



2026 Budget-in-Brief



Garfield County | 108 8th Street | Glenwood Springs | Colorado

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The Garfield County 2026 Adopted Budget represents the culmination of a comprehensive six-month process involving internal budget review meetings, budget workshops, and public hearings. This collaborative effort includes Elected Officials, the County Manager, Department Heads, and the Board of County Commissioners. The budget was formally adopted on November 17, 2025, in accordance with the Local Government Budget Law of Colorado and complies with Generally Accepted Accounting Principles (GAAP) and all applicable statutory requirements.

The 2026 Adopted Budget serves as Garfield County's financial plan for the coming year, allocating resources strategically to support the policy direction of the Board of County Commissioners and the operational priorities of the County's Elected Officials. Within available revenues, the budget provides for the continuation of current service levels while emphasizing effective and efficient management of public resources. It also supports enhancements to key services as needed and ensures responsible maintenance and replacement of capital assets to protect long-term operational capacity.

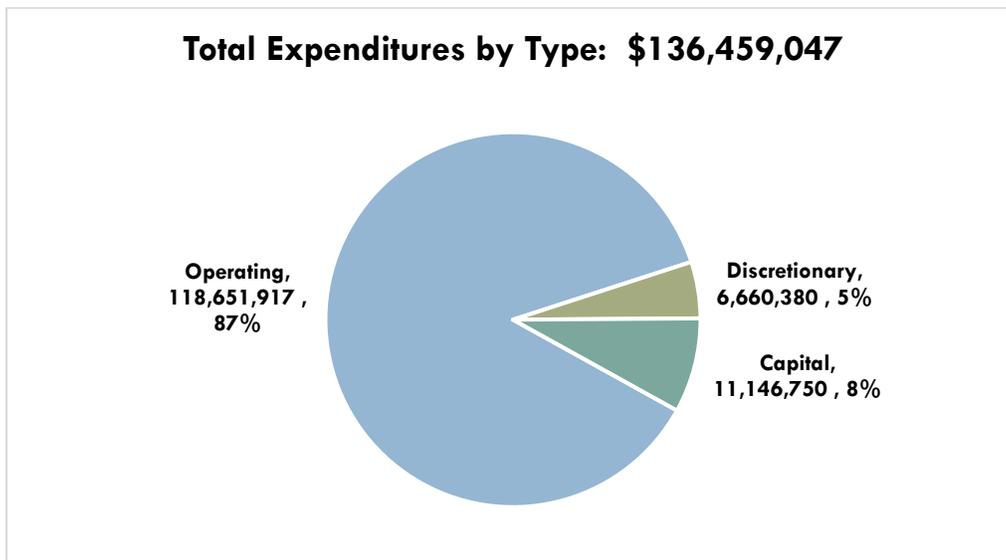
Thank you to all Garfield County staff, Department Heads and Elected Officials, and community members who contributed their time, expertise, and thoughtful input throughout this year's budget process. Your commitment to the responsible stewardship and service to the residents of Garfield County made this collaborative effort meaningful and successful.

APPROPRIATION OF FUNDS.....

Garfield County’s 2026 Adopted Budget appropriates **\$136,459,047** in funding as follows:

FUND	Appropriation
General	\$73,069,530
Public Health	3,792,058
Road & Bridge	11,459,240
Human Services	29,815,609
Community Events	890,133
Conservation Trust	60,000
Airport	8,544,373
Clerk & Recorder EFTF	14,950
Livestock Auction	1,041,000
Commissary	90,000
Retirement	1,813,643
Oil & Gas Mitigation	500,000
Capital Expenditures	1,422,810
Traveler’s Highland	787
Solid Waste Disposal	1,924,711
Motor Pool	2,020,203
Total Appropriation	\$136,459,047

