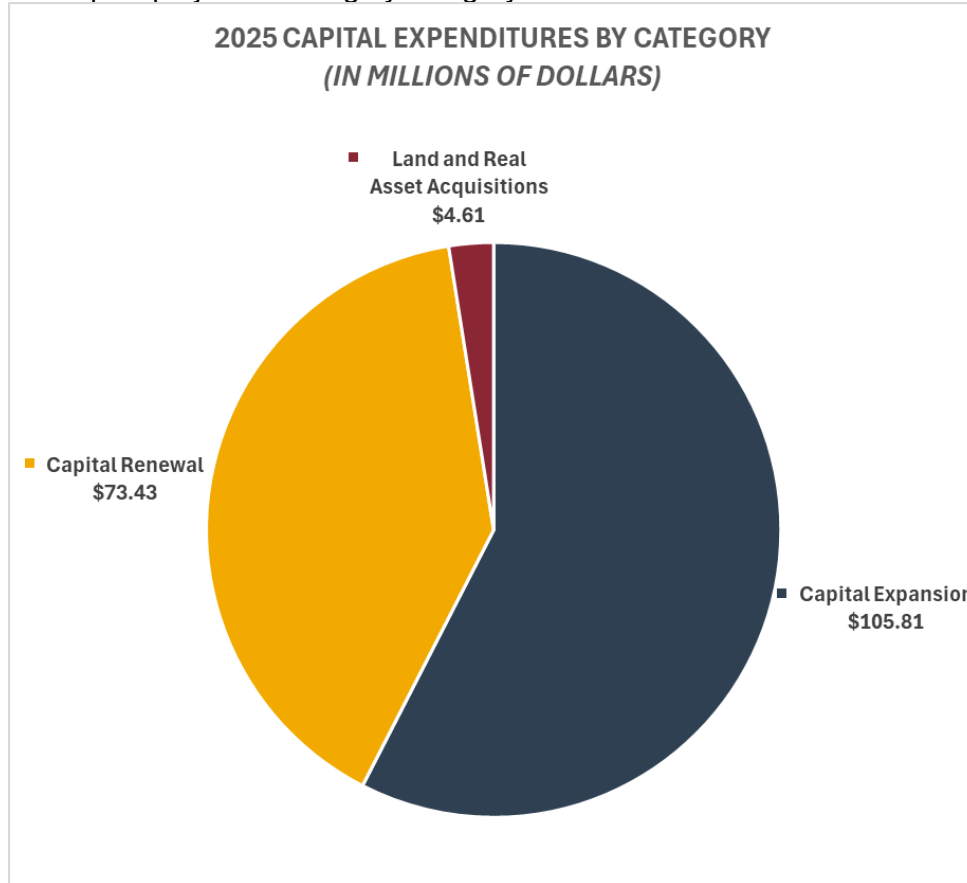
The 2025 Capital Projects Budget includes projects that are identified as part of a five-year Capital Improvements Plan. The goal of this plan is to identify emerging capital asset needs and allocate funding so that these needs can be addressed in a cost-effective manner.

### 2025 County Capital Budget Summary

The 2025 Capital Projects Budget shows approximately \$83 million in expenses. The following pages include narratives for each project with information regarding the project scope and timeframe, a brief explanation of the need for the project, costs by phase of the project, revenue sources, and any on-going operating costs or savings that will result from the implementation of the project. Where there is no revenue source indicated, fund balance will be used. 2025 expenditures by service category are shown below:

<b>Table 22: Capital Projects Summary</b>	
<b>Service Category &amp; Department</b>	<b>2025 Capital Expenditures</b>
<b>Support Services</b>	
Facilities	\$2,789,386
Financial Services/Risk	\$150,000
Fleet	\$8,263,820
Information Technology	\$5,767,144
<b>Support Services Total</b>	<b>\$16,970,350</b>
<b>Community Planning, Infrastructure, &amp; Resources</b>	
Natural Resources	\$11,465,180
Road and Bridge	\$19,871,630
Solid Waste	\$17,500,000
The Ranch	\$14,051,000
<b>Community Planning, Infrastructure, &amp; Resources Total</b>	<b>\$62,887,810</b>
<b>Equipment Replacement Plan</b>	<b>\$3,954,317</b>
<b>TOTAL - ALL CAPITAL PROJECTS</b>	<b>\$83,812,477</b>

A breakdown of 2025 capital projects funding by category is as follows:



**Estimated Operating Budget Impacts**

The 2025 Capital Projects Budget and five-year Capital Improvement Plan (CIP) will have significant long-term impacts on Larimer County's operating budget due to several key capital projects:

**Land Acquisitions:** The acquisition and preservation of land by Natural Resources, funded through the open space sales tax, will introduce new costs related to habitat restoration, visitor access, and ongoing maintenance. These are typically detailed in parks and open space master plans.

**The Ranch Master Plan:** Facility investments made as part of The Ranch's Master Plan aim to create a self-sustaining events complex by the time the dedicated sales tax sunsets in 2039. Anticipated operational revenue generation from events will eventually be structured to cover operating costs. These costs will be reflected in future operating budgets within The Ranch special revenue fund.

**North Landfill and Central Transfer Station:** The Solid Waste Department is overseeing the development of new landfill facilities near Wellington and a new transfer station as part of the closure of the existing landfill on Taft Hill Rd. The scale and scope of these projects will dictate long-term budgetary needs, both in terms of operational expenditures and the expected revenues needed to sustain them.



# **Capital Expansion Projects**

# 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:

CP000079 - Americans with Disabilities Act Projects - Road & Bridge

### Description:

The Americans with Disabilities Act (ADA) requires that all state and local governments ensure that individuals with disabilities are not excluded from programs, services, and activities. Larimer County is federally mandated to have an ADA transition plan that outlines the intent to bring all pedestrian facilities within the jurisdiction into compliance with ADA standards. Funding of \$1 million over the next five years is allocated for these types of projects.

Object Type	Cost Center	Object	2025	2026	2027	2028	2029
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:

CP000080 - Pave Gravel Roads

### Description:

The Road and Bridge Department aims to pave gravel roads that exceed the 400 average daily traffic (ADT) paving threshold and are creating maintenance issues. An annual amount will be allocated to this project out of fund balance, with construction occurring as it fits into project schedules.

Object Type	Cost Center	Object	2025	2026	2027	2028	2029
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:**

CP000081 - Country Club and Gregory Intersection Improvements

**Description:**

Capacity and safety improvements at the intersection of Country Club and Gregory Roads will include signal and pedestrian improvements. Increased traffic volumes have driven the need for capacity improvements at this intersection. Design began in 2022, with construction expected to be completed in 2026. Funding is provided from a combination of capital expansion fees and reserves.

Object Type	Cost Center	Object	2025	2026	2027	2028	2029
Revenues	252-RB250-0 - Road and Bridge Capital Improvements	48255 - Tfr from Transp. Expansion	120,000	420,160	-	-	-
<b>Revenues Total</b>			<b>120,000</b>	<b>420,160</b>	<b>-</b>	<b>-</b>	<b>-</b>
Expenses	252-RB250-0 - Road and Bridge Capital Improvements	52022 - Roads Contract Construction	-	1,500,000	-	-	-
		52212 - Engineering Services	-	-	-	-	-
		55712 - Land	120,000	-	-	-	-
<b>Expenses Total</b>			<b>120,000</b>	<b>1,500,000</b>	<b>-</b>	<b>-</b>	<b>-</b>

# 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:**

CP000083 - County Road 70 Improvements from County Road 9 to County Road 13

**Description:**

The project involves two miles of roadway widening and reconstruction of CR 70 from CR 9 to CR 13. The two-lane roadway will accommodate 6 to 8-foot-wide paved shoulders. Culvert and structure crossings will be replaced, and utility relocations will be necessary. Funding is provided through capital expansion fees, grants, and reserves.

Object Type	Cost Center	Object	2025	2026	2027	2028	2029
Revenues	252-RB250-0 - Road and Bridge Capital Improvements	41505 - Psth-CO Dept Transportation	872,580	-	-	-	-
		42116 - Capital Transport Exp Permits	-	-	-	-	-
		48255 - Tfr from Transp. Expansion	-	250,000	-	-	-
<b>Revenues Total</b>			<b>872,580</b>	<b>250,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
Expenses	252-RB250-0 - Road and Bridge Capital Improvements	52022 - Roads Contract Construction	4,329,170	5,219,670	-	-	-
<b>Expenses Total</b>			<b>4,329,170</b>	<b>5,219,670</b>	<b>-</b>	<b>-</b>	<b>-</b>

# Larimer County Five-Year Capital Improvement Plan

## Capital Expansion

### Department/Office

Solid Waste

### Fund – GL Key

300 - Solid Waste: SW610 - Landfill

### Capital Project:

CP000085 - Central Transfer Station Construction

### Description:

A new transfer station will be constructed at the existing Larimer County landfill. The station will accept commercial, residential, and self-haul waste, which will be loaded into transfer trailers and transported to the new landfill.

Object Type	Cost Center	Object	2025	2026	2027	2028	2029
Expenses	300-SW610-SWTSC - Solid Waste Central Transfer Station Capital	55801 - Buildings Capital	3,000,000	-	-	-	-
		55822 - Land Improvements Capital	2,000,000	-	-	-	-
<b>Expenses Total</b>			<b>5,000,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

# Larimer County Five-Year Capital Improvement Plan

## Capital Expansion

**Department/Office**

Solid Waste

**Fund – GL Key**

300 - Solid Waste: SW610 - Landfill

**Capital Project:**

CP000100 - North Landfill Design and Construction

**Description:**

This project includes the design and construction of the new landfill near Wellington, along with infrastructure and cell development.

Object Type	Cost Center	Object	2025	2026	2027	2028	2029
Expenses	300-SW610-SWLNC - Solid Waste Landfill North Capital	55801 - Buildings Capital	1,750,000	750,000	500,000	250,000	-
		55822 - Land Improvements Capital	5,250,000	2,250,000	1,500,000	750,000	-
<b>Expenses Total</b>			<b>7,000,000</b>	<b>3,000,000</b>	<b>2,000,000</b>	<b>1,000,000</b>	<b>-</b>

# 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:

CP000115 - County Road 50E Shoulder Widening

### Description:

This project involves widening shoulders on select sections of County Road 50E (Bingham Hill Road) to improve safety for vehicles and bicycles. The project aims to enhance traffic flow and accommodate cycling, ensuring safer travel for all users. Construction is scheduled for 2025. Funding comes from a combination of a grant and fund balance.

Object Type	Cost Center	Object	2025	2026	2027	2028	2029
Revenues	252-RB250-0 - Road and Bridge Capital Improvements	41505 - Psth-CO Dept Transportation	348,920	-	-	-	-
<b>Revenues Total</b>			<b>348,920</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Expenses	252-RB250-0 - Road and Bridge Capital Improvements	52022 - Roads Contract Construction	317,690	-	-	-	-
		52212 - Engineering Services	40,000	-	-	-	-
		55712 - Land	30,000	-	-	-	-
<b>Expenses Total</b>			<b>387,690</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>



# 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:

CP000122 - Chimney Hollow Open Space

### Description:

The Department of Natural Resources will design and install public access recreation infrastructure at Chimney Hollow Open Space. This project aims to improve visitor access and recreational opportunities while preserving the natural landscape. Funding comes from the Open Lands Fund, with development aligned with Larimer County’s conservation goals.

Object Type	Cost Center	Object	2025	2026	2027	2028	2029
Revenues	215-NR717-NRL048 - Open Lands Management Extension-Capital - Chimney Hollow OS	48215 - Tfr from Open Lands	1,672,250	2,463,730	-	-	-
<b>Revenues Total</b>			<b>1,672,250</b>	<b>2,463,730</b>	<b>-</b>	<b>-</b>	<b>-</b>
Expenses	215-NR710-0 - Open Lands Extension	58215 - Tfr to Open L:	1,672,250	2,463,730	-	-	-
	215-NR717-NRL048 - Open Lands Management Extension-Capital - Chimney Hollow OS	55822 - Land Improvements Capital	1,672,250	2,463,730	-	-	-
<b>Expenses Total</b>			<b>3,344,500</b>	<b>4,927,460</b>	<b>-</b>	<b>-</b>	<b>-</b>

# Larimer County Five-Year Capital Improvement Plan

## Capital Expansion

**Department/Office**

Facilities

**Fund – GL Key**

512 - Facilities Capital: FM620 - Facilities Capital

**Capital Project:**

CP000153 - Emergency Services Building - Preconstruction Services

**Description:**

The existing Emergency Services Building, over 50 years old, is outdated and undersized for current staffing and equipment needs. Larimer County has purchased new property and begun initial designs to build a modern facility to meet growing demands for critical emergency services and wildfire management.

This project is not fully funded as of the 2025 budget except additional pre-construction services of \$700,000. Funding for construction has yet to be fully identified but likely will include excess reserves, state and federal grants, tax credits, and other one-time savings from other capital projects.

Object Type	Cost Center	Object	2025	2026	2027	2028	2029
Revenues	512-FM620-FM158 - Facilities Capital - Emergency Services	48101 - Tfr from General	700,000	-	-	-	-
<b>Revenues Total</b>			<b>700,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Expenses	512-FM620-FM158 - Facilities Capital - Emergency Services	55801 - Buildings Capital	700,000	-	-	-	-
<b>Expenses Total</b>			<b>700,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

# Larimer County Five-Year Capital Improvement Plan

## Capital Expansion

### Department/Office

Solid Waste

### Fund – GL Key

300 - Solid Waste: SW610 - Landfill

### Capital Project:

CP000154 - Transfer Station Equipment

### Description:

This project funds the purchase of equipment that will be necessary to operate a planned new Central Transfer Station. The equipment will support the handling of commercial, residential, and self-haul waste, ensuring efficient operations at the transfer facility. Funding will come from Solid Waste fees and reserves.

Object Type	Cost Center	Object	2025	2026	2027	2028	2029
Expenses	300-SW610-SWWOC - Solid Waste Wasteshed Overhead Capital	55811 - Equipment Capital	5,500,000	-	-	-	-
Expenses Total			5,500,000	-	-	-	-

# 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:

CP000155 - County Road 19 Improvements from County Road 38E to County Road 40

### Description:

This project will implement a four-lane arterial street on County Road 19, following the Larimer County Urban Area Street Standards. The improvements aim to accommodate regional and local traffic, including the addition of turn lanes, sidewalks, bike lanes, and improved drainage. Design began in 2020, with construction expected to be completed in 2025.

Object Type	Cost Center	Object	2025	2026	2027	2028	2029
Revenues	252-RB250-0 - Road and Bridge Capital Improvements	41505 - Psth-CO Dept Transportation	3,834,025	-	-	-	-
		45406 - Misc Reimbursements	3,158,000	-	-	-	-
		48255 - Tfr from Transp. Expansion	135,975	-	-	-	-
<b>Revenues Total</b>			<b>7,128,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Expenses	252-RB250-0 - Road and Bridge Capital Improvements	52022 - Roads Contract Construction	7,128,000	-	-	-	-
<b>Expenses Total</b>			<b>7,128,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

# 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:

CP000156 - Horseshoe Reservoir Exchange Ditch Structure

### Description:

The current structure on N Monroe Avenue over the Horseshoe Inlet Canal is obsolete and poses a safety hazard. Design of a new bridge began in 2022, with construction expected to be complete in 2025. The project is funded through a combination of fund balance, capital expansion fees, and cost-sharing from the City of Loveland.

Object Type	Cost Center	Object	2025	2026	2027	2028	2029
Revenues	252-RB250-0 - Road and Bridge Capital Improvements	41702 - LG-City of Loveland	967,500	-	-	-	-
		48255 - Tfr from Transp. Expansion	165,200	-	-	-	-
<b>Revenues Total</b>			<b>1,132,700</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Expenses	252-RB250-0 - Road and Bridge Capital Improvements	52027 - Bridge Replacements	1,650,000	-	-	-	-
<b>Expenses Total</b>			<b>1,650,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

# 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:

CP000158 - County Road 54 (Douglas Road) Improvements from State Highway 1 to County Road 17

### Description:

This project includes widening and resurfacing 1.2 miles of County Road 54 (Douglas Road) between State Highway 1 and County Road 17. Improvements include a two-way center turn lane, wider paved shoulders, and an asphalt overlay to enhance safety and access for both vehicles and cyclists. Design began in 2024, with construction expected to be complete in 2026.

Object Type	Cost Center	Object	2025	2026	2027	2028	2029
Revenues	252-RB250-0 - Road and Bridge Capital Improvements	48255 - Tfr from Transp. Expansion	-	683,900	-	-	-
<b>Revenues Total</b>			-	683,900	-	-	-
Expenses	252-RB250-0 - Road and Bridge Capital Improvements	52022 - Roads Contract Construction	-	3,000,000	-	-	-
		52212 - Engineering Services	200,000	-	-	-	-
		55712 - Land	50,000	-	-	-	-
<b>Expenses Total</b>			250,000	3,000,000	-	-	-

# Larimer County Five-Year Capital Improvement Plan

## Capital Expansion

### Department/Office

Road and Bridge

### Fund – GL Key

252 - Road and Bridge: RB250 - Road and Bridge Capital Improvements

### Capital Project:

CP000159 - County Road 9 Improvements from County Road 52 to County Road 58

### Description:

This project involves widening and overlaying a three-mile section of County Road 9 between County Roads 52 and 58 to address increasing traffic. The project includes improving culvert crossings and drainage, with utility relocations likely required. Construction is expected to begin in 2025, with funding provided through the fund balance.

Object Type	Cost Center	Object	2025	2026	2027	2028	2029
Expenses	252-RB250-0 - Road and Bridge Capital Improvements	52022 - Roads Contract Construction	2,270,000	-	-	-	-
Expenses Total			2,270,000	-	-	-	-

# 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:

CP000160 - County Road 50 Improvements

### Description:

This project entails paving approximately 1.25 miles of gravel roads to reduce ongoing maintenance. Minor drainage improvements will also be made, and the pavement section will be widened to 26-28 feet. Design is expected to be complete in 2024, with construction to follow in 2025.

Object Type	Cost Center	Object	2025	2026	2027	2028	2029
Expenses	252-RB250-0 - Road and Bridge Capital Improvements	52022 - Roads Contract Construction	1,767,750	-	-	-	-
Expenses Total			1,767,750	-	-	-	-



# 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:**

CP000161 - County Road 70 Improvements from County Road 13 to County Road 15

**Description:**

The project will reconstruct and widen a one-mile section of County Road 70 between County Roads 13 and 15. This phase is part of the Owl Canyon Corridor project, which includes wider shoulders, new pavement, and several bridges. Design will begin in 2025, with construction anticipated by 2028.

Object Type	Cost Center	Object	2025	2026	2027	2028	2029
Revenues	252-RB250-0 - Road and Bridge Capital Improvements	48255 - Tfr from Transp. Expansion	-	-	-	750,000	-
<b>Revenues Total</b>			-	-	-	750,000	-
Expenses	252-RB250-0 - Road and Bridge Capital Improvements	52022 - Roads Contract Construction	-	-	5,443,920	5,427,250	-
		52212 - Engineering Services	190,000	190,000	-	-	-
		55712 - Land	-	90,000	-	-	-
<b>Expenses Total</b>			190,000	280,000	5,443,920	5,427,250	-

# Larimer County Five-Year Capital Improvement Plan

## Capital Expansion

### Department/Office

Road and Bridge

### Fund – GL Key

252 - Road and Bridge: RB250 - Road and Bridge Capital Improvements

### Capital Project:

CP000162 - County Road 70 & County Road 15 Intersection Improvements

### Description:

This project is the final phase of the Owl Canyon Corridor project and involves improvements to the intersection of County Roads 70 and 15. The scope may include constructing a roundabout and replacing the bridge over the North Poudre Canal. Design is expected to begin in 2027, with construction planned for 2029.

