



Fremont County

2026 DRAFT BUDGET

PRESENTED NOVEMBER 10, 2025

2026 Draft Budget Strategy

- ▶ Provide quality services to Fremont County citizens
- ▶ Provide a fiscally responsible budget for Fremont County
- ▶ Preserve Fremont County assets
- ▶ Maintain fund balances throughout all departments
- ▶ Address the increased requests and increased expenses throughout Fremont County

Overview 2026 Draft Revenues

- ▶ Projecting an increase of 8.2% in the Assessed Property Valuation Revenue from 2025 Assessment, due to increased property values
- ▶ Based on the updated property assessments Fremont County revenue would increase by \$522K in General Fund, Social Services of \$283K, Airport of \$34K, and Road & Bridge of \$89K
- ▶ Projecting Retail Sales Tax to decline from the 2025 final estimates by 9.3%
- ▶ Projecting Auto Use Tax Collections to decline from 2025 final estimates by 12.4%

Overview 2026 Draft Expenses

- ▶ Proposing new salary scale to increase entry level pay
- ▶ Proposing annual step increases in accordance with salary scale
- ▶ Increasing health insurance premiums
- ▶ Addressing building improvements that are needed in various county owned buildings
- ▶ Keeping up with increased operational costs
- ▶ Building reserves to be used as a match for bridge replacement projects
- ▶ Looking at grant opportunities to be used on various projects within Fremont County
- ▶ Closely monitor national, state & local financial factors

American Rescue Plan Act (ARPA)

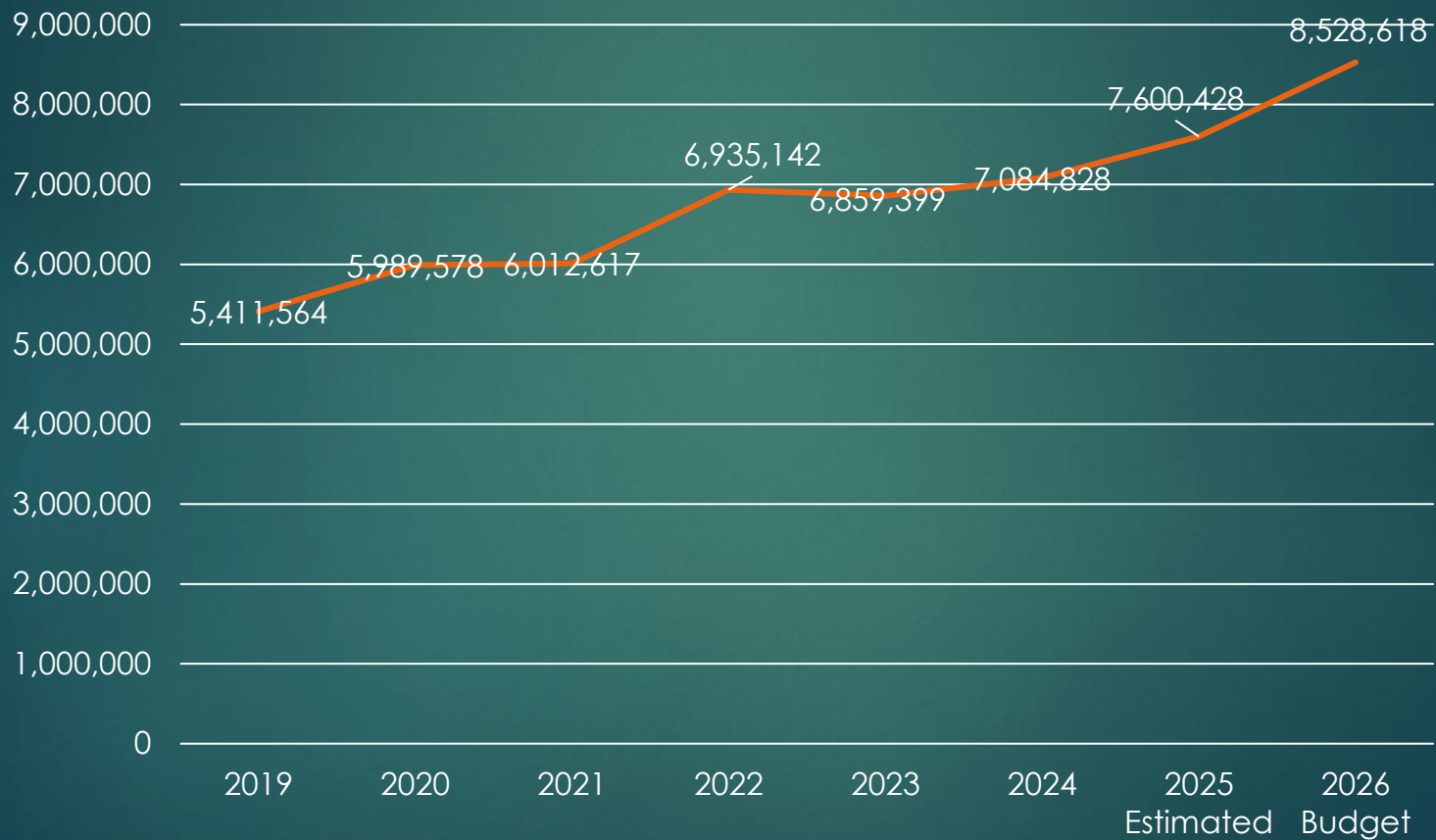
- ▶ Fremont County Commissioners elected to declare the full amount as lost revenue and therefore, the full award is eligible to be used for government services under the Treasury's Final Rule.
- ▶ Fremont County received a total of \$9,292,165
- ▶ To date \$7,390,060 has been issued throughout our community
- ▶ Remaining estimated balance of \$1,902,105 which has been allocated/committed to projects