Expenditures by Type: \$136,459,047

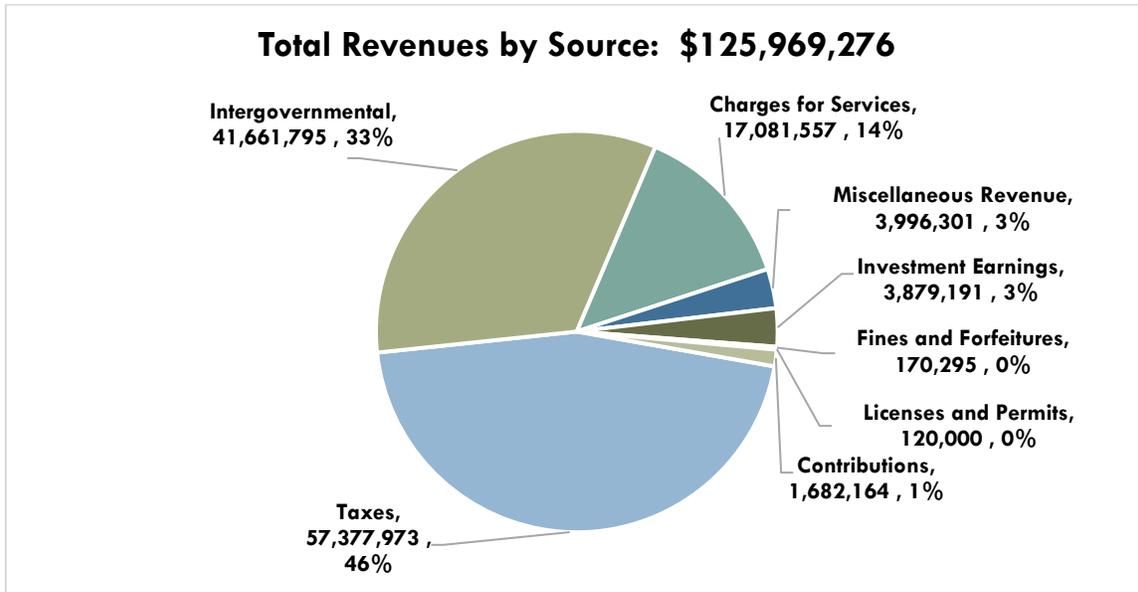


Operating expenditures for 2026 total **\$118,651,917**, exceeding operating revenues of **\$115,441,058** by **\$3,210,859**. The County will use fund balances to close this gap. Capital expenditures total **\$11,146,750** for facility, technology, equipment, and infrastructure improvements across multiple funds.

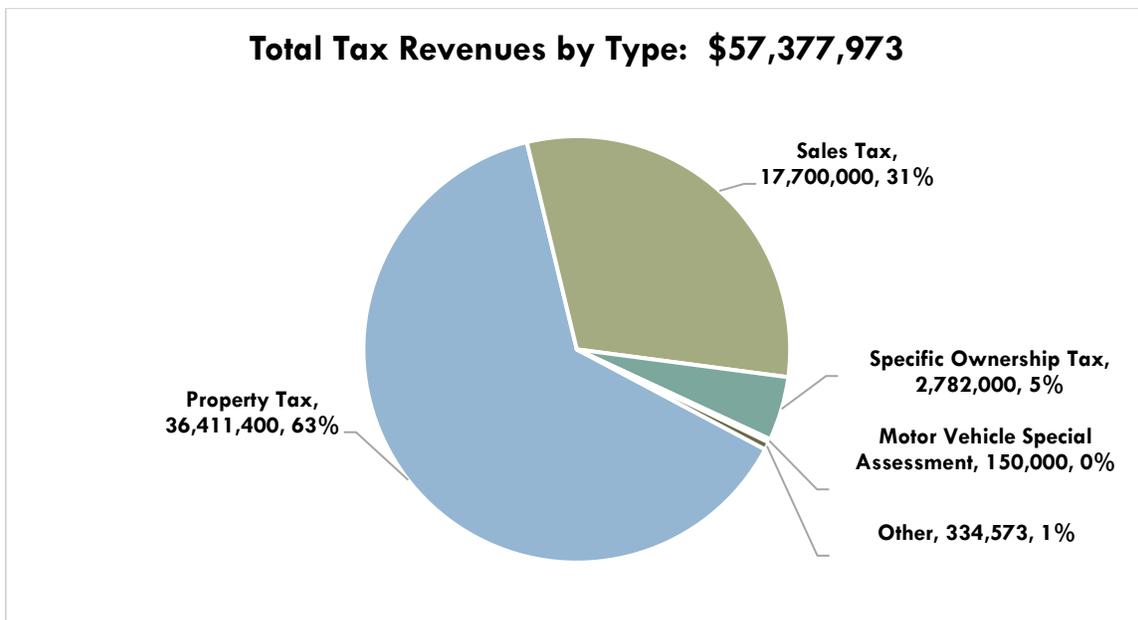
FUNDING COUNTY SERVICES.....

