

Date: Thursday, December 11, 2025
Time: 10:00 AM
Location: Hearing Room, 1st Floor, 200 West Oak Street, Fort Collins

SPECIAL MEETING

Discussion Item: Adoption of 2025 Revised and 2026 Budgets

Item Description: Adopt 2025 Revised and 2026 Budgets for Larimer County

Matthew Behunin, Office of Budget, Performance, and Strategy

1. Public Comment on 2025 Budget Amendment and 2026 Adoption of Budget

Item Description: Public Comment on 2025 Budget Amendment and 2026 Adoption of Budget

2. Resolution to Amend the 2025 Budget

Item Description: To amend the 2025 budget to amounts approved by the County Commissioners or County Manager (where authority has been delegated). Adjusts the budget for: adjustments needed in all departments and elected offices, adjustments to all revenues, fees and grants, including the Public Trustee, Improvement Districts, and Pest District

3. Resolution to Adopt the 2026 Budget and Set Mill Levies for Larimer County

Item Description: This resolution sets the total budget amounts by fund, identifies a balanced budget, and establishes mill levies to finance the budget. It also identifies the basis of accounting and discloses the annual and maximum payment liability for all lease-purchase agreements for Larimer County.

4. Resolution to Adopt 2026 Budgets and Set Levies for Other Entities

Item Description: The County Commissioners adopt a separate resolution for each entity. Note - Usually a motion is made to approve all resolutions listed below at once.

Larimer County GID #02 – Pinewood Springs
Larimer County GID #04 – Carriage Hills
Larimer County GID #08 – Namaqua Hills
Larimer County GID # 1991-1 – Arapahoe Pines
Larimer County GID #10 – Homestead Estates
Larimer County GID #11 – Meadowdale
Larimer County GID #12 – Club Estates
Larimer County GID #13A – Red Feather
Larimer County GID #14 – Little Valley Road
Larimer County GID #16 – Kitchell Subdivision
Larimer County GID #17 – Country Meadows
Larimer County GID #18 – Venner Ranch
Larimer County PID #19 – Highland Hills
Larimer County PID #20 – Ptarmigan
Larimer County PID #21 – Solar Ridge
Larimer County PID #22 – Saddleback

Larimer County PID #23 – Eagle Rock Ranches
Larimer County PID #24 – Westridge
Larimer County PID #25 – Estes Park Estates
Larimer County PID #26 – Eagle Ranch Estates
Larimer County PID #27 – Crown Point
Larimer County PID #28 – Trotwood
Larimer County PID #29 – Vine Drive
Larimer County PID #30 – Poudre Overlook
Larimer County PID #31 – Foothills Shadow
Larimer County PID #32 – Charles Heights
Larimer County PID #33 – Prairie Trails
Larimer County PID #34 – Mountain Range Shadows
Larimer County PID #35 – Bruns
Larimer County PID #36 – Bonnell West
Larimer County PID #37 – Terry Cove
Larimer County PID #38 – Centro Business Park Maintenance
Larimer County PID #39 – Rainbow Lakes Estates
Larimer County PID #40 – Paragon Estates
Larimer County PID #41 – The Bluffs
Larimer County PID #42 – Cottonwood Shores
Larimer County PID #43 – Grayhawk Knolls
Larimer County PID #44 – Horseshoe View South
Larimer County PID #45 – Willows
Larimer County PID #46 – Koral Heights
Larimer County PID #47 – Park Hill
Larimer County PID #48 – Puebla Vista Estates
Larimer County PID #49 – Wagon Wheel
Larimer County PID #51 – Clydesdale Estates
Larimer County PID #52 – Soldier Canyon Estates
Larimer County PID #53 – Horseshoe View North
Larimer County PID #54 – Terry Shores
Larimer County PID #55 – Storm Mountain
Larimer County PID #56 – Boyd's West
Larimer County PID #57 – Cobblestone Farms
Larimer County PID #58 – Misty Creek
Larimer County PID #59 – Grasslands
Larimer County PID #60 – Smithfield Debt
Larimer County PID #60 – Smithfield Maintenance
Larimer County PID #61 – Little Thompson
Larimer County PID #62 – Ridgewood Meadows
Larimer County PID #63 – Autumn Creek
Larimer County PID #64 – Soaring Peaks Ranches
Larimer County PID #65 – Riviera Estates
Larimer County PID #66 – Carter Lake Heights
Larimer County PID #67 – Manor Ridge Estates
Larimer County PID #68 – Scenic Ranch Estates
Larimer County PID #69 – Crystal View
Larimer County PID #70 – Trappers Point
Larimer County PID #71 – Rockview Wildflower Ridge
Larimer County PID #72 – Tanager
Larimer County PID #73 – Meadows at Rolling Hills
Larimer County PID #74 – Eagle Crest
Larimer County PID #76 – Thunder Mountain
Larimer County PID #77 – Nedrah Acres

Larimer County PID #79 – Fox Ridge Estates
Larimer County Shared Road
Larimer County Public Trustee
Larimer County Pest District

5. Resolution to Appropriate Sums of Money for 2026

Item Description: Makes all funds in the adopted budgets available for expenditure and sets spending limits for each spending agency. This limits spending by county departments to the categories and amounts in this resolution.

6. Resolution to Designate 2026 Ending Fund Balances

Item Description: The ending balance of each county fund is identified as to its purpose.

7. Resolution to Delegate Certification and Submission of Mill Levies

Item Description: Per Colorado Revised Statute 39-1-111(1-3), 39-1-111.5(3), and 39-1-125(1-2) the Board of County Commissioners delegates authority to sign and submit the certification of mill levies and other required property tax information.

Per the Americans with Disabilities Act (ADA), Larimer County will provide a reasonable accommodation to qualified individuals with a disability who need assistance. Services can be arranged with at least seven (7) business days' notice. Please email us at bcc-admin@co.larimer.co.us or call (970) 498-7010 or Relay Colorado 711. "Walk-in" requests for auxiliary aids and services will be honored to the extent possible but may be unavailable if advance notice is not provided.