Object Type	Cost Center	Object	2025	2026	2027	2028	2029
Revenues	252-RB250-0 - Road and Bridge Capital Improvements	48255 - Tfr from Transp. Expansion	-	-	-	-	750,000
<b>Revenues Total</b>			-	-	-	-	750,000
Expenses	252-RB250-0 - Road and Bridge Capital Improvements	52022 - Roads Contract Construction	-	-	-	-	5,245,000
		52212 - Engineering Services	-	-	150,000	190,000	-
		55712 - Land	-	-	-	72,000	-
<b>Expenses Total</b>			-	-	150,000	262,000	5,245,000

# Larimer County Five-Year Capital Improvement Plan

## Capital Expansion

### Department/Office

Facilities

### Fund – GL Key

512 - Facilities Capital: FM620 - Facilities Capital

### Capital Project:

CP000164 - Court Clerk Renovation at Justice Center

### Description:

This project allocates funds to remodel the Court Clerk’s office at the Justice Center. The renovation will consolidate the Front Counter for the Clerk and Court Records with a 3-way separation counter, enhance security for non-public work areas, and create three new office spaces for supervisors. The remodel aims to improve staff security at service windows and provide a more private transaction experience for customers, while also accommodating increased staffing needs. This project will be funded with savings from other capital projects.

Object Type	Cost Center	Object	2025	2026	2027	2028	2029
	512-FM620-519 - Facilities Capital - FC Justice Center 201 LaPorte	55821 - Building Improvements Capital	600,000	-	-	-	-
Expenses Total			600,000	-	-	-	-

# Larimer County Five-Year Capital Improvement Plan

## Capital Expansion

### Department/Office

Facilities

### Fund – GL Key

512 - Facilities Capital: FM620 - Facilities Capital

### Capital Project:

CP000165 - Renovation at 1601 Brodie - Estes Park

### Description:

This project allocates funding to support the design and construction needed to relocate several departments within the 1601 Brodie building in Estes Park. Departments including the Clerk, Human Services, Community Development, Pre-Trial, and Probation will be moved to different areas of the building due to space constraints requested by the Estes School District. The renovation will include IT and security updates, ADA compliance improvements, and refurbishments for shared areas and the Sheriff's office. This project ensures continued rent-free use of the building, allowing the county to maintain a strong presence in Estes Park for the next 7-10 years. This project will be funded with savings from other completed capital projects.

Object Type	Cost Center	Object	2025	2026	2027	2028	2029
Expenses	512-FM620-521 - Facilities Capital - 1601 Brodie	55823 - Rental Improvements Capital	900,000	-	-	-	-
Expenses Total			900,000	-	-	-	-

# **Capital Renewal Projects**

# 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:

CP000078 - Master Planning Construction Projects 2025-2029

### Description:

As part of its master plan, The Ranch's capital spending includes a new bathhouse, storage building, teaching kitchen expansion, new event arena, and youth hockey facilities. Costs include overall project consulting.

Object Type	Cost Center	Object	2025	2026	2027	2028	2029
Expenses	240-TR100-TR10909 - The Ranch Capital-McKee Teaching Kitchen	55801 - Buildings Capital	1,800,000	-	-	-	-
	240-TR100-TR10910 - The Ranch Capital-Event Arena/Yth HockeyFacility	55801 - Buildings Capital	250,000	10,000,000	10,000,000	10,000,000	10,000,000
	240-TR100-TR10912 - The Ranch Capital - CIP TR Sitewrk2 / Engineering Svcs	55822 - Land Improvements Capital	10,380,000	-	-	-	-
<b>Expenses Total</b>			<b>12,430,000</b>	<b>10,000,000</b>	<b>10,000,000</b>	<b>10,000,000</b>	<b>10,000,000</b>

# Larimer County Five-Year Capital Improvement Plan

## Capital Renewal

### Department/Office

Natural Resources

### Fund – GL Key

220 - Parks: NR617 - Parks Projects-Capital

### Capital Project:

CP000088 - Americans with Disabilities Act Improvements

### Description:

The Department of Natural Resources will conduct priority ADA improvements to make open spaces more accessible.

Object Type	Cost Center	Object	2025	2026	2027	2028	2029
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	-
<b>Revenues Total</b>			<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>-</b>
Expenses	220-NR617-NRP022 - Parks ADA Improvements	51801 - Land Improvements Non-Capital	10,000	10,000	10,000	10,000	-
<b>Expenses Total</b>			<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>-</b>

# Larimer County Five-Year Capital Improvement Plan

## Capital Renewal

**Department/Office**

Natural Resources

**Fund – GL Key**

220 - Parks: NR617 - Parks Projects-Capital

**Capital Project:**

CP000089 - Director Contingency

**Description:**

Director Contingency

Object Type	Cost Center	Object	2025	2026	2027	2028	2029
Revenues	220-NR617-NRP027 - Parks Director Contingency	48215 - Tfr from Open Lands	63,015	67,760	8,546	16,400	-
		48220 - Tfr from Parks	17,357	12,857	12,145	5,125	-
		48230 - Tfr from Conservation Trust	37,493	27,993	225	225	-
<b>Revenues Total</b>			<b>117,865</b>	<b>108,610</b>	<b>20,916</b>	<b>21,750</b>	<b>-</b>
Expenses	220-NR617-NRP027 - Parks Director Contingency	51803 - Building Imp Non-Capital	117,865	108,610	20,916	21,750	-
<b>Expenses Total</b>			<b>117,865</b>	<b>108,610</b>	<b>20,916</b>	<b>21,750</b>	<b>-</b>



# Larimer County Five-Year Capital Improvement Plan

## Capital Renewal

**Department/Office**

Natural Resources

**Fund – GL Key**

220 - Parks: NR617 - Parks Projects-Capital

**Capital Project:**

CP000090 - Parks and Open Space Access Roads and Parking Asphalt Maintenance

**Description:**

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

Object Type	Cost Center	Object	2025	2026	2027	2028	2029
Revenues	220-NR617-NRP038 - Parks Projects Capital Asphalt Maintenance	48215 - Tfr from Open Lands	57,370	59,660	75,000	75,000	-
<b>Revenues Total</b>			<b>57,370</b>	<b>59,660</b>	<b>75,000</b>	<b>75,000</b>	<b>-</b>
Expenses	220-NR617-NRP038 - Parks Projects Capital Asphalt Maintenance	51801 - Land Improvements Non- Capital	57,370	59,660	75,000	75,000	-
<b>Expenses Total</b>			<b>57,370</b>	<b>59,660</b>	<b>75,000</b>	<b>75,000</b>	<b>-</b>

# Larimer County Five-Year Capital Improvement Plan

## Capital Renewal

### Department/Office

Natural Resources

### Fund – GL Key

220 - Parks: NR617 - Parks Projects-Capital

### Capital Project:

CP000091 - Horsetooth Reservoir Boat Dock Replacement

### Description:

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

Object Type	Cost Center	Object	2025	2026	2027	2028	2029
Revenues	220-NR617-NRP041 - Parks Projects Capital Horsetooth Reservoir Boat Dock Replacement	41203 - Fed-US Dept of Interior	160,000	-	-	-	-
		48230 - Tfr from Conservation Trust	160,000	-	-	-	-
<b>Revenues Total</b>			<b>320,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Expenses	220-NR617-NRP041 - Parks Projects Capital Horsetooth Reservoir Boat Dock Replacement	55822 - Land Improvements Capital	320,000	-	-	-	-
<b>Expenses Total</b>			<b>320,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

# Larimer County Five-Year Capital Improvement Plan

## Capital Renewal

### Department/Office

Natural Resources

### Fund – GL Key

220 - Parks: NR617 - Parks Projects-Capital

### Capital Project:

CP000092 - Natural Resources Asset Maintenance

### Description:

The Department of Natural Resources will implement priority asset maintenance projects, as identified in the asset management plan, to maintain or replace current assets over time.

Object Type	Cost Center	Object	2025	2026	2027	2028	2029
Revenues	220-NR617-NRP046 - Parks Projects Capital Asset Maintenance	48215 - Tfr from Open Lands	30,000	30,000	30,000	30,000	-
		48220 - Tfr from Parks	70,000	70,000	70,000	70,000	-
<b>Revenues Total</b>			<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>-</b>
Expenses	220-NR617-NRP046 - Parks Projects Capital Asset Maintenance	52601 - Buildings Repair/Maint	100,000	100,000	100,000	100,000	-
<b>Expenses Total</b>			<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>-</b>

# 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:

CP000093 - The Ranch Capital Needs

### Description:

Ad hoc improvement projects will be approved by The Ranch Director based on need and within the recommendations of the facility condition assessment.

Object Type	Cost Center	Object	2025	2026	2027	2028	2029
Expenses	240-TR100-TR00000 - The Ranch Capital-Overhead Allocation Key	52601 - Buildings Repair/Maint	1,621,000	2,000,000	2,000,000	2,000,000	2,000,000
Expenses Total			1,621,000	2,000,000	2,000,000	2,000,000	2,000,000

# 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:

CP000095 - Countywide Guardrail and Bridge Rail Replacement

### Description:

The Larimer County Road and Bridge Department hired a consultant to inventory and inspect all guardrails and bridge rails on mainline county roads. With safety standards updated and materials degrading over time, replacements will be made in years 2025 through 2029. This project is funded with excess reserves.

Object Type	Cost Center	Object	2025	2026	2027	2028	2029
Expenses	252-RB250-0 - Road and Bridge Capital Improvements	52022 - Roads Contract Construction	118,000	122,000	126,000	130,000	134,000
Expenses Total			118,000	122,000	126,000	130,000	134,000

# 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:

CP000096 - Road and Bridge Minor Structure Replacements

### Description:

Funding of \$1.8 million is provided for the annual minor structure replacement program. Structures are identified and replaced through the inspection program.

Object Type	Cost Center	Object	2025	2026	2027	2028	2029
Expenses	252-RB250-0 - Road and Bridge Capital Improvements	52028 - Small Structure Replacements	330,750	347,290	364,650	382,880	402,000
Expenses Total			330,750	347,290	364,650	382,880	402,000

# 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:

CP000099 - Guardrail on County Roads 56, 74E, and 38E

### Description:

Guardrails will be installed on County Roads 56, 74E, and 38E to enhance transportation network safety. This project is funded through a combination of a grant and fund balance.

Object Type	Cost Center	Object	2025	2026	2027	2028	2029
Revenues	252-RB250-0 - Road and Bridge Capital Improvements	41505 - Psth-CO Dept Transportation	-	318,270	-	-	-
<b>Revenues Total</b>			-	318,270	-	-	-
Expenses	252-RB250-0 - Road and Bridge Capital Improvements	52022 - Roads Contract Construction	-	353,630	-	-	-
<b>Expenses Total</b>			-	353,630	-	-	-

# Larimer County Five-Year Capital Improvement Plan

## Capital Renewal

### Department/Office

Solid Waste

### Fund – GL Key

300 - Solid Waste: SW610 - Landfill

### Capital Project:

CP000101 - Landfill Environmental Remediation

### Description:

Costs related to analyzing, developing, implementing, and monitoring the landfill corrective measures work, including consultant costs.

Object Type	Cost Center	Object	2025	2026	2027	2028	2029
Expenses	300-SW610-SWRMO - Solid Waste Remediation Operations	52212 - Engineering Services	-	2,000,000	-	-	-
Expenses Total			-	2,000,000	-	-	-



# 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:**

CP000102 - Printer/Scanner Replacement

**Description:**

This is the replacement plan for scanners and purchased printers outside of Larimer County's managed print program. The county will continue to phase out this replacement plan as it moves to managed print services.

Object Type	Cost Center	Object	2025	2026	2027	2028	2029
Expenses	508-IT460-0 - IT Printer\Scanner Replacement	51804 - Equipment Non-Capital	75,487	11,656	41,804	7,055	14,464
<b>Expenses Total</b>			<b>75,487</b>	<b>11,656</b>	<b>41,804</b>	<b>7,055</b>	<b>14,464</b>

# 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:**

CP000103 - Audio/Visual Equipment Replacement

**Description:**

This project represents the countywide replacement plan for audio/visual devices and systems, including upgrades to security systems and new Zoom conference rooms added as part of the capital construction projects.

Object Type	Cost Center	Object	2025	2026	2027	2028	2029
Revenues	508-IT461-0 - IT Audio\Visual Replacement	48101 - Tfr from General	250,000	250,000	250,000	250,000	250,000
<b>Revenues Total</b>			<b>250,000</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>
Expenses	508-IT461-0 - IT Audio\Visual Replacement	51804 - Equipment Non-Capital	236,368	700,370	244,143	336,593	107,931
<b>Expenses Total</b>			<b>236,368</b>	<b>700,370</b>	<b>244,143</b>	<b>336,593</b>	<b>107,931</b>

# 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:**

CP000104 - Information Technology Infrastructure Replacement

**Description:**

This project funds the replacement plan for Larimer County’s server and storage infrastructure. The county is aiming to move some applications to the cloud while maintaining others in the local data center. Additional work is being done to improve the business continuity plan.

Object Type	Cost Center	Object	2025	2026	2027	2028	2029
Revenues	508-IT463-0 - IT Infrastructure Replacement	48101 - Tfr from General	1,037,000	1,037,000	1,037,000	1,037,000	1,037,000
<b>Revenues Total</b>			<b>1,037,000</b>	<b>1,037,000</b>	<b>1,037,000</b>	<b>1,037,000</b>	<b>1,037,000</b>
Expenses	508-IT463-0 - IT Infrastructure Replacement	55811 - Equipment Capital	1,663,700	1,033,873	1,085,223	1,760,623	1,085,223
<b>Expenses Total</b>			<b>1,663,700</b>	<b>1,033,873</b>	<b>1,085,223</b>	<b>1,760,623</b>	<b>1,085,223</b>

# 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:**

CP000105 - Technical Communications Replacement

**Description:**

This is the replacement plan for the entire public safety radio system, including hardware on towers, patrol car equipment, and pagers. Increased costs for the new 800Mhz public safety radio system are expected.

Object Type	Cost Center	Object	2025	2026	2027	2028	2029
Revenues	508-IT464-0 - IT Technical Comm Replacement	48101 - Tfr from General	288,000	528,000	528,000	528,000	528,000
		48220 - Tfr from Parks	37,523	37,523	37,523	37,523	37,523
<b>Revenues Total</b>			<b>325,523</b>	<b>565,523</b>	<b>565,523</b>	<b>565,523</b>	<b>565,523</b>
Expenses	508-IT464-0 - IT Technical Comm Replacement	51804 - Equipment Non-Capital	296,585	334,705	908,293	719,051	358,754
<b>Expenses Total</b>			<b>296,585</b>	<b>334,705</b>	<b>908,293</b>	<b>719,051</b>	<b>358,754</b>

# 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:

CP000106 - Enterprise Business Software Replacement

### Description:

\$1.6 million is budgeted for the replacement of critical business software in 2025. The plan includes a refresh of end-of-life applications and a focus on driving improved value, business efficiency, and support cost reductions. The five-year spending estimate totals \$8.2 million.

Object Type	Cost Center	Object	2025	2026	2027	2028	2029
Revenues	508-IT465-0 - IT Business Software	48101 - Tfr from General	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000
<b>Revenues Total</b>			<b>1,200,000</b>	<b>1,200,000</b>	<b>1,200,000</b>	<b>1,200,000</b>	<b>1,200,000</b>
Expenses	508-IT465-0 - IT Business Software	52034 - External Software	900,000	1,300,000	2,400,000	250,000	800,000
		53738 - Internal IT Project Billing	700,000	750,000	725,000	100,000	300,000
<b>Expenses Total</b>			<b>1,600,000</b>	<b>2,050,000</b>	<b>3,125,000</b>	<b>350,000</b>	<b>1,100,000</b>

# 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:**

CP000107 - Network Replacement

**Description:**

This project funds the replacement of Larimer County's network platform. A major replacement will occur between 2024 and 2025, with funding in place to support the upgrade.

Object Type	Cost Center	Object	2025	2026	2027	2028	2029
Revenues	508-IT491-0 - Network Infrastructure Replacement	48101 - Tfr from General	225,000	225,000	225,000	225,000	225,000
<b>Revenues Total</b>			<b>225,000</b>	<b>225,000</b>	<b>225,000</b>	<b>225,000</b>	<b>225,000</b>
Expenses	508-IT491-0 - Network Infrastructure Replacement	55811 - Equipment Capital	1,611,020	95,955	380,335	27,672	81,087
<b>Expenses Total</b>			<b>1,611,020</b>	<b>95,955</b>	<b>380,335</b>	<b>27,672</b>	<b>81,087</b>

# 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:**

CP000108 - Fiber Infrastructure Replacement

**Description:**

Fiber infrastructure replacement costs are increasing due to a rate hike by the Platte River Power Authority. Larimer County plans to negotiate with PRPA and explore alternative connectivity technologies in partnership with municipal broadband providers.

Object Type	Cost Center	Object	2025	2026	2027	2028	2029
Revenues	508-IT500-0 - IT Fiber infrastructure	43176 - External Sales	20,000	20,000	20,000	20,000	20,000
		48101 - Tfr from General	250,000	400,000	400,000	400,000	400,000
		48220 - Tfr from Parks	14,000	14,000	14,000	15,000	15,000
		48300 - Tfr from Solid Waste	12,000	12,000	12,000	12,000	12,000
<b>Revenues Total</b>			<b>296,000</b>	<b>446,000</b>	<b>446,000</b>	<b>447,000</b>	<b>447,000</b>
Expenses	508-IT500-0 - IT Fiber infrastructure	52201 - Technology Services	2,250	2,250	2,250	2,250	2,250
		52452 - Equipment Leases (GASB87)	281,734	352,782	365,830	373,817	375,817
<b>Expenses Total</b>			<b>283,984</b>	<b>355,032</b>	<b>368,080</b>	<b>376,067</b>	<b>378,067</b>

# Larimer County Five-Year Capital Improvement Plan

## Capital Renewal

### Department/Office

Facilities

### Fund – GL Key

610 - Facilities Management: FM201 - Facilities Building Component Replacement

### Capital Project:

CP000109 - General Building Component Replacement

### Description:

This project includes funding for the scheduled replacement of various building systems and components such as HVAC, generators, and plumbing. The plan includes funding for Natural Resources and Public Safety facilities.

Object Type	Cost Center	Object	2025	2026	2027	2028	2029
Revenues	610-FM201-0 - Facilities Component Replacement	48101 - Tfr from General	1,867,000	2,953,010	3,041,600	3,132,848	3,226,834
<b>Revenues Total</b>			<b>1,867,000</b>	<b>2,953,010</b>	<b>3,041,600</b>	<b>3,132,848</b>	<b>3,226,834</b>
Expenses	610-FM201-0 - Facilities Component Replacement	51804 - Equipment Non-Capital	2,089,386	1,960,000	1,960,000	1,960,000	1,960,000
<b>Expenses Total</b>			<b>2,089,386</b>	<b>1,960,000</b>	<b>1,960,000</b>	<b>1,960,000</b>	<b>1,960,000</b>



# Larimer County Five-Year Capital Improvement Plan

## Capital Renewal

### Department/Office

Fleet

### Fund – GL Key

612 - Fleet Services: FL400 - Fleet Equipment Purchases

### Capital Project:

CP000110 - Fleet Capital Equipment Plan

### Description:

Funding for the annual Fleet Replacement Plan. The plan is funded through replacement rate charges to departments over the life of the equipment. The 2025 Capital Fleet Plan includes the purchase of 111 pieces of equipment.