Funding for Garfield County and the services it provides to residents comes from many sources, with the majority coming from taxes and intergovernmental (federal and state).

Total Revenues by Source: \$125,969,276



Total Tax Revenues by Type: \$57,377,973



Mill Levy and Property Tax Revenues by County Fund:

The **August 2025 Certification of Assessed Values** from the Garfield County Assessor indicates that **property tax revenues will decline by roughly \$4 million in 2026**. This reduction is the result of changes in assessed valuations coupled with continued decreases in oil and gas production. Oil and gas production remains a major component of the County’s tax base and represents **approximately 30 percent of total assessed value** in 2026.

The following table outlines the 2026 recommended mill levy, property tax revenue by fund, and the associated year-over-year changes:

AUGUST 2025 CERT DATA	2026 RECOMMENDED MILL LEVY				CHANGES YoY	
FUND	NET ASSESSED VALUE	MILL LEVY	%	PROPERTY TAX	\$ Change YoY	% Change YoY
GENERAL FUND	\$ 2,663,642,470	11.716	85.80	\$ 31,207,235	\$ (4,000,342)	-11.36%
ROAD & BRIDGE FUND	\$ 2,663,642,470	0.094	0.69	\$ 250,382	\$ (32,096)	-11.36%
HUMAN SERVICES FUND	\$ 2,663,642,470	0.443	3.24	\$ 1,179,994	\$ (150,811)	-11.33%
RETIREMENT FUND	\$ 2,663,642,470	0.467	3.42	\$ 1,243,921	\$ (159,454)	-11.36%
CAPITAL FUND	\$ 2,663,642,470	0.935	6.85	\$ 2,490,506	\$ (319,249)	-11.36%
TOTAL	\$ 2,663,642,470	13.655	100.00	\$ 36,372,038	\$ (4,661,952)	-11.36%

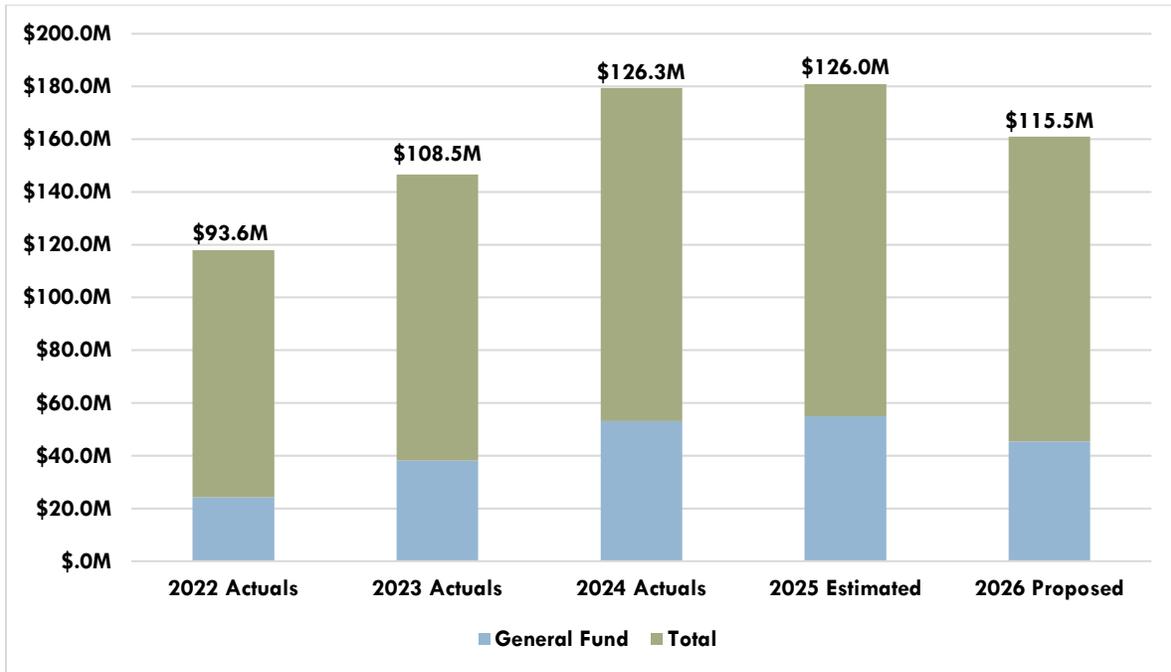
The Traveler’s Highland Public Improvement District (PID) has a base mill levy of **50 mills**. To comply with the annual statutory 5.25% cap on revenue growth, a **temporary one-year mill levy credit was calculated for 2026, reducing the mill levy to 44.809 mills**. This adjustment results in **\$39,362** in budgeted property tax revenue for 2026. Because the Traveler’s Highland PID is a component unit of Garfield County, its financial activity is fully included in Garfield County’s budget and audited financial statements.