2026 Fremont County Projects

- ▶ Applied for grant for Judicial Building Improvements
- ▶ Sheriff Department Upgrades
- ▶ Equipment and vehicle upgrades for various Fremont County Departments
- ▶ Raynolds Bridge Engineering Study
- ▶ Building Updates/Upgrades
- ▶ Airport Drainage Project
- ▶ Road and Bridge Projects

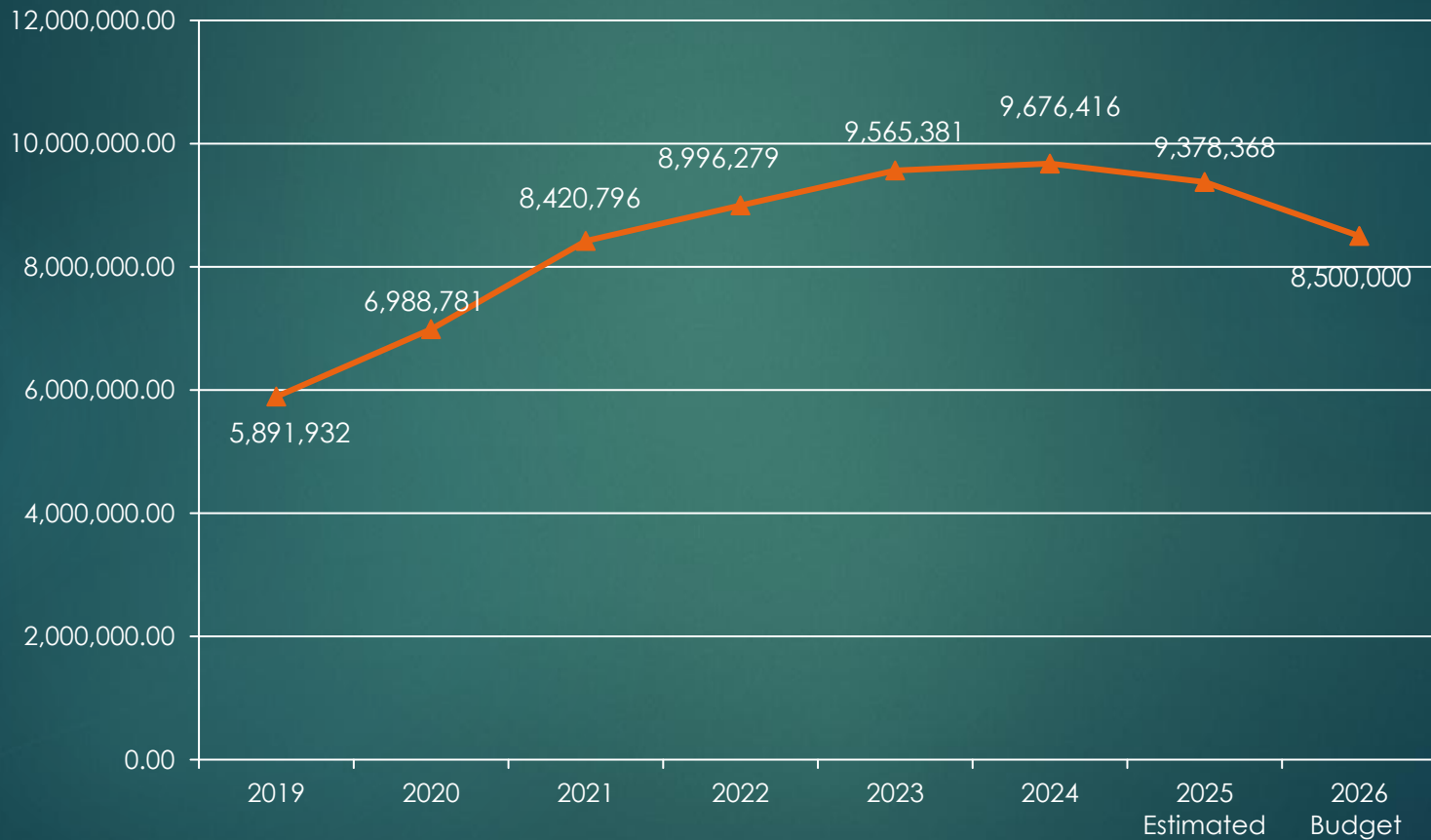


Property Tax Revenues Assessed fiscal years 2019-2026 Budget



Retail Sales Tax 2019-2026

Draft Budget

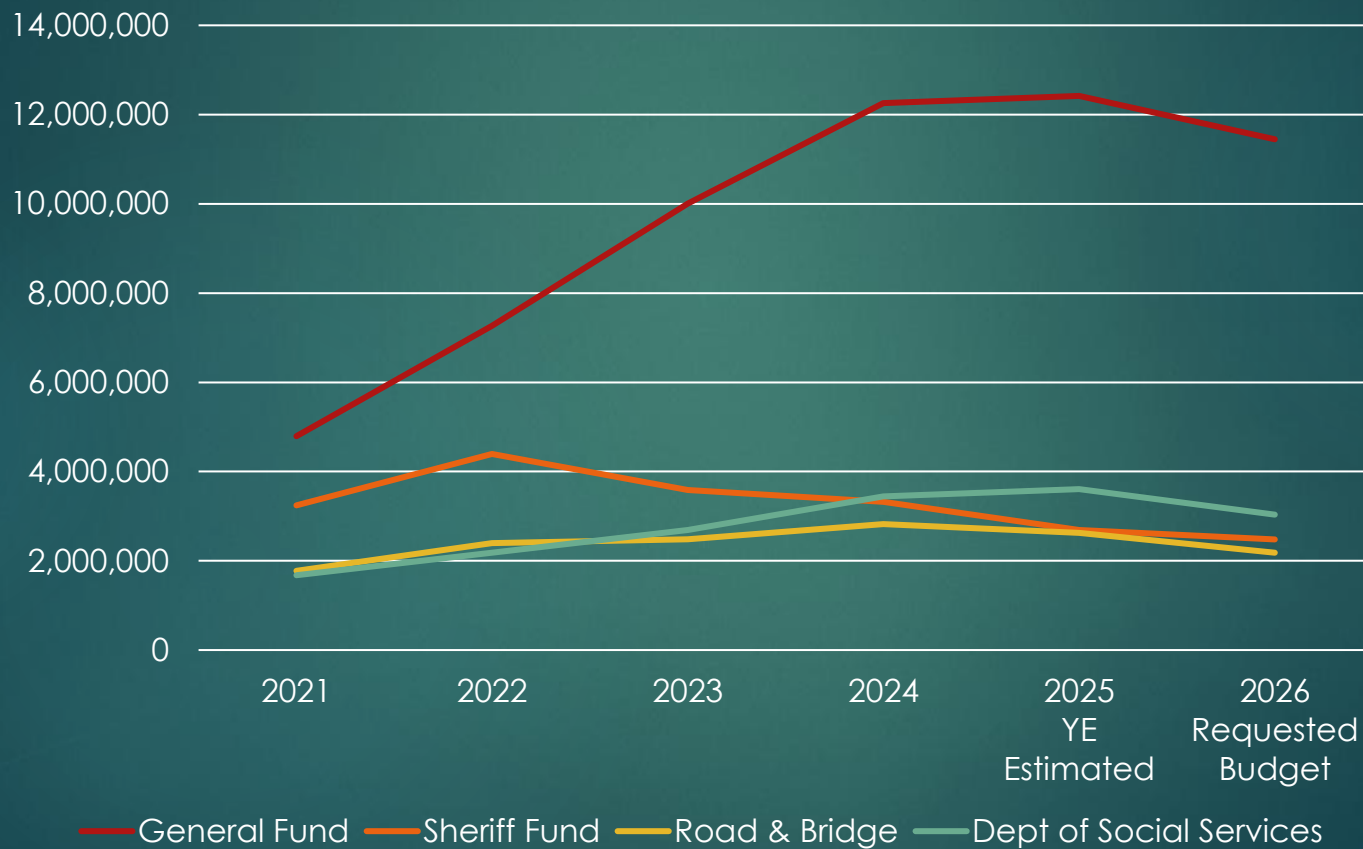