Object Type	Cost Center	Object	2025	2026	2027	2028	2029
Expenses	612-FL400-0 - Fleet Equipment Purchases	55811 - Equipment Capital	8,263,820	11,613,672	8,797,465	5,658,274	5,662,261
<b>Expenses Total</b>			<b>8,263,820</b>	<b>11,613,672</b>	<b>8,797,465</b>	<b>5,658,274</b>	<b>5,662,261</b>

# 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:**

CP000111 - Guardrail on County Roads 69 and 74E

**Description:**

Guardrails will be installed on County Roads 69 and 74E to enhance safety. The project is funded through a combination of a grant and fund balance.

Object Type	Cost Center	Object	2025	2026	2027	2028	2029
Revenues	252-RB250-0 - Road and Bridge Capital Improvements	41505 - Psth-CO Dept Transportation	252,240	-	-	-	-
<b>Revenues Total</b>			<b>252,240</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Expenses	252-RB250-0 - Road and Bridge Capital Improvements	52022 - Roads Contract Construction	280,270	-	-	-	-
		52212 - Engineering Services	-	-	-	-	-
<b>Expenses Total</b>			<b>280,270</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

# 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:

CP000118 - Structure Replacement on County Road 63E

### Description:

This project will replace the bridge on County Road 63E over the Poudre River at State Highway 14, which is functionally obsolete and presents a safety concern. Design is set to begin in 2025, with construction following. The project is funded from the Road and Bridge fund balance, with a focus on improving both the safety and functionality of the structure for all users.

Object Type	Cost Center	Object	2025	2026	2027	2028	2029
Expenses	252-RB250-0 - Road and Bridge Capital Improvements	52212 - Engineering Services	100,000	150,000	150,000	-	-
<b>Expenses Total</b>			<b>100,000</b>	<b>150,000</b>	<b>150,000</b>	<b>-</b>	<b>-</b>

# 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:

CP000124 - Red Mountain Open Space Boxelder Creek

### Description:

This project will restore a portion of Boxelder Creek in Red Mountain Open Space. The restoration is part of a larger goal to ensure ecological integrity and improve wildlife habitat in the area. The Department of Natural Resources prioritizes this project to maintain a high standard for open space conservation.

Object Type	Cost Center	Object	2025	2026	2027	2028	2029
Revenues	215-NR727-NRL001 - Natural Resources- RMOS Boxelder Creek	48215 - Tfr from Open Lands	450,000	-	-	-	-
<b>Revenues Total</b>			<b>450,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Expenses	215-NR720-0 - Open Lands Acquisition Extension	58215 - Tfr to Open L:	450,000	-	-	-	-
	215-NR727-NRL001 - Natural Resources- RMOS Boxelder Creek	51801 - Land Improvements Non- Capital	450,000	-	-	-	-
<b>Expenses Total</b>			<b>900,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

# 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:

CP000125 - Heaven's Door Habitat Restoration

### Description:

Natural Resources will restore degraded ecosystems at Heaven's Door Open Space, enhancing habitat resilience and improving conditions for local wildlife. This restoration is aligned with Larimer County's long-term goals of ecosystem integrity and land stewardship.

Object Type	Cost Center	Object	2025	2026	2027	2028	2029
Revenues	215-NR727-NRL049 - Acq and Restoration Ext-Cap - Heaven's Door Habitat Restore	48215 - Tfr from Open Lands	250,000	-	-	-	-
<b>Revenues Total</b>			<b>250,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Expenses	215-NR727-NRL049 - Acq and Restoration Ext-Cap - Heaven's Door Habitat Restore	52002 - Landscaping/Reveg etation Svcs	250,000	-	-	-	-
<b>Expenses Total</b>			<b>250,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

# Larimer County Five-Year Capital Improvement Plan

## Capital Renewal

### Department/Office

Natural Resources

### Fund – GL Key

215 - Open Lands: NR737 - Open Lands Acquisitions and Improvements Original

### Capital Project:

CP000126 - Horsetooth Reservoir Rotary Parking Lot Rebuild

### Description:

Natural Resources will rebuild the Rotary Parking Lot on the east side of Horsetooth Reservoir. This project focuses on improving drainage, enhancing stability, and maintaining access to the area. The rebuild will help accommodate high visitor traffic and maintain the facility's access.

Object Type	Cost Center	Object	2025	2026	2027	2028	2029
Revenues	215-NR737-NRL022 - Natural Resources- HTRes Rotary Pking Lot Rebuild	41203 - Fed-US Dept of Interior	220,000	-	-	-	-
		48230 - Tfr from Conservation Trust	220,000	-	-	-	-
<b>Revenues Total</b>			<b>440,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Expenses	215-NR737-NRL022 - Natural Resources- HTRes Rotary Pking Lot Rebuild	51801 - Land Improvements Non- Capital	440,000	-	-	-	-
<b>Expenses Total</b>			<b>440,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

# Larimer County Five-Year Capital Improvement Plan

## Capital Renewal

### Department/Office

Natural Resources

### Fund – GL Key

220 - Parks: NR617 - Parks Projects-Capital

### Capital Project:

CP000127 - Federal Lands Access Program -- Carter

### Description:

In partnership with the Federal Highways Administration, the Department of Natural Resources will pave several existing roads and parking lots at Carter Lake. This project will improve visitor services and maintain infrastructure as part of the department's Master Plan for the Carter Lake area. Funding will include a match from the Federal Lands Access Program.

Object Type	Cost Center	Object	2025	2026	2027	2028	2029
Revenues	220-NR617-NRP039 - Parks Project Capital - FLAP28%\$1668310Carter	48220 - Tfr from Parks	238,330	238,330	-	-	-
		48230 - Tfr from Conservation Trust	595,830	595,830	-	-	-
<b>Revenues Total</b>			<b>834,160</b>	<b>834,160</b>	<b>-</b>	<b>-</b>	<b>-</b>
Expenses	220-NR617-NRP039 - Parks Project Capital - FLAP28%\$1668310Carter	51801 - Land Improvements Non- Capital	834,160	834,160	-	-	-
<b>Expenses Total</b>			<b>834,160</b>	<b>834,160</b>	<b>-</b>	<b>-</b>	<b>-</b>

# Larimer County Five-Year Capital Improvement Plan

## Capital Renewal

**Department/Office**

Natural Resources

**Fund – GL Key**

220 - Parks: NR617 - Parks Projects-Capital

**Capital Project:**

CP000128 - Federal Lands Access Program -- Horsetooth

**Description:**

In collaboration with the Federal Highways Administration, Natural Resources will pave existing roads and parking lots at Horsetooth Reservoir to improve access to recreation.

Object Type	Cost Center	Object	2025	2026	2027	2028	2029
Revenues	220-NR617-NRP042 - Parks Project Capital - FLAP28%\$1441690Horsetooth	48220 - Tfr from Parks	205,960	205,960	-	-	-
		48230 - Tfr from Conservation Trust	514,890	514,890	-	-	-
<b>Revenues Total</b>			<b>720,850</b>	<b>720,850</b>	<b>-</b>	<b>-</b>	<b>-</b>
Expenses	220-NR617-NRP042 - Parks Project Capital - FLAP28%\$1441690Horsetooth	51801 - Land Improvements Non- Capital	720,850	720,850	-	-	-
<b>Expenses Total</b>			<b>720,850</b>	<b>720,850</b>	<b>-</b>	<b>-</b>	<b>-</b>



# Larimer County Five-Year Capital Improvement Plan

## Capital Renewal

### Department/Office

Financial Services

### Fund – GL Key

101 - General Fund: FN602 - ADA Compliance

### Capital Project:

CP000145 - Americans with Disabilities Act Compliance Projects

### Description:

Funds will be used to continue the implementation of Larimer County's ADA Compliance Transition Plan, focusing on building improvements. In 2025, projects will address accessibility in restrooms at 200 W. Oak St. Recent state legislation may affect project costs and timelines, but the goal is to meet ADA standards effectively.

Object Type	Cost Center	Object	2025	2026	2027	2028	2029
Expenses	101-FN602-FNADACAP - ADA Compliance Capital Projects	53610 - Projects	150,000	150,000	150,000	150,000	-
Expenses Total			150,000	150,000	150,000	150,000	-

# Larimer County Five-Year Capital Improvement Plan

## Capital Renewal

### Department/Office

Commissioners and County Manager

### Fund – GL Key

522 - Replacement Capital: 522CM110 – Replacement Plan – Non-Departmental

### Capital Project:

CP000146 - Replacement Plan for Miscellaneous County Equipment

### Description:

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

Object Type	Cost Center	Object	2025	2026	2027	2028	2029
Revenues	522-522CM110-0 - Replacement Non-Departmental Services and Transfers	48101 - Tfr from General	1,230,000	-	-	-	-
Revenues	522-522CM850-CMPACPEG - Replacement Public Affairs PEG Fees	43177 - External Contracts	20,000	-	-	-	-
<b>Revenues Total</b>			<b>1,250,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Expenses	522-522CM110-0 - Replacement Non-Departmental Services and Transfers	51804 - Equipment Non-Capital	3,954,317	2,535,000	1,547,000	1,936,000	1,091,000
<b>Expenses Total</b>			<b>3,954,317</b>	<b>2,535,000</b>	<b>1,547,000</b>	<b>1,936,000</b>	<b>1,091,000</b>

# 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:

CP000157 - Replace Bridge on CR11H Over Big Thompson

### Description:

Funding is allocated to replace the bridge on County Road 11H, 0.3 miles north of Highway 402. The structure is functionally obsolete and presents a safety concern due to its narrowness and increased traffic. Design will begin in 2025, with construction planned for 2027. The project is funded through a combination of capital expansion fees and fund balance.

Object Type	Cost Center	Object	2025	2026	2027	2028	2029
Revenues	252-RB250-0 - Road and Bridge Capital Improvements	48255 - Tfr from Transp. Expansion	200,000	-	-	-	-
<b>Revenues Total</b>			<b>200,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Expenses	252-RB250-0 - Road and Bridge Capital Improvements	52027 - Bridge Replacements	-	-	1,725,000	-	-
		52212 - Engineering Services	350,000	-	-	-	-
		55712 - Land	50,000	-	-	-	-
<b>Expenses Total</b>			<b>400,000</b>	<b>-</b>	<b>1,725,000</b>	<b>-</b>	<b>-</b>

# **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:**

CP000077 - Land Acquisitions

**Description:**

The Department of Natural Resources conserves and acquires land both in fee-title and conservation easements for habitat, community separators, scenic recreation, agriculture and/or other natural resource values as outlined in the ballot language of the dedicated sales tax to fund these acquisitions.

Object Type	Cost Center	Object	2025	2026	2027	2028	2029
Expenses	215-NR720-0 - Open Lands Acquisition Extension	55712 - Land	1,900,190	2,137,710	2,356,606	1,374,687	2,020,790
<b>Expenses Total</b>			<b>1,900,190</b>	<b>2,137,710</b>	<b>2,356,606</b>	<b>1,374,687</b>	<b>2,020,790</b>

## **Section D – Budget by Funds**

## 2025 BUDGET

### ALL FUNDS

Description	FY2023 Actual	FY2024 Adopted	FY2024 Changes	FY2024 Revised	FY 2025 Proposed	Var to Revised (\$)	Var to Revised (%)
<b>Beginning Fund Balance</b>	<b>435,621,481</b>	<b>305,656,149</b>	<b>78,633,528</b>	<b>384,289,677</b>	<b>337,035,637</b>	<b>(47,254,040)</b>	<b>(12.30%)</b>
<b>Revenue</b>							
Assessments	320,045	322,283	(9,300)	312,983	302,736	(10,247)	(3.27%)
Capital Contribution	-	-	-	-	-	-	-
Debt Proceeds	-	-	-	-	-	-	-
Direct Federal	7,426,880	3,055,362	17,109,579	20,164,941	900,790	(19,264,151)	(95.53%)
Direct State	32,238,185	21,342,727	1,604,961	22,947,688	23,228,939	281,251	1.23%
Donations	292,517	143,090	770,000	913,090	114,870	(798,220)	(87.42%)
External Charges for Services	55,817,090	59,727,958	8,392,649	68,120,607	72,308,540	4,187,933	6.15%
Federal Shared	2,713,060	2,490,000	-	2,490,000	2,320,000	(170,000)	(6.83%)
Interest Earnings	25,008,940	10,365,369	349,907	10,715,276	10,071,405	(643,871)	(6.01%)
Internal Charges for Services	64,933,346	66,086,230	(193,436)	65,892,794	70,067,430	4,174,636	6.34%
Licenses and Permits	16,070,118	12,217,102	-	12,217,102	11,153,684	(1,063,418)	(8.70%)
Local Government	6,195,035	9,101,355	390,822	9,492,177	9,671,192	179,015	1.89%
Other Miscellaneous Revenue	13,481,039	14,446,223	408,726	14,854,949	14,779,144	(75,805)	(0.51%)
Other Taxes	12,574,674	12,780,532	16,721	12,797,253	13,159,700	362,447	2.83%
Pass Through Other Grants	681,647	326,297	118,749	445,046	51,400	(393,646)	(88.45%)
Pass Through State Grants	40,011,366	50,175,287	530,254	50,705,541	47,414,406	(3,291,135)	(6.49%)
Private Grants	228,206	222,775	30,000	252,775	154,400	(98,375)	(38.92%)
Property Taxes	159,917,826	192,399,764	85,610	192,485,374	197,024,870	4,539,496	2.36%
Refunds of Expenditures	1,522,733	1,478,500	-	1,478,500	1,549,298	70,798	4.79%
Sale of Capital Outlay Assets	1,081,984	525,000	401,230	926,230	1,148,500	222,270	24.00%
Sales and Use Tax	74,866,113	78,823,108	55,067	78,878,175	79,720,502	842,327	1.07%
State Shared	12,180,378	10,827,506	6,000,000	16,827,506	11,436,753	(5,390,753)	(32.04%)
Transfer from County Funds	52,137,800	47,418,103	17,476,283	64,894,386	40,523,076	(24,371,310)	(37.56%)
<b>Revenue Total</b>	<b>579,698,982</b>	<b>594,274,571</b>	<b>53,537,822</b>	<b>647,812,393</b>	<b>607,101,635</b>	<b>(40,710,758)</b>	<b>(6.28%)</b>
<b>Expense</b>							
Allocations	8,500,636	9,923,660	776,034	10,699,694	9,485,290	(1,214,404)	(11.35%)
Budgeted Beginning Balance	-	-	-	-	-	-	-
Capital Outlay	98,622,960	60,646,016	13,609,995	74,256,011	59,493,980	(14,762,031)	(19.88%)
Client/Inmate Expenditures	5,894,887	8,020,510	(1,114,879)	6,905,631	5,824,207	(1,081,424)	(15.66%)
County Share	3,994,793	3,861,308	-	3,861,308	4,235,702	374,394	9.70%
Debt Service	11,156,996	6,479,346	-	6,479,346	6,528,640	49,294	0.76%
Depreciation/Amortization Exp	-	-	-	-	-	-	-
Fees/Dues	6,881,177	3,407,518	367,488	3,775,006	2,354,624	(1,420,382)	(37.63%)
Insurance	45,357,450	40,041,971	2,050,500	42,092,471	46,102,561	4,010,090	9.53%
Inventory Reporting	(37,468)	5,000	-	5,000	5,000	-	0%
Non-Capital Assets	8,613,559	7,637,514	1,428,855	9,066,369	8,813,304	(253,065)	(2.79%)
Operational Services	28,678,191	58,115,721	2,685,705	60,801,426	52,636,158	(8,165,268)	(13.43%)
Other Expenditures	48,479,496	56,919,151	18,498,046	75,417,197	72,913,683	(2,503,514)	(3.32%)
Personnel	231,207,002	247,156,976	1,202,274	248,359,250	254,555,080	6,195,830	2.49%
Professional Services	31,040,272	28,649,076	6,232,240	34,881,316	34,959,449	78,133	0.22%
Rentals	17,020,343	19,468,709	273,209	19,741,918	20,658,363	916,445	4.64%
Repair and Maintenance	9,484,955	8,544,534	(876,593)	7,667,941	7,631,058	(36,883)	(0.48%)
Resale Expenditures	215,674	143,130	-	143,130	200,700	57,570	40.22%
Supplies	21,486,451	15,801,140	1,717,940	17,519,080	16,842,476	(676,604)	(3.86%)
Transfers to County Funds	52,137,800	47,286,750	18,732,119	66,018,869	40,164,804	(25,854,065)	(39.16%)
Travel and Training	2,372,209	2,755,643	118,440	2,874,083	2,816,665	(57,418)	(2.00%)
Utilities	4,277,391	4,299,014	202,373	4,501,387	4,453,579	(47,808)	(1.06%)
<b>Expense Total</b>	<b>635,384,773</b>	<b>629,162,687</b>	<b>65,903,746</b>	<b>695,066,433</b>	<b>650,675,323</b>	<b>(44,391,110)</b>	<b>(6.39%)</b>