AUGUST 2025 CERT DATA	2026 RECOMMENDED MILL LEVY						CHANGES YoY	
FUND	NET ASSESSED VALUE	GROSS MILL LEVY	TEMPORARY MILL LEVY CREDIT	NET MILL LEVY	%	PROPERTY TAX	\$ Change YoY	% Change YoY
TRAVELER'S HIGHLAND	\$ 878,430	50.000	(5.191)	44.809	100.00	\$ 39,362	\$ 1,963.00	5.25%
TOTAL	\$ 39,362	50.000	(5.000)	45.000	100.00	44.809	\$ 1,963.00	5.25%

FUND BALANCES.....

Fund balances are the difference between assets and liabilities. **The budget includes a projected 2026 year-end fund balance of \$115 million.** Garfield County maintains healthy fund balances to ensure stable and quality levels of services to its customers in a volatile economy, assuring there is no need to return to taxpayers for tax or fee increases, or undertake any long-term financial debt obligations to fund strategic capital investments.

Total Fund Balances:



Fund Balances Classification:

Fund balances are classified as either non-spendable or spendable as follows:

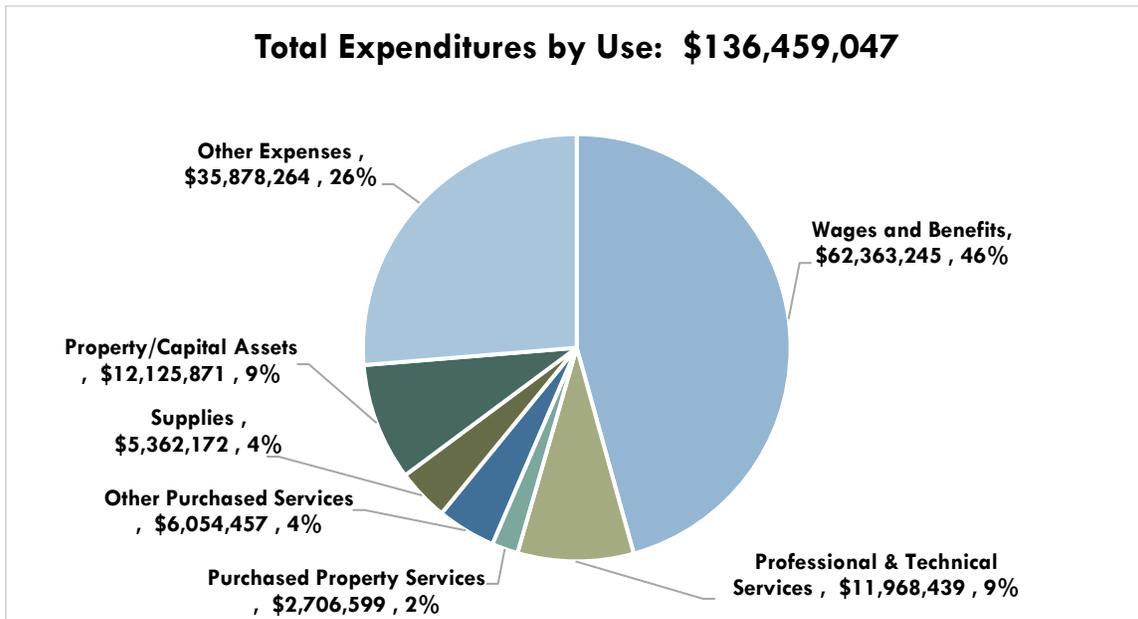
- **Non-spendable** – fund balance amounts that cannot be spent because it is not in a spendable form.
- **Spendable** – fund balance amounts, which are restricted, committed, assigned or unassigned. All except the latter are constrained for specific purposes either by legislation, external provider requirements or resolution of the Board of the County Commissioners. Unassigned fund balance is not constrained or restricted by any of the above-mentioned categories.