Auto Use Tax 2019-2026

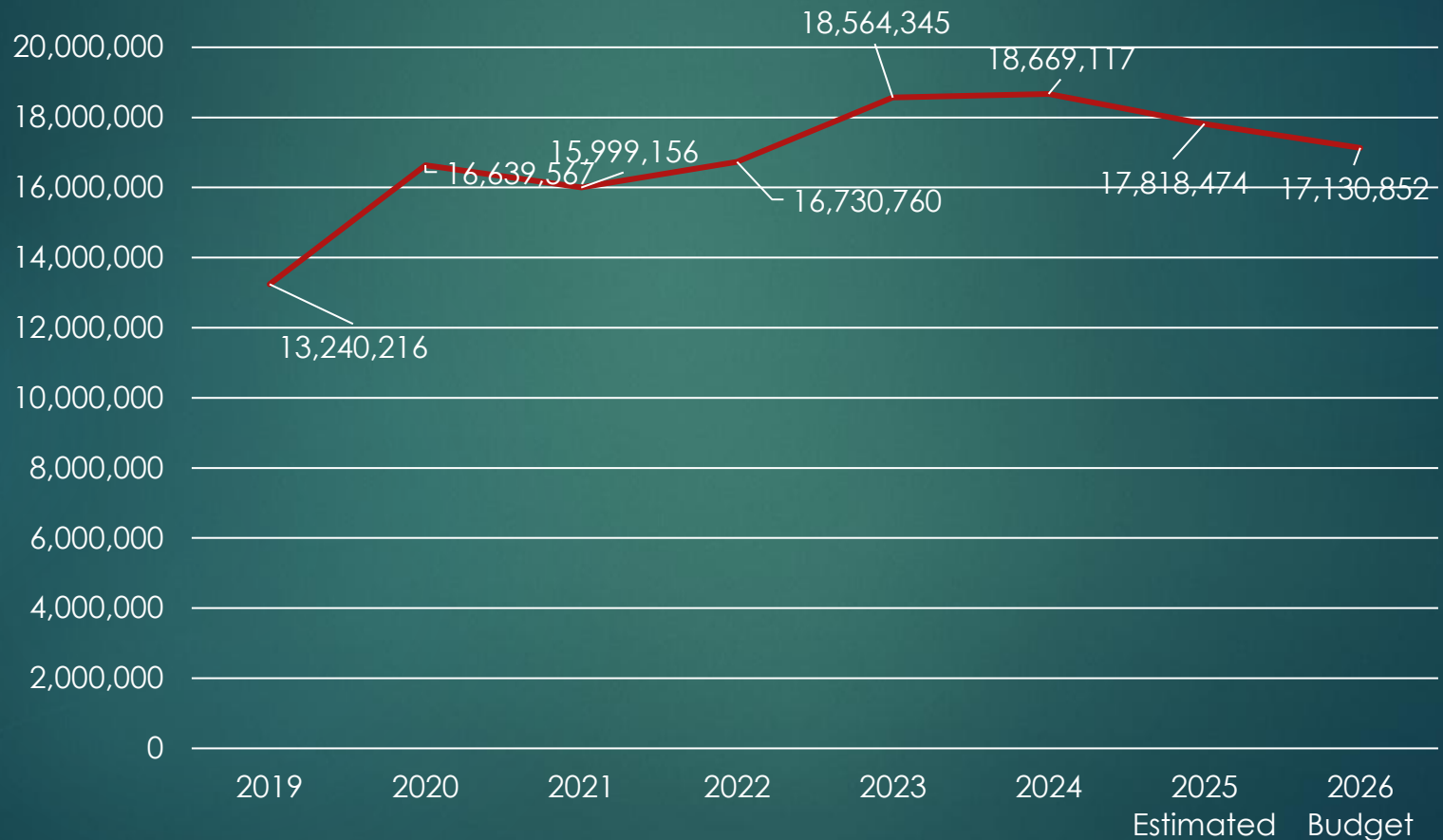
Draft Budget



Beginning Fund Balance 2021 to 2026 Draft Budget



General Fund Total Revenues 2019 to 2026 Draft Budget



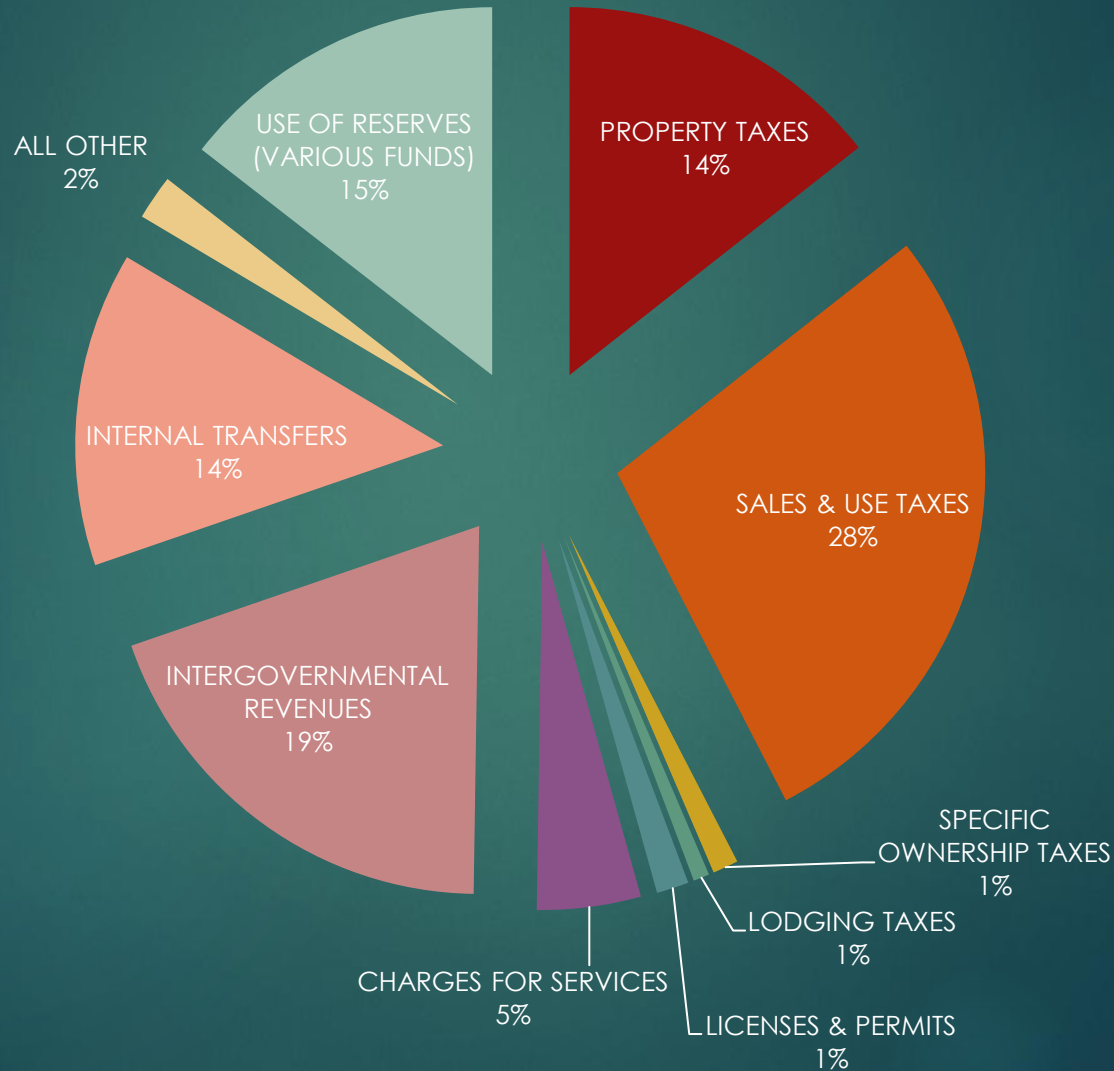
Fremont County, Colorado

Summary of Funds

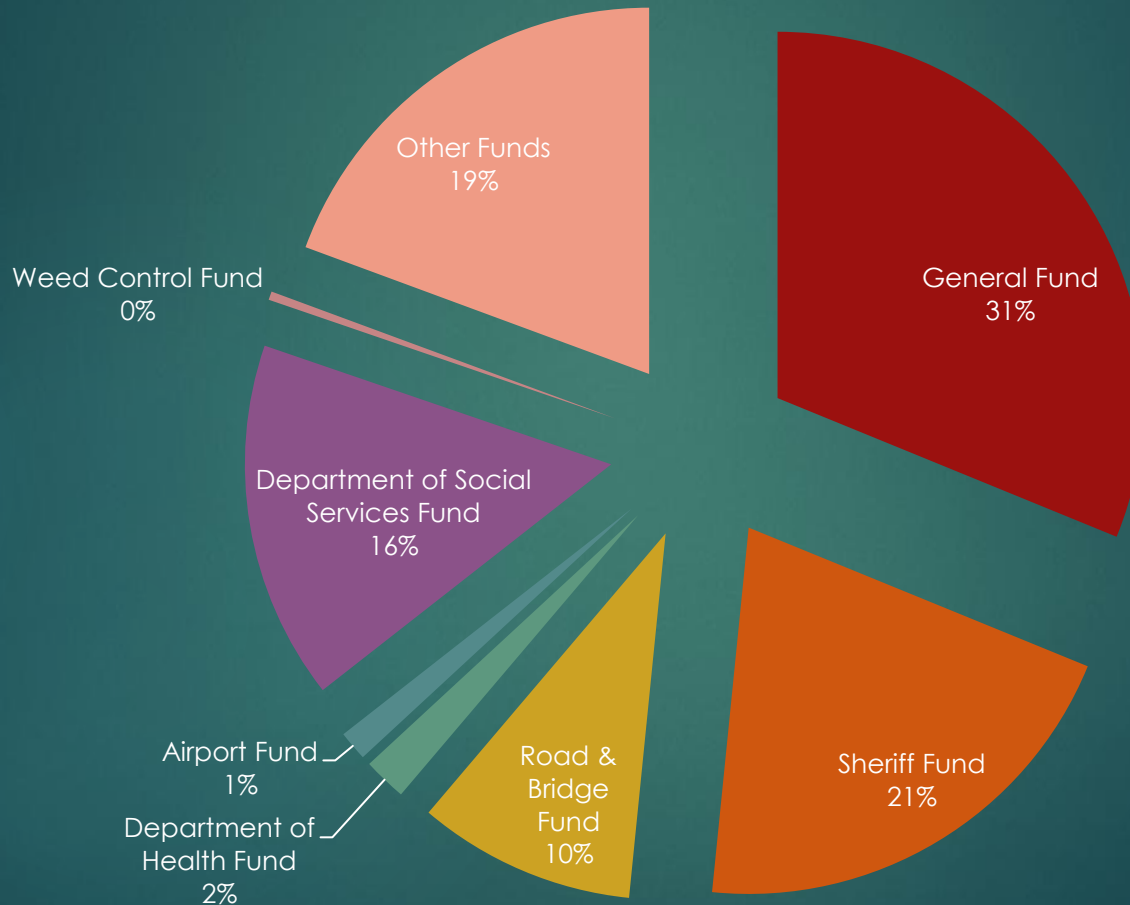
2026 Requested Budget

Fund Name	2026 Budget Beginning Balance	2026 Budget Revenues	2026 Budget Available	2026 Budget Expenditures	2026 Budget Ending Balance