## 2025 BUDGET

### 101 - GENERAL FUND

Description	FY2023 Actual	FY2024 Adopted	FY2024 Changes	FY2024 Revised	FY 2025 Proposed	Var to Revised (\$)	Var to Revised (%)
<b>Beginning Fund Balance</b>	<b>42,010,379</b>	<b>31,121,814</b>	<b>22,084,309</b>	<b>53,206,123</b>	<b>59,309,876</b>	<b>6,103,753</b>	<b>11.47%</b>
<b>Revenue</b>							
Debt Proceeds	-	-	-	-	-	-	
Direct Federal	843,561	341,296	129,280	470,576	234,990	(235,586)	(50.06%)
Direct State	3,176,655	1,853,270	953,300	2,806,570	2,616,609	(189,961)	(6.77%)
Donations	60,746	48,680	-	48,680	17,700	(30,980)	(63.64%)
External Charges for Services	17,042,076	17,864,836	615,550	18,480,386	17,752,287	(728,099)	(3.94%)
Federal Shared	-	-	-	-	-	-	
Interest Earnings	14,997,787	7,215,000	-	7,215,000	4,994,500	(2,220,500)	(30.78%)
Internal Charges for Services	3,006,252	2,814,366	142,070	2,956,436	3,071,639	115,203	3.90%
Licenses and Permits	513,138	522,710	-	522,710	536,900	14,190	2.71%
Local Government	5,326,431	7,043,055	48,059	7,091,114	7,888,541	797,427	11.25%
Other Miscellaneous Revenue	9,233,121	9,844,150	88,058	9,932,208	9,674,460	(257,748)	(2.60%)
Pass Through State Grants	924,757	904,968	239,915	1,144,883	855,385	(289,498)	(25.29%)
Private Grants	43,444	32,000	5,000	37,000	13,000	(24,000)	(64.86%)
Property Taxes	130,708,899	160,763,499	-	160,763,499	164,135,000	3,371,501	2.10%
Refunds of Expenditures	197	-	-	-	-	-	
Sale of Capital Outlay Assets	-	-	-	-	-	-	
Sales and Use Tax	11,015,220	13,290,600	55,067	13,345,667	13,345,667	-	0%
State Shared	1,401,504	316,870	6,000,000	6,316,870	290,560	(6,026,310)	(95.40%)
Transfer from County Funds	4,460,485	424,980	5,416,190	5,841,170	253,000	(5,588,170)	(95.67%)
<b>Revenue Total</b>	<b>202,754,272</b>	<b>223,280,280</b>	<b>13,692,489</b>	<b>236,972,769</b>	<b>225,680,238</b>	<b>(11,292,531)</b>	<b>(4.77%)</b>
<b>Expense</b>							
Allocations	386,548	468,239	19,900	488,139	480,072	(8,067)	(1.65%)
Capital Outlay	-	-	-	-	-	-	
Client/Inmate Expenditures	1,592,294	1,698,170	25,580	1,723,750	1,764,391	40,641	2.36%
County Share	161	200	-	200	210	10	5.00%
Debt Service	1,603,600	-	-	-	56,000	56,000	
Fees/Dues	437,806	485,408	5,596	491,004	520,211	29,207	5.95%
Insurance	2,060,863	2,552,007	-	2,552,007	2,616,000	63,993	2.51%
Non-Capital Assets	1,335,529	1,172,056	79,240	1,251,296	1,178,378	(72,918)	(5.83%)
Operational Services	5,449,290	9,442,751	740,259	10,183,010	8,035,528	(2,147,482)	(21.09%)
Other Expenditures	3,042,585	5,726,951	3,382,452	9,109,403	8,722,562	(386,841)	(4.25%)
Personnel	125,001,609	134,692,181	914,163	135,606,344	141,183,148	5,576,804	4.11%
Professional Services	11,228,317	13,507,159	513,564	14,020,723	14,628,309	607,586	4.33%
Rentals	8,490,692	9,675,529	53,527	9,729,056	10,242,323	513,267	5.28%
Repair and Maintenance	445,689	586,495	45,640	632,135	496,512	(135,623)	(21.45%)
Resale Expenditures	4,844	2,130	-	2,130	5,000	2,870	134.74%
Supplies	2,459,909	2,801,628	34,564	2,836,192	3,184,590	348,398	12.28%
Transfers to County Funds	30,636,470	34,948,539	5,183,044	40,131,583	29,434,526	(10,697,057)	(26.65%)
Travel and Training	1,184,956	1,377,740	96,311	1,474,051	1,572,642	98,591	6.69%
Utilities	555,551	623,293	14,700	637,993	698,410	60,417	9.47%
<b>Expense Total</b>	<b>195,916,713</b>	<b>219,760,476</b>	<b>11,108,540</b>	<b>230,869,016</b>	<b>224,818,812</b>	<b>(6,050,204)</b>	<b>(2.62%)</b>
<b>Ending Fund Balance</b>	<b>31,121,814</b>	<b>34,641,618</b>	<b>24,668,258</b>	<b>59,309,876</b>	<b>60,171,302</b>	<b>861,426</b>	<b>1.45%</b>



## 2025 BUDGET

### 102 - DISASTER CONTINGENCY

Description	FY2023 Actual	FY2024 Adopted	FY2024 Changes	FY2024 Revised	FY 2025 Proposed	Var to Revised (\$)	Var to Revised (%)
<b>Beginning Fund Balance</b>	<b>11,030,000</b>	<b>11,030,000</b>	-	<b>11,030,000</b>	<b>18,730,000</b>	<b>7,700,000</b>	<b>69.81%</b>
<b>Revenue</b>							
Transfer from County Funds	-	8,000,000	1,500,000	9,500,000	-	(9,500,000)	(100.00%)
<b>Revenue Total</b>	-	<b>8,000,000</b>	<b>1,500,000</b>	<b>9,500,000</b>	-	<b>(9,500,000)</b>	<b>(100.00%)</b>
<b>Expense</b>							
Transfers to County Funds	-	-	1,800,000	1,800,000	-	(1,800,000)	(100.00%)
<b>Expense Total</b>	-	-	<b>1,800,000</b>	<b>1,800,000</b>	-	<b>(1,800,000)</b>	<b>(100.00%)</b>
<b>Ending Fund Balance</b>	<b>11,030,000</b>	<b>19,030,000</b>	<b>(300,000)</b>	<b>18,730,000</b>	<b>18,730,000</b>	-	<b>0%</b>

## 2025 BUDGET

### 105 - DISASTER RESPONSE

Description	FY2023 Actual	FY2024 Adopted	FY2024 Changes	FY2024 Revised	FY 2025 Proposed	Var to Revised (\$)	Var to Revised (%)
<b>Beginning Fund Balance</b>	<b>54,480,649</b>	<b>37,014,412</b>	<b>5,507,196</b>	<b>42,521,608</b>	<b>19,401,979</b>	<b>(23,119,629)</b>	<b>(54.37%)</b>
<b>Revenue</b>							
Direct Federal	5,608,853	1,720,838	11,830,206	13,551,044	-	(13,551,044)	(100.00%)
Direct State	600,411	24,000	-	24,000	-	(24,000)	(100.00%)
External Charges for Services			-	-		-	
Interest Earnings	446,143	-	-	-	-	-	
Other Miscellaneous Revenue	5,360	10,000	-	10,000	-	(10,000)	(100.00%)
Pass Through Other Grants	125,000	-	-	-	-	-	
Pass Through State Grants	228,513	-	-	-	2,258,448	2,258,448	
Refunds of Expenditures	-	-	-	-		-	
Sales and Use Tax	-		-			-	
Transfer from County Funds			1,800,000	1,800,000		(1,800,000)	(100.00%)
<b>Revenue Total</b>	<b>7,014,281</b>	<b>1,754,838</b>	<b>13,630,206</b>	<b>15,385,044</b>	<b>2,258,448</b>	<b>(13,126,596)</b>	<b>(85.32%)</b>
<b>Expense</b>							
Allocations	52,864	-	-	-	-	-	
Capital Outlay	39,914	35,000	557,207	592,207	-	(592,207)	(100.00%)
Client/Inmate Expenditures	139,329	-	-	-	-	-	
Fees/Dues	45,681	-	-	-	-	-	
Non-Capital Assets	2,010,281	368,250	1,219,423	1,587,673	100,000	(1,487,673)	(93.70%)
Operational Services	169,720	196,000	179,916	375,916	-	(375,916)	(100.00%)
Other Expenditures	9,763,392	6,513,616	7,402,679	13,916,295	6,551,019	(7,365,276)	(52.93%)
Personnel	476,832	137,612	22,669	160,281	-	(160,281)	(100.00%)
Professional Services	5,968,838	630,002	4,976,809	5,606,811	4,956,996	(649,815)	(11.59%)
Rentals	1,253	-	-	-	-	-	
Repair and Maintenance	-	-	-	-	-	-	
Supplies	32,480	-	-	-	-	-	
Transfers to County Funds	258,355	5,421,740	10,843,000	16,264,740	4,874,143	(11,390,597)	(70.03%)
Travel and Training	3,377	-	-	-	-	-	
Utilities	11,006	2,250	(1,500)	750	-	(750)	(100.00%)
<b>Expense Total</b>	<b>18,973,321</b>	<b>13,304,470</b>	<b>25,200,203</b>	<b>38,504,673</b>	<b>16,482,158</b>	<b>(22,022,515)</b>	<b>(57.19%)</b>
<b>Ending Fund Balance</b>	<b>37,014,412</b>	<b>25,464,780</b>	<b>(6,062,801)</b>	<b>19,401,979</b>	<b>5,178,269</b>	<b>(14,223,710)</b>	<b>(73.31%)</b>

## 2025 BUDGET

### 125 - SECTION 125

Description	FY2023 Actual	FY2024 Adopted	FY2024 Changes	FY2024 Revised	FY 2025 Proposed	Var to Revised (\$)	Var to Revised (%)
<b>Beginning Fund Balance</b>	<b>174,513</b>	<b>169,433</b>	<b>2,645</b>	<b>172,078</b>	<b>150,078</b>	<b>(22,000)</b>	<b>(12.78%)</b>
<b>Revenue</b>							
Other Miscellaneous Revenue	21,920	5,000	-	5,000	5,000	-	0%
<b>Revenue Total</b>	<b>21,920</b>	<b>5,000</b>	<b>-</b>	<b>5,000</b>	<b>5,000</b>	<b>-</b>	<b>0%</b>
<b>Expense</b>							
Insurance	-	-	-	-	-	-	
Personnel	-	-	-	-	-	-	
Professional Services	24,355	27,000	-	27,000	27,000	-	0%
<b>Expense Total</b>	<b>24,355</b>	<b>27,000</b>	<b>-</b>	<b>27,000</b>	<b>27,000</b>	<b>-</b>	<b>0%</b>
<b>Ending Fund Balance</b>	<b>169,433</b>	<b>147,433</b>	<b>2,645</b>	<b>150,078</b>	<b>128,078</b>	<b>(22,000)</b>	<b>(14.66%)</b>

## 2025 BUDGET

### 200 - SALES TAX

Description	FY2023 Actual	FY2024 Adopted	FY2024 Changes	FY2024 Revised	FY 2025 Proposed	Var to Revised (\$)	Var to Revised (%)
<b>Beginning Fund Balance</b>	<b>7,694,649</b>	<b>6,824,615</b>	<b>(111,417)</b>	<b>6,713,198</b>	<b>8,330,738</b>	<b>1,617,540</b>	<b>24.09%</b>
<b>Revenue</b>							
Direct State	(114)	-	-	-	-	-	
Interest Earnings	458,443	436,440	-	436,440	436,562	122	0.03%
Other Taxes	-	-	-	-	-	-	
Pass Through State Grants	227	-	-	-	-	-	
Sales and Use Tax	14,956,532	14,083,308	-	14,083,308	14,382,924	299,616	2.13%
<b>Revenue Total</b>	<b>15,415,088</b>	<b>14,519,748</b>	<b>-</b>	<b>14,519,748</b>	<b>14,819,486</b>	<b>299,738</b>	<b>2.06%</b>
<b>Expense</b>							
Fees/Dues	593	800	-	800	800	-	0%
Insurance	1,616	1,640	-	1,640	1,864	224	13.66%
Operational Services	3,349	3,120	-	3,120	3,800	680	21.79%
Other Expenditures	11,766,451	12,478,560	-	12,478,560	12,607,293	128,733	1.03%
Personnel	358,685	367,768	4,000	371,768	403,452	31,684	8.52%
Professional Services	-	5,200	-	5,200	4,000	(1,200)	(23.08%)
Rentals	10,976	37,920	(4,000)	33,920	12,842	(21,078)	(62.14%)
Supplies	578	2,160	-	2,160	2,400	240	11.11%
Transfers to County Funds	4,250,000	-	-	-	-	-	
Travel and Training	1,949	3,640	-	3,640	8,400	4,760	130.77%
Utilities	2,340	1,400	-	1,400	3,200	1,800	128.57%
<b>Expense Total</b>	<b>16,396,538</b>	<b>12,902,208</b>	<b>-</b>	<b>12,902,208</b>	<b>13,048,051</b>	<b>145,843</b>	<b>1.13%</b>
<b>Ending Fund Balance</b>	<b>6,824,615</b>	<b>8,442,155</b>	<b>(111,417)</b>	<b>8,330,738</b>	<b>10,102,173</b>	<b>1,771,435</b>	<b>21.26%</b>

## 2025 BUDGET

### 215 - OPEN LANDS

Description	FY2023 Actual	FY2024 Adopted	FY2024 Changes	FY2024 Revised	FY 2025 Proposed	Var to Revised (\$)	Var to Revised (%)
<b>Beginning Fund Balance</b>	<b>21,640,027</b>	<b>26,348,459</b>	<b>3,074,560</b>	<b>29,423,019</b>	<b>34,633,815</b>	<b>5,210,796</b>	<b>17.71%</b>
<b>Revenue</b>							
Direct Federal	-	-	-	-	220,000	220,000	
Direct State	(833)	-	-	-	-	-	
Donations	15,000	-	-	-	-	-	
External Charges for Services	166,938	257,193	-	257,193	152,569	(104,624)	(40.68%)
Interest Earnings	1,093,848	134,320	-	134,320	930,223	795,903	592.54%
Licenses and Permits	1,593,987	1,660,500	-	1,660,500	1,629,170	(31,330)	(1.89%)
Local Government	226,223	209,160	-	209,160	231,118	21,958	10.50%
Other Miscellaneous Revenue	38,050	-	-	-	-	-	
Pass Through State Grants	1,666	-	-	-	-	-	
Sale of Capital Outlay Assets	-	-	-	-	-	-	
Sales and Use Tax	11,650,660	12,262,190	-	12,262,190	12,391,783	129,593	1.06%
State Shared	104,625	-	-	-	-	-	
Transfer from County Funds	2,182,708	1,449,141	-	1,449,141	2,592,250	1,143,109	78.88%
<b>Revenue Total</b>	<b>17,072,871</b>	<b>15,972,504</b>	<b>-</b>	<b>15,972,504</b>	<b>18,147,113</b>	<b>2,174,609</b>	<b>13.61%</b>
<b>Expense</b>							
Allocations	2,217,214	2,752,635	66,865	2,819,500	3,036,279	216,779	7.69%
Budgeted Beginning Balance	-	-	-	-	-	-	
Capital Outlay	302,068	2,864,550	-	2,864,550	3,572,440	707,890	24.71%
Fees/Dues	130,872	137,190	-	137,190	128,200	(8,990)	(6.55%)
Insurance	2,529	-	-	-	-	-	
Non-Capital Assets	593,542	261,610	(3,100)	258,510	893,410	634,900	245.60%
Operational Services	196,033	309,288	(549)	308,739	347,253	38,514	12.47%
Other Expenditures	320,973	234,138	7,043	241,181	222,300	(18,881)	(7.83%)
Personnel	2,302,465	2,016,371	(5,542)	2,010,829	2,037,267	26,438	1.31%
Professional Services	66,120	107,200	(450)	106,750	30,000	(76,750)	(71.90%)
Rentals	191,557	194,600	-	194,600	240,100	45,500	23.38%
Repair and Maintenance	102,155	72,947	(16,338)	56,609	28,835	(27,774)	(49.06%)
Resale Expenditures	18,442	14,000	-	14,000	14,000	-	0%
Supplies	89,971	109,145	(17,229)	91,416	83,460	(7,956)	(8.70%)
Transfers to County Funds	2,632,531	1,545,015	-	1,545,015	2,523,635	978,620	63.34%
Travel and Training	22,184	22,458	1,871	24,329	25,000	671	2.76%
Utilities	101,223	97,300	(8,810)	88,490	89,300	810	0.92%
<b>Expense Total</b>	<b>9,289,880</b>	<b>10,738,447</b>	<b>23,261</b>	<b>10,761,708</b>	<b>13,271,479</b>	<b>2,509,771</b>	<b>23.32%</b>
<b>Ending Fund Balance</b>	<b>26,348,459</b>	<b>31,582,516</b>	<b>3,051,299</b>	<b>34,633,815</b>	<b>39,509,449</b>	<b>4,875,634</b>	<b>14.08%</b>

## 2025 BUDGET

### 220 - PARKS

Description	FY2023 Actual	FY2024 Adopted	FY2024 Changes	FY2024 Revised	FY 2025 Proposed	Var to Revised (\$)	Var to Revised (%)
<b>Beginning Fund Balance</b>	<b>2,932,315</b>	<b>1,957,726</b>	<b>616,539</b>	<b>2,574,265</b>	<b>1,858,972</b>	<b>(715,293)</b>	<b>(27.79%)</b>
<b>Revenue</b>							
Direct Federal	34,137	125,500	-	125,500	160,000	34,500	27.49%
Direct State	299,850	300,000	-	300,000	300,000	-	0%
Donations	63,500	60,000	-	60,000	60,000	-	0%
External Charges for Services	281,567	362,314	-	362,314	278,515	(83,799)	(23.13%)
Interest Earnings	1,171	-	-	-	-	-	-
Internal Charges for Services	924	5,238	-	5,238	5,238	-	0%
Licenses and Permits	4,708,977	5,354,152	-	5,354,152	4,330,649	(1,023,503)	(19.12%)
Other Miscellaneous Revenue	-	-	-	-	-	-	-
Pass Through Other Grants	-	-	23,749	23,749	-	(23,749)	(100.00%)
Pass Through State Grants	300	-	-	-	-	-	-
Sale of Capital Outlay Assets	-	-	-	-	-	-	-
State Shared	-	-	-	-	-	-	-
Transfer from County Funds	303,906	443,179	8,003	451,182	2,067,245	1,616,063	358.18%
<b>Revenue Total</b>	<b>5,694,332</b>	<b>6,650,383</b>	<b>31,752</b>	<b>6,682,135</b>	<b>7,201,647</b>	<b>519,512</b>	<b>7.77%</b>
<b>Expense</b>							
Allocations	(2,344,013)	(2,277,167)	(11,658)	(2,288,825)	(2,736,739)	(447,914)	19.57%
Budgeted Beginning Balance	-	-	-	-	-	-	-
Capital Outlay	38,172	-	-	-	320,000	320,000	-
Debt Service	31,412	-	-	-	-	-	-
Fees/Dues	414,784	521,217	(1,555)	519,662	467,908	(51,754)	(9.96%)
Insurance	230,369	271,085	-	271,085	320,095	49,010	18.08%
Non-Capital Assets	48,527	408,079	30,287	438,366	1,772,945	1,334,579	304.44%
Operational Services	178,215	227,631	8,719	236,350	255,973	19,623	8.30%
Other Expenditures	92,204	110,852	11,488	122,340	193,792	71,452	58.40%
Personnel	5,350,889	5,891,581	19,054	5,910,635	6,181,661	271,026	4.59%
Professional Services	29,859	52,260	13,500	65,760	133,860	68,100	103.56%
Rentals	648,424	734,526	5,796	740,322	865,775	125,453	16.95%
Repair and Maintenance	330,363	555,323	16,353	571,676	464,383	(107,293)	(18.77%)
Supplies	240,655	291,493	8,209	299,702	319,547	19,845	6.62%
Transfers to County Funds	437,230	123,688	18,003	141,691	531,647	389,956	275.22%
Travel and Training	67,006	103,393	(4,321)	99,072	116,774	17,702	17.87%
Utilities	258,286	260,312	9,280	269,592	262,556	(7,036)	(2.61%)
<b>Expense Total</b>	<b>6,052,381</b>	<b>7,274,273</b>	<b>123,155</b>	<b>7,397,428</b>	<b>9,470,177</b>	<b>2,072,749</b>	<b>28.02%</b>
<b>Ending Fund Balance</b>	<b>1,957,726</b>	<b>1,333,836</b>	<b>525,136</b>	<b>1,858,972</b>	<b>(409,558)</b>	<b>(2,268,530)</b>	<b>(122.03%)</b>