Garfield County is budgeted to have **\$45.4 million in unassigned fund balance** at year-end for 2026. This is approximately **39% of the \$115.5 year-end fund balance** total for 2026.

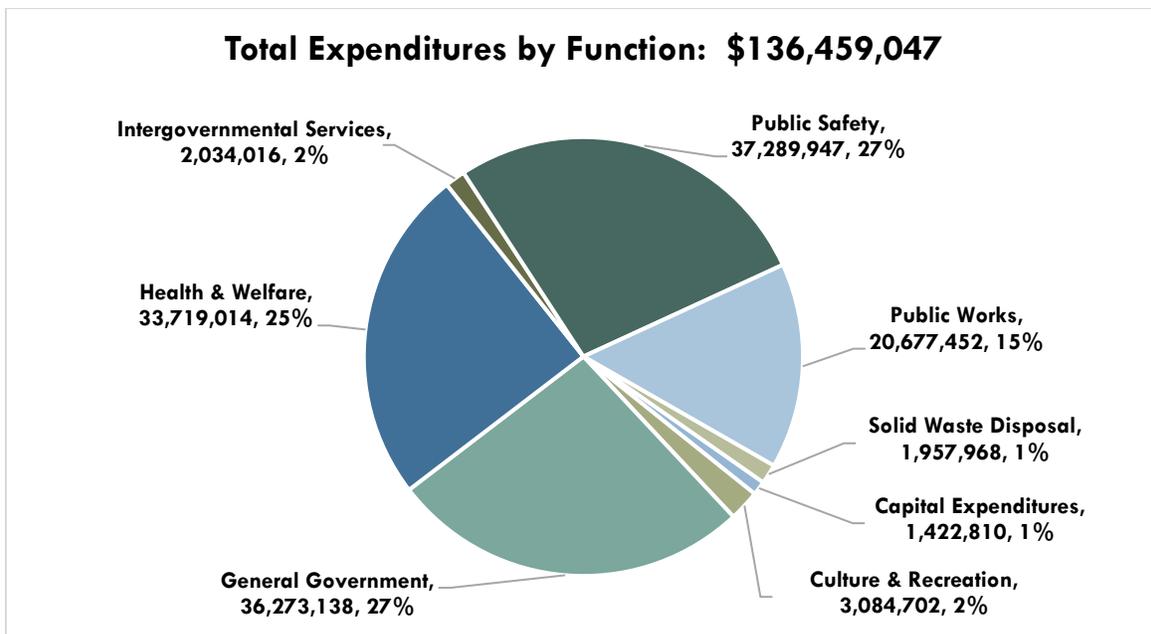
YOUR DOLLAR AT WORK.....

Garfield County provides a full range of services including public safety; public works; health and welfare; recreational and cultural events; and general government services. The totals below are the operating expenditures budgeted by use and function.