General Fund	\$ 11,444,683.00	\$ 17,130,852.00	\$ 28,575,535.00	\$ 21,159,903.00	\$ 7,415,632.00
Sheriff Fund	2,478,996.00	11,930,700.00	14,409,696.00	13,855,877.00	\$ 553,819.00
Department of Transportation Fund	2,182,170.00	5,829,000.00	8,011,170.00	6,523,401.00	\$ 1,487,769.00
Fair Board	20,712.00	89,000.00	109,712.00	95,000.00	\$ 14,712.00
Department of Health Fund	1,617,760.00	1,227,130.00	2,844,890.00	1,299,416.00	\$ 1,545,474.00
Livestock Sale Committee	29,992.00	256,150.00	286,142.00	276,000.00	\$ 10,142.00
Waste Disposal Fund	319,830.00	60,000.00	379,830.00	112,500.00	\$ 267,330.00
County Lodging Tax Fund	407,390.00	420,000.00	827,390.00	454,400.00	\$ 372,990.00
Airport Fund	594,233.00	817,756.00	1,411,989.00	888,325.00	\$ 523,664.00
Capital Expenditures Fund	2,119,876.00	6,202,105.00	8,321,981.00	6,182,105.00	\$ 2,139,876.00
Public Building & Maintenance Fund	162,173.00	250,000.00	412,173.00	250,000.00	\$ 162,173.00
PILT Fund	1,089,201.00	1,425,000.00	2,514,201.00	1,425,000.00	\$ 1,089,201.00
Sales & Use Tax Fund	5,242,090.00	2,442,188.00	7,684,278.00	3,493,462.00	\$ 4,190,816.00
Conservation Trust Fund	763,999.00	185,650.00	949,649.00	346,143.00	\$ 603,506.00
Marijuana Enforcement Fund	-	81,661.00	81,661.00	81,661.00	\$ -
Noxious Weed Control Fund	131,299.00	173,500.00	304,799.00	255,458.00	\$ 49,341.00
Restricted Funds	804,383.00	215,350.00	1,019,733.00	579,000.00	\$ 440,733.00
Department of Human Services	3,037,244.00	10,541,070.00	13,578,314.00	10,736,686.00	\$ 2,841,628.00
Total	\$ 32,446,031.00	\$ 59,277,112.00	\$ 91,723,143.00	\$ 68,014,337.00	\$ 23,708,806.00

2026 Draft Revenues



2026 Draft Expenditures



Next Steps

- ▶ Schedule final budget adoption for December 16, 2025
- ▶ The 2026 Draft Budget has been posted on the County's Website:
www.fremontcountyco.gov
- ▶ A paper copy is also available for review during normal business hours in the Fremont County Administration Department located at, 615 Macon Avenue, Room 101



Questions ?