## 2025 BUDGET

### 225 - PEST CONTROL

Description	FY2023 Actual	FY2024 Adopted	FY2024 Changes	FY2024 Revised	FY 2025 Proposed	Var to Revised (\$)	Var to Revised (%)
<b>Beginning Fund Balance</b>	<b>2,079,411</b>	<b>526,532</b>	<b>(68,324)</b>	<b>458,208</b>	<b>786,622</b>	<b>328,414</b>	<b>71.67%</b>
<b>Revenue</b>							
Direct Federal	70,014	167,907	(27,907)	140,000	140,000	-	0%
External Charges for Services	319,497	338,563	84,821	423,384	423,596	212	0.05%
Internal Charges for Services	94,800	101,354	89,646	191,000	191,000	-	0%
Local Government	-	-	-	-	-	-	
Other Miscellaneous Revenue	115	-	-	-	-	-	
Other Taxes	63,831	59,985	-	59,985	61,785	1,800	3.00%
Pass Through State Grants	49,700	25,046	11,654	36,700	36,700	-	0%
Property Taxes	832,006	1,189,938	(164,923)	1,025,015	1,002,743	(22,272)	(2.17%)
Sale of Capital Outlay Assets	-	-	-	-	-	-	
State Shared	-	-	-	-	-	-	
Transfer from County Funds	155,905	105,149	-	105,149	108,000	2,851	2.71%
<b>Revenue Total</b>	<b>1,585,869</b>	<b>1,987,942</b>	<b>(6,709)</b>	<b>1,981,233</b>	<b>1,963,824</b>	<b>(17,409)</b>	<b>(0.88%)</b>
<b>Expense</b>							
Allocations	416,587	468,505	335	468,840	567,641	98,801	21.07%
Capital Outlay	-	-	-	-	-	-	
Fees/Dues	7,631	5,520	-	5,520	4,000	(1,520)	(27.54%)
Insurance	566	-	-	-	-	-	
Non-Capital Assets	-	-	-	-	-	-	
Operational Services	34,544	25,160	-	25,160	19,200	(5,960)	(23.69%)
Other Expenditures	173	3,750	-	3,750	1,000	(2,750)	(73.33%)
Personnel	678,041	807,687	-	807,687	719,575	(88,112)	(10.91%)
Professional Services	479	1,100	-	1,100	500	(600)	(54.55%)
Rentals	102,416	120,260	-	120,260	159,900	39,640	32.96%
Repair and Maintenance	36,692	42,000	-	42,000	10,500	(31,500)	(75.00%)
Supplies	137,419	154,102	11,900	166,002	156,517	(9,485)	(5.71%)
Transfers to County Funds	1,778,610	-	-	-	-	-	
Travel and Training	5,909	6,000	-	6,000	-	(6,000)	(100.00%)
Utilities	8,004	6,500	-	6,500	10,800	4,300	66.15%
<b>Expense Total</b>	<b>3,207,071</b>	<b>1,640,584</b>	<b>12,235</b>	<b>1,652,819</b>	<b>1,649,633</b>	<b>(3,186)</b>	<b>(0.19%)</b>
<b>Ending Fund Balance</b>	<b>526,532</b>	<b>873,890</b>	<b>(87,268)</b>	<b>786,622</b>	<b>1,100,813</b>	<b>314,191</b>	<b>39.94%</b>

## 2025 BUDGET

### 230 - CONSERVATION TRUST FUND

Description	FY2023 Actual	FY2024 Adopted	FY2024 Changes	FY2024 Revised	FY 2025 Proposed	Var to Revised (\$)	Var to Revised (%)
<b>Beginning Fund Balance</b>	<b>5,109,684</b>	<b>5,767,739</b>	<b>421,908</b>	<b>6,189,647</b>	<b>7,002,232</b>	<b>812,585</b>	<b>13.13%</b>
<b>Revenue</b>							
Interest Earnings	201,756	113,049	-	113,049	171,493	58,444	51.70%
State Shared	897,221	825,636	-	825,636	906,193	80,557	9.76%
<b>Revenue Total</b>	<b>1,098,976</b>	<b>938,685</b>	<b>-</b>	<b>938,685</b>	<b>1,077,686</b>	<b>139,001</b>	<b>14.81%</b>
<b>Expense</b>							
Transfers to County Funds	19,013	126,100	-	126,100	1,537,213	1,411,113	1,119.04%
<b>Expense Total</b>	<b>19,013</b>	<b>126,100</b>	<b>-</b>	<b>126,100</b>	<b>1,537,213</b>	<b>1,411,113</b>	<b>1,119.04%</b>
<b>Ending Fund Balance</b>	<b>5,767,739</b>	<b>6,580,324</b>	<b>421,908</b>	<b>7,002,232</b>	<b>6,542,705</b>	<b>(459,527)</b>	<b>(6.56%)</b>



## 2025 BUDGET

### 240 - THE RANCH

Description	FY2023 Actual	FY2024 Adopted	FY2024 Changes	FY2024 Revised	FY 2025 Proposed	Var to Revised (\$)	Var to Revised (%)
<b>Beginning Fund Balance</b>	<b>27,095,692</b>	<b>985,803</b>	<b>2,744,955</b>	<b>3,730,758</b>	<b>8,205,621</b>	<b>4,474,863</b>	<b>119.95%</b>
<b>Revenue</b>							
Direct State	(1,013)	-	-	-	-	-	
Donations	138,900	31,000	750,000	781,000	31,000	(750,000)	(96.03%)
External Charges for Services	7,646,044	9,327,388	-	9,327,388	9,206,370	(121,018)	(1.30%)
Interest Earnings	609,915	89,240	-	89,240	149,138	59,898	67.12%
Internal Charges for Services	80,685	51,850	-	51,850	114,000	62,150	119.86%
Licenses and Permits	-	-	-	-	17,500	17,500	
Other Miscellaneous Revenue	225,562	180,077	-	180,077	308,000	127,923	71.04%
Pass Through State Grants	2,026	-	-	-	-	-	
Refunds of Expenditures	927,654	850,000	-	850,000	900,000	50,000	5.88%
Sale of Capital Outlay Assets	6,362	-	-	-	-	-	
Sales and Use Tax	13,942,076	14,664,000	-	14,664,000	14,817,964	153,964	1.05%
Transfer from County Funds	2,458,930	257,360	-	257,360	371,626	114,266	44.40%
<b>Revenue Total</b>	<b>26,037,142</b>	<b>25,450,915</b>	<b>750,000</b>	<b>26,200,915</b>	<b>25,915,598</b>	<b>(285,317)</b>	<b>(1.09%)</b>
<b>Expense</b>							
Allocations	344,889	409,252	-	409,252	406,754	(2,498)	(0.61%)
Capital Outlay	33,366,196	3,792,000	1,314,171	5,106,171	10,825,000	5,718,829	112.00%
Debt Service	9,388	-	-	-	-	-	
Fees/Dues	139,493	113,898	-	113,898	148,399	34,501	30.29%
Insurance	208,972	229,987	-	229,987	206,283	(23,704)	(10.31%)
Non-Capital Assets	297,465	40,000	392,064	432,064	262,700	(169,364)	(39.20%)
Operational Services	1,165,379	1,571,152	58,693	1,629,845	1,777,240	147,395	9.04%
Other Expenditures	2,673,394	1,010,840	26,624	1,037,464	1,067,865	30,401	2.93%
Personnel	3,303,746	3,739,135	-	3,739,135	4,265,870	526,735	14.09%
Professional Services	4,761,050	5,938,019	342,743	6,280,762	6,159,848	(120,914)	(1.93%)
Rentals	403,724	470,476	-	470,476	607,908	137,432	29.21%
Repair and Maintenance	1,648,694	2,081,750	(739,763)	1,341,987	1,036,500	(305,487)	(22.76%)
Resale Expenditures	192,388	127,000	-	127,000	181,700	54,700	43.07%
Supplies	212,180	195,975	10,000	205,975	206,007	32	0.02%
Transfers to County Funds	144,625	-	-	-	90,000	90,000	
Travel and Training	74,948	81,720	-	81,720	113,070	31,350	38.36%
Utilities	455,544	520,316	-	520,316	574,010	53,694	10.32%
<b>Expense Total</b>	<b>49,402,075</b>	<b>20,321,520</b>	<b>1,404,532</b>	<b>21,726,052</b>	<b>27,929,154</b>	<b>6,203,102</b>	<b>28.55%</b>
<b>Ending Fund Balance</b>	<b>985,803</b>	<b>6,115,198</b>	<b>2,090,423</b>	<b>8,205,621</b>	<b>6,192,065</b>	<b>(2,013,556)</b>	<b>(24.54%)</b>

## 2025 BUDGET

### 245 - BUILDING INSPECTION

Description	FY2023 Actual	FY2024 Adopted	FY2024 Changes	FY2024 Revised	FY 2025 Proposed	Var to Revised (\$)	Var to Revised (%)
<b>Beginning Fund Balance</b>	<b>4,682,394</b>	<b>3,855,262</b>	<b>348,737</b>	<b>4,203,999</b>	<b>3,369,123</b>	<b>(834,876)</b>	<b>(19.86%)</b>
<b>Revenue</b>							
External Charges for Services	26,210	32,500	-	32,500	32,500	-	0%
Licenses and Permits	3,070,814	2,767,500	-	2,767,500	2,767,500	-	0%
Other Miscellaneous Revenue	-	-	-	-	-	-	-
<b>Revenue Total</b>	<b>3,097,024</b>	<b>2,800,000</b>	<b>-</b>	<b>2,800,000</b>	<b>2,800,000</b>	<b>-</b>	<b>0%</b>
<b>Expense</b>							
Allocations	287,333	332,353	-	332,353	285,061	<b>(47,292)</b>	<b>(14.23%)</b>
Fees/Dues	6,139	4,000	-	4,000	4,000	-	0%
Insurance	10,432	9,592	500	10,092	13,251	3,159	31.30%
Non-Capital Assets	6,118	-	-	-	-	-	-
Operational Services	52,721	59,730	2,670	62,400	57,400	<b>(5,000)</b>	<b>(8.01%)</b>
Other Expenditures	128,295	103,050	<b>(49,500)</b>	53,550	53,500	<b>(50)</b>	<b>(0.09%)</b>
Personnel	2,658,832	2,875,048	<b>(82,542)</b>	2,792,506	2,558,697	<b>(233,809)</b>	<b>(8.37%)</b>
Professional Services	135,000	135,000	<b>(68,750)</b>	66,250	135,000	68,750	103.77%
Rentals	175,382	191,560	330	191,890	221,166	29,276	15.26%
Repair and Maintenance	42,451	46,000	<b>(300)</b>	45,700	31,500	<b>(14,200)</b>	<b>(31.07%)</b>
Supplies	39,904	43,000	-	43,000	42,000	<b>(1,000)</b>	<b>(2.33%)</b>
Transfers to County Funds	-	-	-	-	-	-	-
Travel and Training	18,516	25,025	<b>(4,775)</b>	20,250	20,050	<b>(200)</b>	<b>(0.99%)</b>
Utilities	14,297	12,885	-	12,885	12,885	-	0%
<b>Expense Total</b>	<b>3,575,419</b>	<b>3,837,243</b>	<b>(202,367)</b>	<b>3,634,876</b>	<b>3,434,510</b>	<b>(200,366)</b>	<b>(5.51%)</b>
<b>Ending Fund Balance</b>	<b>3,855,262</b>	<b>2,818,019</b>	<b>551,104</b>	<b>3,369,123</b>	<b>2,734,613</b>	<b>(634,510)</b>	<b>(18.83%)</b>

## 2025 BUDGET

### 246 - PUBLIC TRUSTEE

Description	FY2023 Actual	FY2024 Adopted	FY2024 Changes	FY2024 Revised	FY 2025 Proposed	Var to Revised (\$)	Var to Revised (%)
<b>Beginning Fund Balance</b>	<b>263,645</b>	<b>128,100</b>	<b>145,818</b>	<b>273,918</b>	<b>304,131</b>	<b>30,213</b>	<b>11.03%</b>
<b>Revenue</b>							
External Charges for Services	182,947	196,000	-	196,000	356,000	160,000	81.63%
Interest Earnings	15,320	14,000	-	14,000	28,000	14,000	100.00%
Other Miscellaneous Revenue	-	-	-	-	-	-	
<b>Revenue Total</b>	<b>198,267</b>	<b>210,000</b>	<b>-</b>	<b>210,000</b>	<b>384,000</b>	<b>174,000</b>	<b>82.86%</b>
<b>Expense</b>							
Fees/Dues	770	700	-	700	800	100	14.29%
Insurance	-	-	-	-	-	-	
Non-Capital Assets	160	1,000	-	1,000	1,000	-	0%
Operational Services	6,032	6,623	-	6,623	6,348	(275)	(4.15%)
Other Expenditures	-	-	-	-	-	-	
Personnel	174,932	163,204	-	163,204	245,051	81,847	50.15%
Professional Services	-	-	-	-	-	-	
Rentals	4,102	5,060	-	5,060	3,658	(1,402)	(27.71%)
Supplies	1,770	2,000	-	2,000	2,000	-	0%
Transfers to County Funds	-	-	-	-	-	-	
Travel and Training	73	1,200	-	1,200	1,200	-	0%
Utilities	156	-	-	-	-	-	
<b>Expense Total</b>	<b>187,995</b>	<b>179,787</b>	<b>-</b>	<b>179,787</b>	<b>260,057</b>	<b>80,270</b>	<b>44.65%</b>
<b>Ending Fund Balance</b>	<b>128,100</b>	<b>158,313</b>	<b>145,818</b>	<b>304,131</b>	<b>428,074</b>	<b>123,943</b>	<b>40.75%</b>

## 2025 BUDGET

### 252 - ROAD AND BRIDGE

Description	FY2023 Actual	FY2024 Adopted	FY2024 Changes	FY2024 Revised	FY 2025 Proposed	Var to Revised (\$)	Var to Revised (%)
<b>Beginning Fund Balance</b>	<b>21,046,172</b>	<b>9,976,910</b>	<b>14,235,736</b>	<b>24,212,646</b>	<b>19,425,525</b>	<b>(4,787,121)</b>	<b>(19.77%)</b>
<b>Revenue</b>							
Direct Federal			5,000,000	5,000,000	-	(5,000,000)	(100.00%)
Direct State	823,186	-	-	-	-	-	
External Charges for Services	378,113	250,000	-	250,000	300,000	50,000	20.00%
Federal Shared	2,713,060	2,490,000	-	2,490,000	2,320,000	(170,000)	(6.83%)
Interest Earnings	13,193	-	-	-	-	-	
Internal Charges for Services	55,028	15,000	-	15,000	15,000	-	0%
Licenses and Permits	4,419,884	30,000	-	30,000	-	(30,000)	(100.00%)
Local Government	135,271	1,392,700	-	1,392,700	967,500	(425,200)	(30.53%)
Other Miscellaneous Revenue	34,406	2,736,580	-	2,736,580	3,158,000	421,420	15.40%
Other Taxes	12,287,597	12,482,000	-	12,482,000	12,842,620	360,620	2.89%
Pass Through State Grants	4,586,742	6,283,240	-	6,283,240	5,307,765	(975,475)	(15.53%)
Property Taxes	3,521,706	3,573,910	-	3,573,910	3,675,000	101,090	2.83%
State Shared	9,777,029	9,685,000	-	9,685,000	10,240,000	555,000	5.73%
Transfer from County Funds	2,469,335	3,405,280	-	3,405,280	5,495,318	2,090,038	61.38%
<b>Revenue Total</b>	<b>41,214,549</b>	<b>42,343,710</b>	<b>5,000,000</b>	<b>47,343,710</b>	<b>44,321,203</b>	<b>(3,022,507)</b>	<b>(6.38%)</b>
<b>Expense</b>							
Capital Outlay	9,659,850	527,400	-	527,400	255,000	(272,400)	(51.65%)
Debt Service		-	-	-	-	-	
Fees/Dues	12,294	17,590	-	17,590	17,590	-	0%
Insurance	125,698	178,690	-	178,690	258,894	80,204	44.88%
Inventory Reporting	(37,468)	5,000	-	5,000	5,000	-	0%
Non-Capital Assets	55,165	51,630	-	51,630	221,630	170,000	329.27%
Operational Services	8,075,019	31,256,300	-	31,256,300	24,909,050	(6,347,250)	(20.31%)
Other Expenditures	1,574,361	1,591,920	-	1,591,920	1,654,860	62,940	3.95%
Personnel	7,984,803	9,150,651	-	9,150,651	9,523,539	372,888	4.07%
Professional Services	597,034	1,146,430	-	1,146,430	1,047,170	(99,260)	(8.66%)
Rentals	2,040,847	2,185,570	-	2,185,570	2,188,994	3,424	0.16%
Repair and Maintenance	77,145	99,900	-	99,900	99,900	-	0%
Supplies	6,464,793	5,509,170	-	5,509,170	6,090,446	581,276	10.55%
Transfers to County Funds	1,259,441	227,010	-	227,010	237,601	10,591	4.67%
Travel and Training	50,692	62,880	-	62,880	51,520	(11,360)	(18.07%)
Utilities	108,401	120,690	-	120,690	153,056	32,366	26.82%
<b>Expense Total</b>	<b>38,048,075</b>	<b>52,130,831</b>	<b>-</b>	<b>52,130,831</b>	<b>46,714,250</b>	<b>(5,416,581)</b>	<b>(10.39%)</b>
<b>Ending Fund Balance</b>	<b>9,976,910</b>	<b>189,789</b>	<b>19,235,736</b>	<b>19,425,525</b>	<b>17,032,478</b>	<b>(2,393,047)</b>	<b>(12.32%)</b>

## 2025 BUDGET

### 255 - TRANSPORTATION EXPANSION

Description	FY2023 Actual	FY2024 Adopted	FY2024 Changes	FY2024 Revised	FY 2025 Proposed	Var to Revised (\$)	Var to Revised (%)
<b>Beginning Fund Balance</b>	<b>7,881,917</b>	<b>7,508,695</b>	<b>(804,255)</b>	<b>6,704,440</b>	<b>4,229,540</b>	<b>(2,474,900)</b>	<b>(36.91%)</b>
<b>Revenue</b>							
Interest Earnings	303,024	20,100	-	20,100	82,830	62,730	312.09%
Licenses and Permits	826,023	922,640	-	922,640	876,965	(45,675)	(4.95%)
Other Miscellaneous Revenue	20,311	-	-	-	-	-	
<b>Revenue Total</b>	<b>1,149,359</b>	<b>942,740</b>	<b>-</b>	<b>942,740</b>	<b>959,795</b>	<b>17,055</b>	<b>1.81%</b>
<b>Expense</b>							
Professional Services	-	12,360	-	12,360	12,672	312	2.52%
Transfers to County Funds	2,326,835	3,405,280	-	3,405,280	821,175	(2,584,105)	(75.89%)
<b>Expense Total</b>	<b>2,326,835</b>	<b>3,417,640</b>	<b>-</b>	<b>3,417,640</b>	<b>833,847</b>	<b>(2,583,793)</b>	<b>(75.60%)</b>
<b>Ending Fund Balance</b>	<b>7,508,695</b>	<b>5,033,795</b>	<b>(804,255)</b>	<b>4,229,540</b>	<b>4,355,488</b>	<b>125,948</b>	<b>2.98%</b>