Expenditures by Use: \$136,459,047



Budget by Function: \$136,459,047



General Government 27¢

- Services provided by the offices of Elected Officials: Board of County Commissioners, Assessor, Clerk and Recorder, Treasurer, Public Trustee, and Surveyor.
- Services provided by administrative departments: County Manager, County Attorney, Community Development, Communications, Facilities Management, Finance, Human Resources, Information Technology and Procurement.
- Grants including those to non-profits and municipalities for infrastructure improvements.

Health and Welfare 25¢

- Programs provided by the Department of Human Services such as child welfare; adult protection; economic security; childcare quality and licensing; senior programs; and child support enforcement.
- Programs provided by the Public Health Department such as air quality monitoring; vaccinations; dental care; and other public healthcare.

Culture and Recreation 2¢

- County events such as the county fair, livestock auction, and energy symposium.
- Services provided by the County's fairgrounds.
- Agricultural and educational programs provided by the Colorado State University Extension Office.
- Solid waste management operations including recycling, waste reduction and hazardous waste disposal.

Public Safety 27¢

- Law enforcement services and facilities provided by the Sheriff's Office including the county jail, patrol, investigations and emergency management.
- Services provided by the 9th Judicial District Attorney's Office of the State of Colorado.
- Criminal Justice services including the community corrections facility.

Public Works 15¢

- Construction and maintenance of the county's road and bridge systems.
- Operations and capital improvements at the Rifle Garfield County Airport.
- Vegetation management programs including weed and pest control and tamarisk removal.
- Construction and maintenance within the Travelers Highland Public Improvement District.

Intergovernmental 2¢

- Repair and maintenance costs for all county vehicles and equipment.

Solid Waste 1¢

- Solid waste management operations including recycling, waste reduction and hazardous waste disposal.

Capital Expenditures 1¢

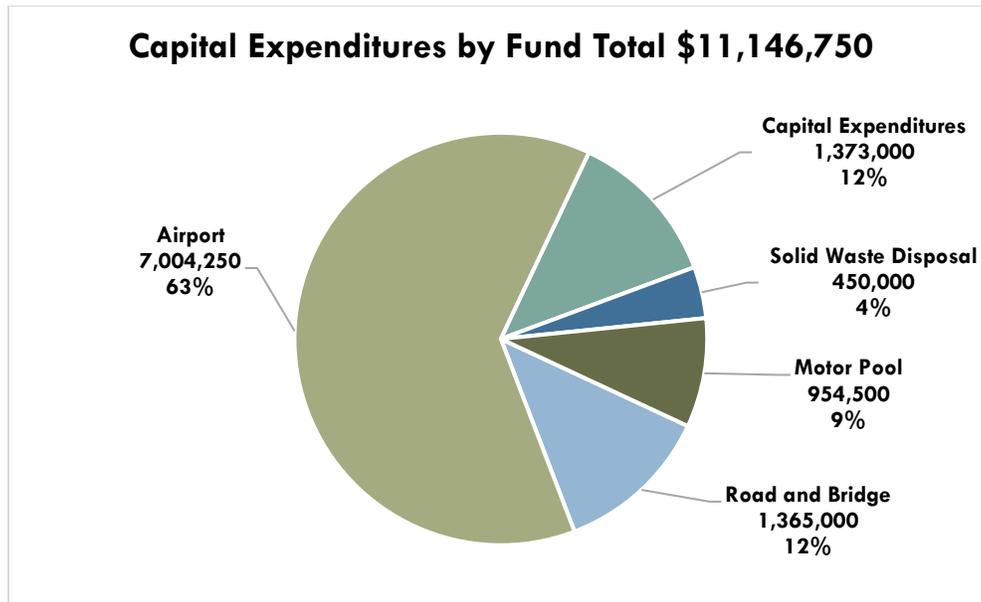
- Includes funding for capital investment in facilities, technology, equipment and infrastructure.

Total \$1.00

- This is how each dollar of your tax dollars is spent, providing the full range of services to the Citizens of Garfield County.

CAPITAL.....

The 2026 budget includes capital projects included in the Multi-Year Capital Plan, totaling **\$11,146,750**. The breakdown of capital expenditures by fund is as follows:



Key Capital Projects

Airport Fund

- Phase I Main Ramp Replacement
- Asphalt Improvement
- Airport Security Access System
- Interior Building Upgrades

Capital Expenditures Fund

- Emergency Management Drone Replacement
- (2) Courthouse Security Scanners
- Jail Medical Monitor for Inmates
- Jail Replacement Body Scanner
- IT Equipment and Cybersecurity Tools and Services Upgrades
- District Court Building Upgrades
- Fairgrounds CAT T750 Skid steer
- Fairgrounds Mobile Stage

Motor Pool Fund

- (6) Sheriff's Office Replacement Vehicles + Upfitting
- (2) Airport Replacement Vehicles
- (1) Road & Bridge Replacement Vehicles
- (1) IT Replacement Vehicle
- (1) Fairgrounds Replacement Vehicle + Upfitting

Road and Bridge Fund

- Battlement Mesa Drainage Project
- (2) Crack Sealer Machines
- (1) Tandem Plow Truck + Upfitting
- (1) Water Trucks

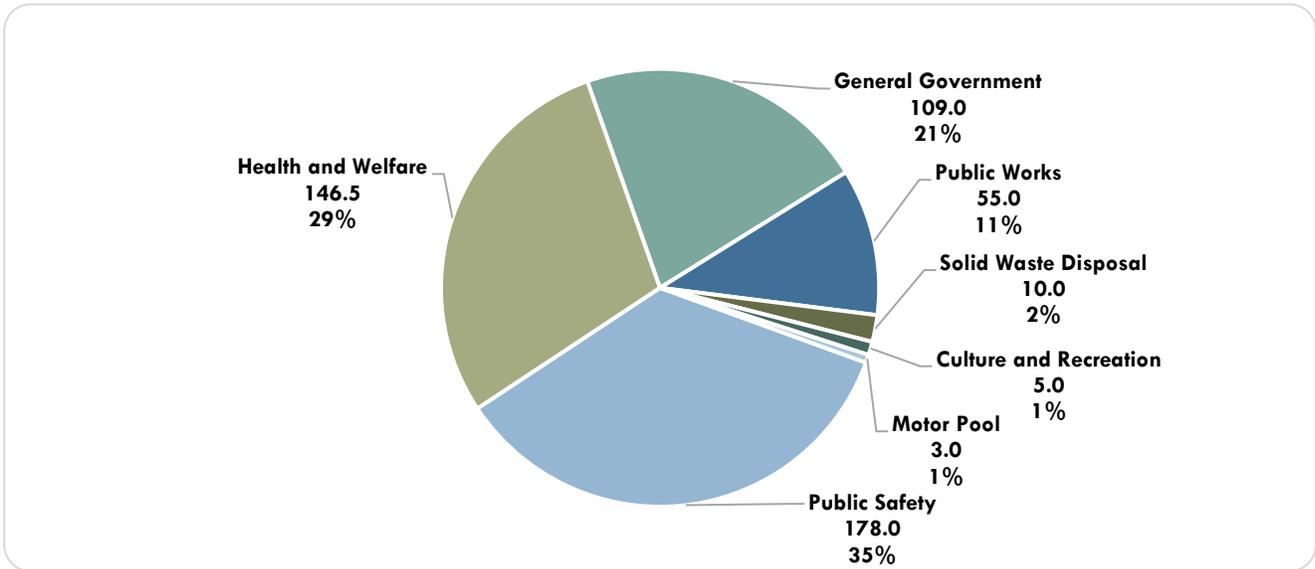
Solid Waste Disposal Fund

- Design Plan for Gas Collection and Control System (GCCS)
- New/Used Dozer

PERSONNEL.....

The 2026 budgeted headcount is 506.5 and includes personnel costs totaling **\$62,363,245**. Personnel costs comprise of salaries and wages for Garfield County employees; benefits including but not limited to include retirement, health, vision, and dental insurance; an annual merit pay increase; various equity adjustments for certain positions; a health and wellness program. In 2026, **32 positions countywide were frozen** and not funded in the 2026 budget.

2026 Personnel Distribution: 506.5



2026 Personnel Expenditures by Type: \$62,363,245