## 2025 BUDGET

### 262 - HUMAN SERVICES

Description	FY2023 Actual	FY2024 Adopted	FY2024 Changes	FY2024 Revised	FY 2025 Proposed	Var to Revised (\$)	Var to Revised (%)
<b>Beginning Fund Balance</b>	<b>16,797,917</b>	<b>12,670,820</b>	<b>(414,631)</b>	<b>12,256,189</b>	<b>11,662,548</b>	<b>(593,641)</b>	<b>(4.84%)</b>
<b>Revenue</b>							
Direct Federal	598,604	412,500	-	412,500	-	(412,500)	(100.00%)
Direct State	22,606,883	15,882,433	-	15,882,433	16,338,782	456,349	2.87%
External Charges for Services	(2,674)	-	-	-	-	-	
Local Government	30,000	30,000	-	30,000	20,000	(10,000)	(33.33%)
Other Miscellaneous Revenue	1,112,131	748,746	-	748,746	513,763	(234,983)	(31.38%)
Pass Through State Grants	25,726,550	34,806,528	-	34,806,528	32,742,904	(2,063,624)	(5.93%)
Private Grants	142,326	140,000	-	140,000	130,000	(10,000)	(7.14%)
Property Taxes	11,971,475	12,179,630	-	12,179,630	12,938,400	758,770	6.23%
Refunds of Expenditures	594,882	628,500	-	628,500	649,298	20,798	3.31%
Transfer from County Funds	-	-	175,000	175,000	-	(175,000)	(100.00%)
<b>Revenue Total</b>	<b>62,780,177</b>	<b>64,828,337</b>	<b>175,000</b>	<b>65,003,337</b>	<b>63,333,147</b>	<b>(1,670,190)</b>	<b>(2.57%)</b>
<b>Expense</b>							
Allocations	3,826,536	4,216,880	-	4,216,880	3,893,266	(323,614)	(7.67%)
Capital Outlay	105,855	-	-	-	-	-	
Client/Inmate Expenditures	1,250,745	1,051,754	-	1,051,754	1,146,966	95,212	9.05%
County Share	3,994,632	3,861,108	-	3,861,108	4,235,492	374,384	9.70%
Debt Service	205,907	-	-	-	-	-	
Fees/Dues	71,948	104,651	-	104,651	87,857	(16,794)	(16.05%)
Insurance	186,777	213,813	-	213,813	240,154	26,341	12.32%
Non-Capital Assets	3,150	-	-	-	-	-	
Operational Services	5,300,657	4,680,663	-	4,680,663	3,487,603	(1,193,060)	(25.49%)
Other Expenditures	188,728	118,100	-	118,100	149,445	31,345	26.54%
Personnel	43,763,250	46,460,206	153,371	46,613,577	45,521,281	(1,092,296)	(2.34%)
Professional Services	1,393,060	1,388,300	-	1,388,300	1,490,085	101,785	7.33%
Rentals	1,403,725	1,524,319	21,629	1,545,948	1,333,615	(212,333)	(13.73%)
Repair and Maintenance	911,067	879,265	-	879,265	955,886	76,621	8.71%
Supplies	231,771	172,607	-	172,607	201,674	29,067	16.84%
Transfers to County Funds	3,730,377	-	-	-	-	-	
Travel and Training	489,073	597,887	-	597,887	437,618	(160,269)	(26.81%)
Utilities	264,645	152,425	-	152,425	152,205	(220)	(0.14%)
<b>Expense Total</b>	<b>67,321,903</b>	<b>65,421,978</b>	<b>175,000</b>	<b>65,596,978</b>	<b>63,333,147</b>	<b>(2,263,831)</b>	<b>(3.45%)</b>
<b>Ending Fund Balance</b>	<b>12,670,820</b>	<b>12,077,179</b>	<b>(414,631)</b>	<b>11,662,548</b>	<b>11,662,548</b>	<b>-</b>	<b>0%</b>

## 2025 BUDGET

### 265 - BEHAVIORAL HEALTH

Description	FY2023 Actual	FY2024 Adopted	FY2024 Changes	FY2024 Revised	FY 2025 Proposed	Var to Revised (\$)	Var to Revised (%)
<b>Beginning Fund Balance</b>	<b>36,577,377</b>	<b>27,401,720</b>	<b>6,217,592</b>	<b>33,619,312</b>	<b>42,022,711</b>	<b>8,403,399</b>	<b>25.00%</b>
<b>Revenue</b>							
Capital Contribution	-	-	-	-	-	-	
Direct State	472,023	-	-	-	-	-	
Donations	-	-	-	-	-	-	
External Charges for Services	128,237	410,000	7,094,581	7,504,581	10,984,420	3,479,839	46.37%
Interest Earnings	1,540,989	620,280	-	620,280	1,200,000	579,720	93.46%
Other Miscellaneous Revenue	48,512	1,000	-	1,000	200	(800)	(80.00%)
Pass Through State Grants	-	395,000	-	395,000	415,000	20,000	5.06%
Sales and Use Tax	23,301,625	24,523,010	-	24,523,010	24,782,164	259,154	1.06%
Transfer from County Funds	603,814	-	5,000,000	5,000,000	-	(5,000,000)	(100.00%)
<b>Revenue Total</b>	<b>26,095,202</b>	<b>25,949,290</b>	<b>12,094,581</b>	<b>38,043,871</b>	<b>37,381,784</b>	<b>(662,087)</b>	<b>(1.74%)</b>
<b>Expense</b>							
Allocations	-	-	-	-	-	-	
Capital Outlay	11,872,155	-	-	-	-	-	
Client/Inmate Expenditures	1,701	2,500,000	(1,000,000)	1,500,000	1,500,000	-	0%
Fees/Dues	1,748	2,260	-	2,260	1,260	(1,000)	(44.25%)
Insurance	3,757	33,330	-	33,330	49,250	15,920	47.76%
Non-Capital Assets	475,619	75,000	-	75,000	180,000	105,000	140.00%
Operational Services	35,092	126,700	(2,500)	124,200	34,147	(90,053)	(72.51%)
Other Expenditures	12,313,574	19,249,620	7,094,581	26,344,201	33,877,794	7,533,593	28.60%
Personnel	879,339	812,344	-	812,344	835,948	23,604	2.91%
Professional Services	3,030,977	136,450	3,300	139,750	133,300	(6,450)	(4.62%)
Rentals	40,156	22,780	-	22,780	20,870	(1,910)	(8.38%)
Repair and Maintenance	130,452	521,807	-	521,807	543,000	21,193	4.06%
Supplies	88,596	19,000	16,500	35,500	26,200	(9,300)	(26.20%)
Transfers to County Funds	142,500	-	-	-	-	-	
Travel and Training	32,709	23,300	-	23,300	20,200	(3,100)	(13.30%)
Utilities	4,890	6,000	-	6,000	5,400	(600)	(10.00%)
<b>Expense Total</b>	<b>29,053,265</b>	<b>23,528,591</b>	<b>6,111,881</b>	<b>29,640,472</b>	<b>37,227,369</b>	<b>7,586,897</b>	<b>25.60%</b>
<b>Ending Fund Balance</b>	<b>27,401,720</b>	<b>29,822,419</b>	<b>12,200,292</b>	<b>42,022,711</b>	<b>42,177,126</b>	<b>154,415</b>	<b>0.37%</b>

## 2025 BUDGET

### 268 - DEVELOPMENTAL DISABILITIES

Description	FY2023 Actual	FY2024 Adopted	FY2024 Changes	FY2024 Revised	FY 2025 Proposed	Var to Revised (\$)	Var to Revised (%)
<b>Revenue</b>							
Property Taxes	5,216,168	6,300,000	220,000	6,520,000	6,460,000	(60,000)	(0.92%)
<b>Revenue Total</b>	<b>5,216,168</b>	<b>6,300,000</b>	<b>220,000</b>	<b>6,520,000</b>	<b>6,460,000</b>	<b>(60,000)</b>	<b>(0.92%)</b>
<b>Expense</b>							
Fees/Dues	104,252	126,000	-	126,000	129,200	3,200	2.54%
Other Expenditures	5,111,916	6,174,000	220,000	6,394,000	6,330,800	(63,200)	(0.99%)
<b>Expense Total</b>	<b>5,216,168</b>	<b>6,300,000</b>	<b>220,000</b>	<b>6,520,000</b>	<b>6,460,000</b>	<b>(60,000)</b>	<b>(0.92%)</b>



## 2025 BUDGET

### 270 - ECONOMIC AND WORKFORCE DEVELOPMENT

Description	FY2023 Actual	FY2024 Adopted	FY2024 Changes	FY2024 Revised	FY 2025 Proposed	Var to Revised (\$)	Var to Revised (%)
<b>Beginning Fund Balance</b>	<b>1,559,165</b>	<b>1,514,378</b>	<b>147,798</b>	<b>1,662,176</b>	<b>1,794,909</b>	<b>132,733</b>	<b>7.99%</b>
<b>Revenue</b>							
Direct Federal	271,711	287,321	-	287,321	145,800	(141,521)	(49.26%)
Direct State	770,972	518,604	96,000	614,604	572,423	(42,181)	(6.86%)
Donations	9,776	-	20,000	20,000	-	(20,000)	(100.00%)
External Charges for Services	1,199,545	884,234	431,552	1,315,786	1,051,000	(264,786)	(20.12%)
Internal Charges for Services	589,031	274,679	(26,836)	247,843	40,000	(207,843)	(83.86%)
Licenses and Permits	-	-	-	-	-	-	-
Local Government	304,602	284,000	-	284,000	285,000	1,000	0.35%
Other Miscellaneous Revenue	7,424	-	1,300	1,300	-	(1,300)	(100.00%)
Pass Through Other Grants	529,665	314,897	95,000	409,897	40,000	(369,897)	(90.24%)
Pass Through State Grants	4,849,072	5,069,994	-	5,069,994	3,662,592	(1,407,402)	(27.76%)
Private Grants	31,789	39,375	-	39,375	-	(39,375)	(100.00%)
Transfer from County Funds	1,986,591	2,096,399	5,775	2,102,174	2,204,000	101,826	4.84%
<b>Revenue Total</b>	<b>10,550,179</b>	<b>9,769,503</b>	<b>622,791</b>	<b>10,392,294</b>	<b>8,000,815</b>	<b>(2,391,479)</b>	<b>(23.01%)</b>
<b>Expense</b>							
Allocations	531,559	550,000	74,610	624,610	582,610	(42,000)	(6.72%)
Client/Inmate Expenditures	2,093,225	1,896,476	(148,968)	1,747,508	445,800	(1,301,708)	(74.49%)
Fees/Dues	70,302	43,355	14,539	57,894	66,400	8,506	14.69%
Insurance	37,547	39,337	-	39,337	74,885	35,548	90.37%
Non-Capital Assets	3,843	3,000	-	3,000	4,000	1,000	33.33%
Operational Services	192,555	61,675	110,655	172,330	140,680	(31,650)	(18.37%)
Other Expenditures	122,830	39,300	103,344	142,644	39,500	(103,144)	(72.31%)
Personnel	6,405,416	6,292,759	234,724	6,527,483	6,035,764	(491,719)	(7.53%)
Professional Services	35,525	35,262	9,200	44,462	107,157	62,695	141.01%
Rentals	248,544	205,043	26,985	232,028	234,201	2,173	0.94%
Repair and Maintenance	307,395	319,000	-	319,000	329,914	10,914	3.42%
Supplies	140,847	104,565	45,700	150,265	148,600	(1,665)	(1.11%)
Transfers to County Funds	84,872	-	42,995	42,995	-	(42,995)	(100.00%)
Travel and Training	150,115	112,395	34,210	146,605	103,408	(43,197)	(29.46%)
Utilities	22,595	8,012	1,388	9,400	10,480	1,080	11.49%
<b>Expense Total</b>	<b>10,447,169</b>	<b>9,710,179</b>	<b>549,382</b>	<b>10,259,561</b>	<b>8,323,399</b>	<b>(1,936,162)</b>	<b>(18.87%)</b>
<b>Ending Fund Balance</b>	<b>1,514,378</b>	<b>1,573,702</b>	<b>221,207</b>	<b>1,794,909</b>	<b>1,472,325</b>	<b>(322,584)</b>	<b>(17.97%)</b>

## 2025 BUDGET

### 275 - COMMUNITY JUSTICE ALTERNATIVES

Description	FY2023 Actual	FY2024 Adopted	FY2024 Changes	FY2024 Revised	FY 2025 Proposed	Var to Revised (\$)	Var to Revised (%)
<b>Beginning Fund Balance</b>	<b>3,400,887</b>	<b>2,070,364</b>	<b>135,033</b>	<b>2,205,397</b>	<b>1,016,388</b>	<b>(1,189,009)</b>	<b>(53.91%)</b>
<b>Revenue</b>							
Direct State	(0)	-	-	-	-	-	
Donations		-	-	-	-	-	
External Charges for Services	10,146,692	11,795,030	270,400	12,065,430	12,636,052	570,622	4.73%
Interest Earnings	109,707	80,000	(15,000)	65,000	65,000	-	0%
Internal Charges for Services	127,979	135,000	-	135,000	194,290	59,290	43.92%
Local Government	36,129	75,360	(36,270)	39,090	-	(39,090)	(100.00%)
Other Miscellaneous Revenue	35,321	43,600	(7,100)	36,500	37,500	1,000	2.74%
Pass Through State Grants	131,734	77,650	-	77,650	55,930	(21,720)	(27.97%)
Refunds of Expenditures	-	-	-	-	-	-	
Transfer from County Funds	1,622,680	1,032,950	343,300	1,376,250	1,773,000	396,750	28.83%
<b>Revenue Total</b>	<b>12,210,241</b>	<b>13,239,590</b>	<b>555,330</b>	<b>13,794,920</b>	<b>14,761,772</b>	<b>966,852</b>	<b>7.01%</b>
<b>Expense</b>							
Allocations	1,026,917	1,181,900	(30,825)	1,151,075	1,211,442	60,367	5.24%
Capital Outlay		-	-	-	-	-	
Client/Inmate Expenditures	817,595	874,110	8,509	882,619	967,050	84,431	9.57%
Debt Service	142,726	-	-	-	-	-	
Fees/Dues	16,922	17,850	(90)	17,760	20,390	2,630	14.81%
Insurance	75,416	73,860	-	73,860	89,100	15,240	20.63%
Non-Capital Assets	23,224	8,820	1,370	10,190	7,780	(2,410)	(23.65%)
Operational Services	(3,849)	170,390	(20,430)	149,960	116,791	(33,169)	(22.12%)
Other Expenditures	161,756	145,760	1,802	147,562	118,060	(29,502)	(19.99%)
Personnel	9,535,678	10,422,495	304,864	10,727,359	11,231,467	504,108	4.70%
Professional Services	484,644	420,280	79,124	499,404	552,630	53,226	10.66%
Rentals	341,249	382,100	16,475	398,575	457,154	58,579	14.70%
Repair and Maintenance	640,823	792,200	(750)	791,450	824,780	33,330	4.21%
Supplies	79,297	64,550	6,145	70,695	66,977	(3,718)	(5.26%)
Travel and Training	48,878	45,930	(4,740)	41,190	34,110	(7,080)	(17.19%)
Utilities	14,453	21,920	310	22,230	16,200	(6,030)	(27.13%)
<b>Expense Total</b>	<b>13,405,730</b>	<b>14,622,165</b>	<b>361,764</b>	<b>14,983,929</b>	<b>15,713,931</b>	<b>730,002</b>	<b>4.87%</b>
<b>Ending Fund Balance</b>	<b>2,070,364</b>	<b>687,789</b>	<b>328,599</b>	<b>1,016,388</b>	<b>64,229</b>	<b>(952,159)</b>	<b>(93.68%)</b>

## 2025 BUDGET

### 282 - HEALTH AND ENVIRONMENT

Description	FY2023 Actual	FY2024 Adopted	FY2024 Changes	FY2024 Revised	FY 2025 Proposed	Var to Revised (\$)	Var to Revised (%)
<b>Beginning Fund Balance</b>	<b>4,066,695</b>	<b>3,836,246</b>	<b>286,366</b>	<b>4,122,612</b>	<b>3,685,867</b>	<b>(436,745)</b>	<b>(10.59%)</b>
<b>Revenue</b>							
Direct State	3,449,777	2,724,420	557,016	3,281,436	3,361,125	79,689	2.43%
Donations	4,136	3,060	-	3,060	5,700	2,640	86.27%
External Charges for Services	706,087	669,970	-	669,970	754,900	84,930	12.68%
Internal Charges for Services	130,121	180,130	(180,130)	-	-	-	
Licenses and Permits	935,125	958,100	-	958,100	994,000	35,900	3.75%
Local Government	136,380	67,080	-	67,080	-	(67,080)	(100.00%)
Other Miscellaneous Revenue	7,681	-	-	-	18,000	18,000	
Pass Through Other Grants	26,981	11,400	-	11,400	11,400	-	0%
Pass Through State Grants	3,509,879	2,612,861	189,387	2,802,248	2,079,682	(722,566)	(25.79%)
Private Grants	10,647	11,400	25,000	36,400	11,400	(25,000)	(68.68%)
Property Taxes	4,632,340	4,924,630	(215,000)	4,709,630	5,098,000	388,370	8.25%
Refunds of Expenditures	-	-	-	-	-	-	
Transfer from County Funds	125,000	-	440,100	440,100	-	(440,100)	(100.00%)
<b>Revenue Total</b>	<b>13,674,154</b>	<b>12,163,051</b>	<b>816,373</b>	<b>12,979,424</b>	<b>12,334,207</b>	<b>(645,217)</b>	<b>(4.97%)</b>
<b>Expense</b>							
Allocations	494,961	402,074	76,958	479,032	315,420	(163,612)	(34.15%)
Capital Outlay	159,986	-	135,000	135,000	-	(135,000)	(100.00%)
Debt Service	83,112	-	-	-	-	-	
Fees/Dues	270,451	79,211	188,484	267,695	83,488	(184,207)	(68.81%)
Insurance	78,592	70,000	-	70,000	71,753	1,753	2.50%
Non-Capital Assets	13,150	9,595	37,252	46,847	10,000	(36,847)	(78.65%)
Operational Services	237,537	253,770	32,897	286,667	247,433	(39,234)	(13.69%)
Other Expenditures	403,304	292,574	85,000	377,574	244,086	(133,488)	(35.35%)
Personnel	10,552,990	10,464,511	(119,340)	10,345,171	10,231,632	(113,539)	(1.10%)
Professional Services	300,478	311,824	3,200	315,024	289,233	(25,791)	(8.19%)
Rentals	377,187	320,292	15,866	336,158	362,327	26,169	7.78%
Repair and Maintenance	34,719	56,260	-	56,260	27,493	(28,767)	(51.13%)
Supplies	409,661	302,307	164,861	467,168	302,943	(164,225)	(35.15%)
Travel and Training	141,116	168,379	(2,081)	166,298	182,270	15,972	9.60%
Utilities	60,993	63,180	4,095	67,275	47,498	(19,777)	(29.40%)
<b>Expense Total</b>	<b>13,618,237</b>	<b>12,793,977</b>	<b>622,192</b>	<b>13,416,169</b>	<b>12,415,576</b>	<b>(1,000,593)</b>	<b>(7.46%)</b>
<b>Ending Fund Balance</b>	<b>3,836,246</b>	<b>3,205,320</b>	<b>480,547</b>	<b>3,685,867</b>	<b>3,604,498</b>	<b>(81,369)</b>	<b>(2.21%)</b>

## 2025 BUDGET

### 285 - WEST VINE STORMWATER BASIN

Description	FY2023 Actual	FY2024 Adopted	FY2024 Changes	FY2024 Revised	FY 2025 Proposed	Var to Revised (\$)	Var to Revised (%)
<b>Beginning Fund Balance</b>	755,435	828,555	21,760	850,315	922,505	72,190	8.49%
<b>Revenue</b>							
External Charges for Services	80,294	80,000	-	80,000	82,003	2,003	2.50%
Interest Earnings	21,316	800	-	800	679	(121)	(15.13%)
<b>Revenue Total</b>	<b>101,610</b>	<b>80,800</b>	<b>-</b>	<b>80,800</b>	<b>82,682</b>	<b>1,882</b>	<b>2.33%</b>
<b>Expense</b>							
Professional Services	6,730	8,610	-	8,610	8,825	215	2.50%
<b>Expense Total</b>	<b>6,730</b>	<b>8,610</b>	<b>-</b>	<b>8,610</b>	<b>8,825</b>	<b>215</b>	<b>2.50%</b>
<b>Ending Fund Balance</b>	<b>828,555</b>	<b>900,745</b>	<b>21,760</b>	<b>922,505</b>	<b>996,362</b>	<b>73,857</b>	<b>8.01%</b>

## 2025 BUDGET

### 290 - DRAINAGE DISTRICTS

Description	FY2023 Actual	FY2024 Adopted	FY2024 Changes	FY2024 Revised	FY 2025 Proposed	Var to Revised (\$)	Var to Revised (%)
<b>Beginning Fund Balance</b>	<b>676,339</b>	<b>792,269</b>	<b>(54,037)</b>	<b>738,232</b>	<b>902,235</b>	<b>164,003</b>	<b>22.22%</b>
<b>Revenue</b>							
External Charges for Services	12,902	10,850	-	10,850	11,126	276	2.54%
Interest Earnings	21,580	240	12,100	12,340	24,506	12,166	98.59%
Licenses and Permits	-	-	-	-	-	-	
Local Government			379,033	379,033	279,033	<b>(100,000)</b>	<b>(26.38%)</b>
Pass Through State Grants			89,298	89,298	-	<b>(89,298)</b>	<b>(100.00%)</b>
Transfer from County Funds	35,000	35,000	-	35,000	35,000	-	0%
<b>Revenue Total</b>	<b>69,482</b>	<b>46,090</b>	<b>480,431</b>	<b>526,521</b>	<b>349,665</b>	<b>(176,856)</b>	<b>(33.59%)</b>
<b>Expense</b>							
Capital Outlay			99,220	99,220	-	<b>(99,220)</b>	<b>(100.00%)</b>
Fees/Dues	7,590	36,000	-	36,000	36,900	900	2.50%
Other Expenditures	-	1,000	89,298	90,298	1,025	<b>(89,273)</b>	<b>(98.86%)</b>
Professional Services	-	100,000	-	100,000	-	<b>(100,000)</b>	<b>(100.00%)</b>
Repair and Maintenance			37,000	37,000	37,000	-	0%
Transfers to County Funds	-		-		13,000	13,000	
<b>Expense Total</b>	<b>7,590</b>	<b>137,000</b>	<b>225,518</b>	<b>362,518</b>	<b>87,925</b>	<b>(274,593)</b>	<b>(75.75%)</b>
<b>Ending Fund Balance</b>	<b>792,269</b>	<b>701,359</b>	<b>200,876</b>	<b>902,235</b>	<b>1,163,975</b>	<b>261,740</b>	<b>29.01%</b>

## 2025 BUDGET

### 295 - IMPROVEMENT DISTRICTS

Description	FY2023 Actual	FY2024 Adopted	FY2024 Changes	FY2024 Revised	FY 2025 Proposed	Var to Revised (\$)	Var to Revised (%)
<b>Beginning Fund Balance</b>	<b>10,570,381</b>	<b>10,936,830</b>	<b>1,175,630</b>	<b>12,112,460</b>	<b>13,344,865</b>	<b>1,232,405</b>	<b>10.17%</b>
<b>Revenue</b>							
Interest Earnings	457,460	34,890	3,417	38,307	74,494	36,187	94.47%
Other Miscellaneous Revenue	342,946	-	-	-	-	-	
Other Taxes	223,246	238,547	16,721	255,268	255,295	27	0.01%
Property Taxes	3,033,850	3,468,157	245,533	3,713,690	3,715,727	2,037	0.05%
State Shared	-	-	-	-	-	-	
Transfer from County Funds	40,711	43,098	-	43,098	43,098	-	0%
<b>Revenue Total</b>	<b>4,098,212</b>	<b>3,784,692</b>	<b>265,671</b>	<b>4,050,363</b>	<b>4,088,614</b>	<b>38,251</b>	<b>0.94%</b>
<b>Expense</b>							
Debt Service	218,760	218,480	-	218,480	218,480	-	0%
Fees/Dues	220,278	239,205	17,119	256,324	255,292	(1,032)	(0.40%)
Operational Services	2,085,243	2,252,200	57,457	2,309,657	5,142,800	2,833,143	122.67%
Professional Services	-	-	-	-	-	-	
Supplies	-	-	-	-	-	-	
Transfers to County Funds	19,110	21,497	-	21,497	21,864	367	1.71%
Utilities	8,553	12,000	-	12,000	12,000	-	0%
<b>Expense Total</b>	<b>2,551,944</b>	<b>2,743,382</b>	<b>74,576</b>	<b>2,817,958</b>	<b>5,650,436</b>	<b>2,832,478</b>	<b>100.52%</b>
<b>Ending Fund Balance</b>	<b>10,936,830</b>	<b>11,978,140</b>	<b>1,366,725</b>	<b>13,344,865</b>	<b>11,783,043</b>	<b>(1,561,822)</b>	<b>(11.70%)</b>

## 2025 BUDGET

### 300 - SOLID WASTE

Description	FY2023 Actual	FY2024 Adopted	FY2024 Changes	FY2024 Revised	FY 2025 Proposed	Var to Revised (\$)	Var to Revised (%)
<b>Beginning Fund Balance</b>	<b>57,480,620</b>	<b>47,843,188</b>	<b>11,328,179</b>	<b>59,171,367</b>	<b>33,151,663</b>	<b>(26,019,704)</b>	<b>(43.97%)</b>
<b>Revenue</b>							
Donations	460	350	-	350	470	120	34.29%
External Charges for Services	16,540,509	16,539,200	-	16,539,200	17,645,446	1,106,246	6.69%
Interest Earnings	2,254,223	1,300,000	-	1,300,000	1,585,000	285,000	21.92%
Internal Charges for Services	17,253	5,000	-	5,000	13,000	8,000	160.00%
Licenses and Permits	2,170	1,500	-	1,500	1,000	(500)	(33.33%)
Other Miscellaneous Revenue	12,834	12,000	-	12,000	12,000	-	0%
Sale of Capital Outlay Assets	-	-	-	-	-	-	-
Transfer from County Funds	-	-	-	-	-	-	-
<b>Revenue Total</b>	<b>18,827,448</b>	<b>17,858,050</b>	<b>-</b>	<b>17,858,050</b>	<b>19,256,916</b>	<b>1,398,866</b>	<b>7.83%</b>
<b>Expense</b>							
Allocations	357,591	395,071	-	395,071	412,047	16,976	4.30%
Capital Outlay	1,720,432	28,600,000	-	28,600,000	29,500,000	900,000	3.15%
Fees/Dues	4,710,306	1,401,218	-	1,401,218	307,911	(1,093,307)	(78.03%)
Insurance	65,532	69,962	-	69,962	72,078	2,116	3.02%
Non-Capital Assets	3,538	55,880	-	55,880	57,331	1,451	2.60%
Operational Services	641,848	1,300,470	-	1,300,470	1,046,139	(254,331)	(19.56%)
Other Expenditures	719,098	2,873,850	-	2,873,850	841,518	(2,032,332)	(70.72%)
Personnel	3,311,150	3,365,855	-	3,365,855	3,662,445	296,590	8.81%
Professional Services	(227,304)	2,420,820	-	2,420,820	2,372,449	(48,371)	(2.00%)
Rentals	1,865,009	1,865,450	-	1,865,450	1,887,669	22,219	1.19%
Repair and Maintenance	2,618,387	417,602	-	417,602	437,361	19,759	4.73%
Supplies	631,903	633,590	-	633,590	843,145	209,555	33.07%
Transfers to County Funds	681,946	411,776	-	411,776	-	(411,776)	(100.00%)
Travel and Training	12,448	44,630	-	44,630	45,357	727	1.63%
Utilities	24,817	21,580	-	21,580	16,348	(5,232)	(24.24%)
<b>Expense Total</b>	<b>17,136,702</b>	<b>43,877,754</b>	<b>-</b>	<b>43,877,754</b>	<b>41,501,798</b>	<b>(2,375,956)</b>	<b>(5.41%)</b>
<b>Ending Fund Balance</b>	<b>47,843,188</b>	<b>21,823,484</b>	<b>11,328,179</b>	<b>33,151,663</b>	<b>10,906,781</b>	<b>(22,244,882)</b>	<b>(67.10%)</b>

## 2025 BUDGET

### 400 - ASSESSMENT DEBT

Description	FY2023 Actual	FY2024 Adopted	FY2024 Changes	FY2024 Revised	FY 2025 Proposed	Var to Revised (\$)	Var to Revised (%)
<b>Beginning Fund Balance</b>	<b>1,630,778</b>	<b>1,627,847</b>	<b>73,955</b>	<b>1,701,802</b>	<b>1,743,549</b>	<b>41,747</b>	<b>2.45%</b>
<b>Revenue</b>							
Assessments	288,417	265,413	-	265,413	270,068	4,655	1.75%
Interest Earnings	132,174	102,700	-	102,700	111,983	9,283	9.04%
Property Taxes	340	-	-	-	-	-	
Transfer from County Funds	464	-	-	-	-	-	
<b>Revenue Total</b>	<b>421,396</b>	<b>368,113</b>	<b>-</b>	<b>368,113</b>	<b>382,051</b>	<b>13,938</b>	<b>3.79%</b>
<b>Expense</b>							
Debt Service	350,372	326,366	-	326,366	323,160	(3,206)	(0.98%)
<b>Expense Total</b>	<b>350,372</b>	<b>326,366</b>	<b>-</b>	<b>326,366</b>	<b>323,160</b>	<b>(3,206)</b>	<b>(0.98%)</b>
<b>Ending Fund Balance</b>	<b>1,627,847</b>	<b>1,669,594</b>	<b>73,955</b>	<b>1,743,549</b>	<b>1,802,440</b>	<b>58,891</b>	<b>3.38%</b>



## 2025 BUDGET

### 405 - DEBT SERVICE

Description	FY2023 Actual	FY2024 Adopted	FY2024 Changes	FY2024 Revised	FY 2025 Proposed	Var to Revised (\$)	Var to Revised (%)
<b>Beginning Fund Balance</b>			<b>7,771</b>	<b>7,771</b>	<b>7,771</b>	-	<b>0%</b>
<b>Revenue</b>							
Interest Earnings	13,605	-	-	-	-	-	
Transfer from County Funds	5,930,666	5,939,500	-	5,939,500	5,931,000	(8,500)	(0.14%)
<b>Revenue Total</b>	<b>5,944,271</b>	<b>5,939,500</b>	-	<b>5,939,500</b>	<b>5,931,000</b>	<b>(8,500)</b>	<b>(0.14%)</b>
<b>Expense</b>							
Debt Service	5,933,500	5,934,500	-	5,934,500	5,931,000	(3,500)	(0.06%)
Professional Services	3,000	5,000	-	5,000	-	(5,000)	(100.00%)
<b>Expense Total</b>	<b>5,936,500</b>	<b>5,939,500</b>	-	<b>5,939,500</b>	<b>5,931,000</b>	<b>(8,500)</b>	<b>(0.14%)</b>
<b>Ending Fund Balance</b>			<b>7,771</b>	<b>7,771</b>	<b>7,771</b>	-	<b>0%</b>

## 2025 Budget

### 500 - IMPROVEMENT DISTRICT CONSTRUCTION

Description	FY2023 Actual	FY2024 Adopted	FY2024 Changes	FY2024 Revised	FY 2025 Proposed	Var to Revised (\$)	Var to Revised (%)
<b>Beginning Fund Balance</b>	<b>795,496</b>	<b>899,308</b>	<b>76,888</b>	<b>976,196</b>	<b>1,141,746</b>	<b>165,550</b>	<b>16.96%</b>
<b>Revenue</b>							
Assessments	31,628	56,870	(9,300)	47,570	32,668	(14,902)	(31.33%)
External Charges for Services	148,486	149,350	-	149,350	153,081	3,731	2.50%
Interest Earnings	14,596	17,310	(610)	16,700	11,899	(4,801)	(28.75%)
Other Miscellaneous Revenue	300	210	-	210	221	11	5.24%
Property Taxes	99	-	-	-	-	-	
Transfer from County Funds	-	-	-	-	-	-	
<b>Revenue Total</b>	<b>195,108</b>	<b>223,740</b>	<b>(9,910)</b>	<b>213,830</b>	<b>197,869</b>	<b>(15,961)</b>	<b>(7.46%)</b>
<b>Expense</b>							
Capital Outlay	-	-	-	-	-	-	
Debt Service	-	-	-	-	-	-	
Other Expenditures	13,942	48,870	(590)	48,280	43,717	(4,563)	(9.45%)
Professional Services	-	-	-	-	-	-	
Transfers to County Funds	464	-	-	-	80,000	80,000	
<b>Expense Total</b>	<b>14,407</b>	<b>48,870</b>	<b>(590)</b>	<b>48,280</b>	<b>123,717</b>	<b>75,437</b>	<b>156.25%</b>
<b>Ending Fund Balance</b>	<b>899,308</b>	<b>1,074,178</b>	<b>67,568</b>	<b>1,141,746</b>	<b>1,215,898</b>	<b>74,152</b>	<b>6.49%</b>

## 2025 BUDGET

### 508 - IT CAPITAL

Description	FY2023 Actual	FY2024 Adopted	FY2024 Changes	FY2024 Revised	FY 2025 Proposed	Var to Revised (\$)	Var to Revised (%)
<b>Beginning Fund Balance</b>	<b>6,784,339</b>	<b>5,451,734</b>	<b>1,012,958</b>	<b>6,464,692</b>	<b>4,355,686</b>	<b>(2,109,006)</b>	<b>(32.62%)</b>
<b>Revenue</b>							
External Charges for Services	9,800	-	-	-	20,000	20,000	
Other Miscellaneous Revenue			-	-		-	
Sale of Capital Outlay Assets	12,000	-	-	-	-	-	
Transfer from County Funds	3,445,674	2,953,343	-	2,953,343	3,313,523	360,180	12.20%
<b>Revenue Total</b>	<b>3,467,474</b>	<b>2,953,343</b>	<b>-</b>	<b>2,953,343</b>	<b>3,333,523</b>	<b>380,180</b>	<b>12.87%</b>
<b>Expense</b>							
Capital Outlay	309,128	2,531,431	(60,743)	2,470,688	3,274,720	804,032	32.54%
Debt Service	313,617	-	-	-	-	-	
Fees/Dues	1,800	-	-	-	-	-	
Non-Capital Assets	367,516	645,301	(20,029)	625,272	608,440	(16,832)	(2.69%)
Operational Services	850,314	1,200,000	-	1,200,000	930,000	(270,000)	(22.50%)
Other Expenditures	5,444	-	-	-	-	-	
Personnel	7,033	-	-	-	-	-	
Professional Services	1,635,190	502,250	-	502,250	702,250	200,000	39.82%
Rentals		340,318	(76,179)	264,139	281,734	17,595	6.66%
Repair and Maintenance	16,338	-	-	-	-	-	
Supplies	2,175	-	-	-	-	-	
Transfers to County Funds	226,700	-	-	-	-	-	
Travel and Training	1,475	-	-	-	-	-	
Utilities	50,389	-	-	-	-	-	
<b>Expense Total</b>	<b>3,787,120</b>	<b>5,219,300</b>	<b>(156,951)</b>	<b>5,062,349</b>	<b>5,797,144</b>	<b>734,795</b>	<b>14.51%</b>
<b>Ending Fund Balance</b>	<b>5,451,734</b>	<b>3,185,777</b>	<b>1,169,909</b>	<b>4,355,686</b>	<b>1,892,065</b>	<b>(2,463,621)</b>	<b>(56.56%)</b>

## 2025 BUDGET

### 508 - IT CAPITAL

Description	FY2023 Actual	FY2024 Adopted	FY2024 Changes	FY2024 Revised	FY 2025 Proposed	Var to Revised (\$)	Var to Revised (%)
<b>Beginning Fund Balance</b>	<b>6,784,339</b>	<b>5,451,734</b>	<b>1,012,958</b>	<b>6,464,692</b>	<b>4,355,686</b>	<b>(2,109,006)</b>	<b>(32.62%)</b>
<b>Revenue</b>							
External Charges for Services	9,800	-	-	-	20,000	20,000	
Other Miscellaneous Revenue			-	-		-	
Sale of Capital Outlay Assets	12,000	-	-	-	-	-	
Transfer from County Funds	3,445,674	2,953,343	-	2,953,343	3,313,523	360,180	12.20%
<b>Revenue Total</b>	<b>3,467,474</b>	<b>2,953,343</b>	<b>-</b>	<b>2,953,343</b>	<b>3,333,523</b>	<b>380,180</b>	<b>12.87%</b>
<b>Expense</b>							
Capital Outlay	309,128	2,531,431	(60,743)	2,470,688	3,274,720	804,032	32.54%
Debt Service	313,617	-	-	-	-	-	
Fees/Dues	1,800	-	-	-	-	-	
Non-Capital Assets	367,516	645,301	(20,029)	625,272	608,440	(16,832)	(2.69%)
Operational Services	850,314	1,200,000	-	1,200,000	930,000	(270,000)	(22.50%)
Other Expenditures	5,444	-	-	-	-	-	
Personnel	7,033	-	-	-	-	-	
Professional Services	1,635,190	502,250	-	502,250	702,250	200,000	39.82%
Rentals		340,318	(76,179)	264,139	281,734	17,595	6.66%
Repair and Maintenance	16,338	-	-	-	-	-	
Supplies	2,175	-	-	-	-	-	
Transfers to County Funds	226,700	-	-	-	-	-	
Travel and Training	1,475	-	-	-	-	-	
Utilities	50,389	-	-	-	-	-	
<b>Expense Total</b>	<b>3,787,120</b>	<b>5,219,300</b>	<b>(156,951)</b>	<b>5,062,349</b>	<b>5,797,144</b>	<b>734,795</b>	<b>14.51%</b>
<b>Ending Fund Balance</b>	<b>5,451,734</b>	<b>3,185,777</b>	<b>1,169,909</b>	<b>4,355,686</b>	<b>1,892,065</b>	<b>(2,463,621)</b>	<b>(56.56%)</b>

## 2025 BUDGET

### 512 - CAPITAL EXPENDITURES

Description	FY2023 Actual	FY2024 Adopted	FY2024 Changes	FY2024 Revised	FY 2025 Proposed	Var to Revised (\$)	Var to Revised (%)
<b>Beginning Fund Balance</b>	<b>39,795,476</b>	<b>9,364,808</b>	<b>10,954,351</b>	<b>20,319,159</b>	<b>6,138,661</b>	<b>(14,180,498)</b>	<b>(69.79%)</b>
<b>Revenue</b>							
Capital Contribution	-	-	-	-	-	-	
Direct Federal			100,000	100,000	-	(100,000)	(100.00%)
External Charges for Services	186,118	-	-	-	-	-	
Interest Earnings	1,172,413	53,000	-	53,000	45,098	(7,902)	(14.91%)
Internal Charges for Services	96,841	-	-	-	-	-	
Other Miscellaneous Revenue	-	-	-	-	-	-	
Property Taxes	943	-	-	-	-	-	
Transfer from County Funds	12,030,422	7,304,912	1,964,797	9,269,709	700,000	(8,569,709)	(92.45%)
<b>Revenue Total</b>	<b>13,486,738</b>	<b>7,357,912</b>	<b>2,064,797</b>	<b>9,422,709</b>	<b>745,098</b>	<b>(8,677,611)</b>	<b>(92.09%)</b>
<b>Expense</b>							
Capital Outlay	30,280,566	13,456,097	9,026,129	22,482,226	2,200,000	(20,282,226)	(90.21%)
Fees/Dues	740	-	-	-	-	-	
Non-Capital Assets	2,571,404	404,912	469,990	874,902	-	(874,902)	(100.00%)
Operational Services	7,779	-	-	-	-	-	
Other Expenditures	(18,269)	-	203,978	203,978	-	(203,978)	(100.00%)
Professional Services	144	-	(250,000)	(250,000)	-	250,000	(100.00%)
Rentals	10,831	-	-	-	-	-	
Repair and Maintenance			-	-	-	-	
Supplies	107,551	-	911	911	-	(911)	(100.00%)
Transfers to County Funds	-	-	291,190	291,190	-	(291,190)	(100.00%)
Travel and Training	-	-	-	-	-	-	
Utilities	2,309	-	-	-	-	-	
<b>Expense Total</b>	<b>32,963,054</b>	<b>13,861,009</b>	<b>9,742,198</b>	<b>23,603,207</b>	<b>2,200,000</b>	<b>(21,403,207)</b>	<b>(90.68%)</b>
<b>Ending Fund Balance</b>	<b>9,364,808</b>	<b>2,861,711</b>	<b>3,276,950</b>	<b>6,138,661</b>	<b>4,683,759</b>	<b>(1,454,902)</b>	<b>(23.70%)</b>

## 2025 BUDGET

### 522 - REPLACEMENT

Description	FY2023 Actual	FY2024 Adopted	FY2024 Changes	FY2024 Revised	FY 2025 Proposed	Var to Revised (\$)	Var to Revised (%)
<b>Beginning Fund Balance</b>	<b>5,117,876</b>	<b>3,239,728</b>	<b>734,563</b>	<b>3,974,291</b>	<b>2,704,317</b>	<b>(1,269,974)</b>	<b>(31.95%)</b>
<b>Revenue</b>							
External Charges for Services	18,897	20,000	-	20,000	20,000	-	0%
Other Miscellaneous Revenue	1,917	-	-	-	-	-	
Sale of Capital Outlay Assets	-	-	-	-	-	-	
Transfer from County Funds	1,706,925	1,200,000	-	1,200,000	1,230,000	30,000	2.50%
<b>Revenue Total</b>	<b>1,727,738</b>	<b>1,220,000</b>	<b>-</b>	<b>1,220,000</b>	<b>1,250,000</b>	<b>30,000</b>	<b>2.46%</b>
<b>Expense</b>							
Capital Outlay	667,896	51,423	57,800	109,223	-	(109,223)	(100.00%)
Fees/Dues	-	-	-	-	-	-	
Non-Capital Assets	283,700	1,217,623	539,128	1,756,751	1,266,000	(490,751)	(27.94%)
Operational Services	-	-	-	-	-	-	
Other Expenditures	-	11,500	-	11,500	-	(11,500)	(100.00%)
Professional Services	-	-	-	-	-	-	
Rentals	-	-	-	-	-	-	
Repair and Maintenance	-	-	-	-	-	-	
Supplies	81,824	12,500	-	12,500	-	(12,500)	(100.00%)
Transfers to County Funds	1,837,902	600,000	-	600,000	-	(600,000)	(100.00%)
Travel and Training	-	-	-	-	-	-	
<b>Expense Total</b>	<b>2,871,323</b>	<b>1,893,046</b>	<b>596,928</b>	<b>2,489,974</b>	<b>1,266,000</b>	<b>(1,223,974)</b>	<b>(49.16%)</b>
<b>Ending Fund Balance</b>	<b>3,239,728</b>	<b>2,566,682</b>	<b>137,635</b>	<b>2,704,317</b>	<b>2,688,317</b>	<b>(16,000)</b>	<b>(0.59%)</b>

## 2025 BUDGET

### 608 - INFORMATION TECHNOLOGY

Description	FY2023 Actual	FY2024 Adopted	FY2024 Changes	FY2024 Revised	FY 2025 Proposed	Var to Revised (\$)	Var to Revised (%)
<b>Beginning Fund Balance</b>	<b>(294,369)</b>	<b>(529,643)</b>	<b>920,882</b>	<b>391,239</b>	<b>648,822</b>	<b>257,583</b>	<b>65.84%</b>
<b>Revenue</b>							
External Charges for Services	105,680	101,240	-	101,240	108,302	7,062	6.98%
Internal Charges for Services	6,892,838	7,160,958	-	7,160,958	7,577,440	416,482	5.82%
Other Miscellaneous Revenue	0	-	-	-	-	-	
Sale of Capital Outlay Assets	-	-	-	-	-	-	
Transfer from County Funds	-	-	-	-	-	-	
<b>Revenue Total</b>	<b>6,998,518</b>	<b>7,262,198</b>	<b>-</b>	<b>7,262,198</b>	<b>7,685,742</b>	<b>423,544</b>	<b>5.83%</b>
<b>Expense</b>							
Allocations	235,179	295,324	-	295,324	272,478	<b>(22,846)</b>	<b>(7.74%)</b>
Capital Outlay	1,499,126	1,650,000	-	1,650,000	1,283,000	<b>(367,000)</b>	<b>(22.24%)</b>
Debt Service	1,610,361	-	-	-	-	-	
Fees/Dues	4	200	-	200	210	10	5.00%
Insurance	10,002	9,849	-	9,849	10,511	662	6.72%
Non-Capital Assets	7,568	28,230	-	28,230	23,000	<b>(5,230)</b>	<b>(18.53%)</b>
Operational Services	962,293	2,485,850	186,956	2,672,806	3,083,463	410,657	15.36%
Other Expenditures	309	700	-	700	700	-	0%
Personnel	1,629,467	1,845,916	-	1,845,916	1,827,818	<b>(18,098)</b>	<b>(0.98%)</b>
Professional Services	96,106	126,600	-	126,600	126,300	<b>(300)</b>	<b>(0.24%)</b>
Rentals	87,778	91,960	-	91,960	89,790	<b>(2,170)</b>	<b>(2.36%)</b>
Repair and Maintenance	105	100	-	100	100	-	0%
Supplies	12,709	17,930	-	17,930	19,500	1,570	8.76%
Transfers to County Funds	-	-	-	-	-	-	
Travel and Training	2,453	12,100	-	12,100	14,600	2,500	20.66%
Utilities	159,450	252,900	-	252,900	225,100	<b>(27,800)</b>	<b>(10.99%)</b>
<b>Expense Total</b>	<b>6,312,912</b>	<b>6,817,659</b>	<b>186,956</b>	<b>7,004,615</b>	<b>6,976,570</b>	<b>(28,045)</b>	<b>(0.40%)</b>
<b>Ending Fund Balance</b>	<b>(529,643)</b>	<b>(85,104)</b>	<b>733,926</b>	<b>648,822</b>	<b>1,357,994</b>	<b>709,172</b>	<b>109.30%</b>

## 2025 BUDGET

### 610 - FACILITIES

Description	FY2023 Actual	FY2024 Adopted	FY2024 Changes	FY2024 Revised	FY 2025 Proposed	Var to Revised (\$)	Var to Revised (%)
<b>Beginning Fund Balance</b>	<b>8,719,819</b>	<b>5,844,198</b>	<b>(2,224,122)</b>	<b>3,620,076</b>	<b>(119,577)</b>	<b>(3,739,653)</b>	<b>(103.30%)</b>
<b>Revenue</b>							
Direct Federal			78,000	78,000	-	(78,000)	(100.00%)
External Charges for Services	28,004	39,190	-	39,190	40,173	983	2.51%
Internal Charges for Services	2,825,176	3,206,562	-	3,206,562	3,514,331	307,769	9.60%
Local Government	-	-	-	-	-	-	
Other Miscellaneous Revenue	4,884	-	-	-	-	-	
Refunds of Expenditures	-	-	-	-	-	-	
Transfer from County Funds	10,496,149	10,692,420	329,000	11,021,420	11,211,900	190,480	1.73%
<b>Revenue Total</b>	<b>13,354,214</b>	<b>13,938,172</b>	<b>407,000</b>	<b>14,345,172</b>	<b>14,766,404</b>	<b>421,232</b>	<b>2.94%</b>
<b>Expense</b>							
Allocations	350,668	396,989	-	396,989	429,718	32,729	8.24%
Capital Outlay	31,005	-	294,640	294,640	-	(294,640)	(100.00%)
Debt Service	500,169	-	-	-	-	-	
Fees/Dues	195,884	51,730	150,000	201,730	53,088	(148,642)	(73.68%)
Insurance	104,479	133,401	-	133,401	132,362	(1,039)	(0.78%)
Non-Capital Assets	509,976	2,876,028	(1,325,511)	1,550,517	2,212,690	662,173	42.71%
Operational Services	2,910,979	2,308,881	1,328,303	3,637,184	2,801,670	(835,514)	(22.97%)
Other Expenditures	6,804	100,000	(88,936)	11,064	102,497	91,433	826.40%
Personnel	3,256,003	3,630,985	-	3,630,985	3,835,796	204,811	5.64%
Professional Services	20,451	32,450	250,000	282,450	33,265	(249,185)	(88.22%)
Rentals	472,648	915,310	161,104	1,076,414	1,214,611	138,197	12.84%
Repair and Maintenance	1,042,648	1,068,620	(524,999)	543,621	1,212,479	668,858	123.04%
Supplies	5,250,622	297,340	2,696,745	2,994,085	274,915	(2,719,170)	(90.82%)
Transfers to County Funds	1,626,707	456,105	553,887	1,009,992	-	(1,009,992)	(100.00%)
Travel and Training	38,277	34,520	-	34,520	35,396	876	2.54%
Utilities	2,136,637	2,099,357	187,876	2,287,233	2,151,951	(135,282)	(5.91%)
<b>Expense Total</b>	<b>18,453,957</b>	<b>14,401,716</b>	<b>3,683,109</b>	<b>18,084,825</b>	<b>14,490,438</b>	<b>(3,594,387)</b>	<b>(19.88%)</b>
<b>Ending Fund Balance</b>	<b>5,844,198</b>	<b>5,380,654</b>	<b>(5,500,231)</b>	<b>(119,577)</b>	<b>156,389</b>	<b>275,966</b>	<b>(230.79%)</b>



## 2025 BUDGET

### 612 - FLEET SERVICES

Description	FY2023 Actual	FY2024 Adopted	FY2024 Changes	FY2024 Revised	FY 2025 Proposed	Var to Revised (\$)	Var to Revised (%)
<b>Beginning Fund Balance</b>	<b>9,738,152</b>	<b>7,794,295</b>	<b>388,060</b>	<b>8,182,355</b>	<b>6,340,386</b>	<b>(1,841,969)</b>	<b>(22.51%)</b>
<b>Revenue</b>							
Direct State	40,388	40,000	(1,355)	38,645	40,000	1,355	3.51%
External Charges for Services	465,120	400,100	(104,255)	295,845	300,200	4,355	1.47%
Internal Charges for Services	12,778,438	13,290,915	(218,186)	13,072,729	14,438,042	1,365,313	10.44%
Other Miscellaneous Revenue	12,019	14,860	(3,532)	11,328	2,000	(9,328)	(82.34%)
Pass Through State Grants	200	-	-	-	-	-	
Sale of Capital Outlay Assets	1,063,622	525,000	401,230	926,230	1,148,500	222,270	24.00%
Transfer from County Funds	1,015,660	935,392	494,118	1,429,510	1,056,116	(373,394)	(26.12%)
<b>Revenue Total</b>	<b>15,375,447</b>	<b>15,206,267</b>	<b>568,020</b>	<b>15,774,287</b>	<b>16,984,858</b>	<b>1,210,571</b>	<b>7.67%</b>
<b>Expense</b>							
Allocations	259,196	291,179	579,849	871,028	274,192	(596,836)	(68.52%)
Capital Outlay	8,570,609	7,138,115	2,186,571	9,324,686	8,263,820	(1,060,866)	(11.38%)
Fees/Dues	9,174	14,140	(6,605)	7,535	16,270	8,735	115.93%
Insurance	24,875	22,838	-	22,838	23,249	411	1.80%
Non-Capital Assets	1,368	2,000	4,741	6,741	2,500	(4,241)	(62.91%)
Operational Services	78,656	73,767	2,659	76,426	84,968	8,542	11.18%
Other Expenditures	-	-	8,553	8,553	150	(8,403)	(98.25%)
Personnel	2,037,471	2,345,207	(248,347)	2,096,860	2,522,473	425,613	20.30%
Professional Services	35,000	55,000	-	55,000	55,000	-	0%
Rentals	73,456	76,383	51,676	128,059	111,363	(16,696)	(13.04%)
Repair and Maintenance	1,063,769	959,265	306,064	1,265,329	1,049,065	(216,264)	(17.09%)
Supplies	4,714,106	4,988,928	(1,260,366)	3,728,562	4,798,905	1,070,343	28.71%
Transfers to County Funds	44,110	-	-	-	-	-	
Travel and Training	10,430	14,746	1,965	16,711	15,000	(1,711)	(10.24%)
Utilities	9,024	12,894	(4,966)	7,928	7,930	2	0.03%
<b>Expense Total</b>	<b>16,931,245</b>	<b>15,994,462</b>	<b>1,621,794</b>	<b>17,616,256</b>	<b>17,224,885</b>	<b>(391,371)</b>	<b>(2.22%)</b>
<b>Ending Fund Balance</b>	<b>7,794,295</b>	<b>7,006,100</b>	<b>(665,714)</b>	<b>6,340,386</b>	<b>6,100,359</b>	<b>(240,027)</b>	<b>(3.79%)</b>

## 2025 BUDGET

### 645 - EMPLOYEE BENEFITS

Description	FY2023 Actual	FY2024 Adopted	FY2024 Changes	FY2024 Revised	FY 2025 Proposed	Var to Revised (\$)	Var to Revised (%)
<b>Beginning Fund Balance</b>	<b>11,229,575</b>	<b>10,408,347</b>	<b>39,710</b>	<b>10,448,057</b>	<b>10,026,264</b>	<b>(421,793)</b>	<b>(4.04%)</b>
<b>Revenue</b>							
Interest Earnings	546,582	50,000	350,000	400,000	50,000	(350,000)	(87.50%)
Internal Charges for Services	33,665,412	33,615,000	-	33,615,000	34,600,000	985,000	2.93%
Other Miscellaneous Revenue	2,279,801	800,000	330,000	1,130,000	1,000,000	(130,000)	(11.50%)
Transfer from County Funds	1,066,773	1,100,000	-	1,100,000	1,138,000	38,000	3.45%
<b>Revenue Total</b>	<b>37,558,568</b>	<b>35,565,000</b>	<b>680,000</b>	<b>36,245,000</b>	<b>36,788,000</b>	<b>543,000</b>	<b>1.50%</b>
<b>Expense</b>							
Debt Service	102,072	-	-	-	-	-	
Fees/Dues	-	925	-	925	-	(925)	(100.00%)
Insurance	35,472,018	31,204,360	2,050,000	33,254,360	35,205,393	1,951,033	5.87%
Non-Capital Assets	-	-	4,000	4,000	-	(4,000)	(100.00%)
Operational Services	47,944	102,405	-	102,405	107,317	4,912	4.80%
Other Expenditures	88,232	90,200	230	90,430	90,200	(230)	(0.25%)
Personnel	1,142,585	1,179,990	5,200	1,185,190	1,224,927	39,737	3.35%
Professional Services	1,371,307	1,445,000	360,000	1,805,000	1,841,000	36,000	1.99%
Rentals	16,662	94,083	-	94,083	104,275	10,192	10.83%
Repair and Maintenance	36,063	46,000	500	46,500	45,850	(650)	(1.40%)
Supplies	55,212	77,700	500	78,200	71,200	(7,000)	(8.95%)
Travel and Training	7,991	5,700	-	5,700	5,050	(650)	(11.40%)
<b>Expense Total</b>	<b>38,340,088</b>	<b>34,246,363</b>	<b>2,420,430</b>	<b>36,666,793</b>	<b>38,695,212</b>	<b>2,028,419</b>	<b>5.53%</b>
<b>Ending Fund Balance</b>	<b>10,408,347</b>	<b>11,726,984</b>	<b>(1,700,720)</b>	<b>10,026,264</b>	<b>8,119,052</b>	<b>(1,907,212)</b>	<b>(19.02%)</b>

## 2025 BUDGET

### 672 - UNEMPLOYMENT

Description	FY2023 Actual	FY2024 Adopted	FY2024 Changes	FY2024 Revised	FY 2025 Proposed	Var to Revised (\$)	Var to Revised (%)
<b>Beginning Fund Balance</b>	<b>1,537,229</b>	<b>1,326,229</b>	<b>88,742</b>	<b>1,414,971</b>	<b>1,168,971</b>	<b>(246,000)</b>	<b>(17.39%)</b>
<b>Revenue</b>							
Interest Earnings	59,646	9,000	-	9,000	10,000	1,000	11.11%
Internal Charges for Services	11	-	-	-	-	-	
<b>Revenue Total</b>	<b>59,657</b>	<b>9,000</b>	<b>-</b>	<b>9,000</b>	<b>10,000</b>	<b>1,000</b>	<b>11.11%</b>
<b>Expense</b>							
Insurance	181,914	255,000	-	255,000	255,000	-	0%
<b>Expense Total</b>	<b>181,914</b>	<b>255,000</b>	<b>-</b>	<b>255,000</b>	<b>255,000</b>	<b>-</b>	<b>0%</b>
<b>Ending Fund Balance</b>	<b>1,326,229</b>	<b>1,080,229</b>	<b>88,742</b>	<b>1,168,971</b>	<b>923,971</b>	<b>(245,000)</b>	<b>(20.96%)</b>

## 2025 BUDGET

### 682 - RISK MANAGEMENT

Description	FY2023 Actual	FY2024 Adopted	FY2024 Changes	FY2024 Revised	FY 2025 Proposed	Var to Revised (\$)	Var to Revised (%)
<b>Beginning Fund Balance</b>	<b>10,560,847</b>	<b>9,119,428</b>	<b>(482,327)</b>	<b>8,637,101</b>	<b>8,637,098</b>	<b>(3)</b>	<b>(0.00%)</b>
<b>Revenue</b>							
Interest Earnings	524,049	75,000	-	75,000	100,000	25,000	33.33%
Internal Charges for Services	4,572,558	5,230,178	-	5,230,178	6,293,450	1,063,272	20.33%
Other Miscellaneous Revenue	36,421	50,000	-	50,000	50,000	-	0%
Transfer from County Funds			-		1,000,000	1,000,000	
<b>Revenue Total</b>	<b>5,133,028</b>	<b>5,355,178</b>	<b>-</b>	<b>5,355,178</b>	<b>7,443,450</b>	<b>2,088,272</b>	<b>39.00%</b>
<b>Expense</b>							
Allocations	56,607	40,426	-	40,426	55,049	14,623	36.17%
Debt Service	52,000	-	-	-	-	-	
Depreciation/Amortization Exp	-	-	-	-	-	-	
Fees/Dues	3,717	4,450	-	4,450	4,450	-	0%
Insurance	6,475,499	4,673,220	-	4,673,220	6,462,439	1,789,219	38.29%
Non-Capital Assets	2,718	8,500	-	8,500	11,500	3,000	35.29%
Operational Services	838	1,195	-	1,195	1,355	160	13.39%
Other Expenditures	-	-	-	-	-	-	
Personnel	395,785	495,470	-	495,470	507,269	11,799	2.38%
Professional Services	43,910	99,500	-	99,500	112,600	13,100	13.17%
Rentals	13,725	15,170	-	15,170	18,088	2,918	19.24%
Supplies	516	1,450	-	1,450	1,450	-	0%
Travel and Training	7,634	12,000	-	12,000	15,000	3,000	25.00%
Utilities	3,825	3,800	-	3,800	4,250	450	11.84%
<b>Expense Total</b>	<b>7,056,774</b>	<b>5,355,181</b>	<b>-</b>	<b>5,355,181</b>	<b>7,193,450</b>	<b>1,838,269</b>	<b>34.33%</b>
<b>Ending Fund Balance</b>	<b>9,119,428</b>	<b>9,119,425</b>	<b>(482,327)</b>	<b>8,637,098</b>	<b>8,887,098</b>	<b>250,000</b>	<b>2.89%</b>