

# Garfield County, CO

## 2026 Adopted Budget



Garfield County | 108 8<sup>th</sup> Street | Glenwood Springs | Colorado

970.945.1377 | [www.garfieldcountyco.gov](http://www.garfieldcountyco.gov)

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## SECTION I – BUDGET MESSAGE

### BUDGET MESSAGE

January 30, 2026



County Administration

108 8<sup>th</sup> Street

Glenwood Springs, Colorado 81601

#### Dear Commissioners and Citizens of Garfield County,

We are pleased to present the **2026 Adopted Budget for Garfield County**. This document reflects a comprehensive six-month process involving departmental reviews, budget workshops, and public hearings with participation from Elected Officials, Department Heads, the Board of County Commissioners, and the Citizens of Garfield County. Adopted on **November 17, 2025**, the budget complies with the Local Government Budget Law of Colorado, Generally Accepted Accounting Principles (GAAP), and all applicable statutes.

The budget serves as Garfield County's financial roadmap for the coming year—allocating resources to support the Board's policy priorities and those of the County's Elected Officials, while aligning with available revenues. It provides the funding necessary to maintain current service levels, support efficient operations, and responsibly invest in capital assets and infrastructure.

#### Purpose of the Budget

The 2026 Adopted Budget is designed to fulfill four primary purposes:

1. **Policy Direction:** Express the priorities and directives established by the Board of County Commissioners.
2. **Operational Guidance:** Provide staff with the framework to manage and control financial resources in accordance with accepted governmental financial practices.
3. **Financial Planning:** Present a comprehensive financial plan for the fiscal year, outlining projected revenues and planned expenditures.
4. **Public Communication:** Offer residents a clear understanding of how the County operates and how services are funded.

## Budget Direction

The 2026 budget was developed with the goal of maintaining service levels while adapting to existing resources and declining revenues. The Budget Management Team grounded its recommendations in the following guiding principles:

- Identify opportunities to increase revenues and reduce expenditures.
  - Continue the hiring freeze in place from July 2025 through December 2026.
  - Evaluate departmental staffing levels to identify efficiency opportunities.
  - Advance only high-priority Category “A” capital projects.
  - Assess health insurance premiums and merit (cost-of-living) increases in relation to inflation.
- 

## Budget Overview

For 2026, the County estimates **\$125,969,276 in revenues** and appropriates **\$136,459,047 in expenditures**. The difference will be funded through planned use of fund balances to support discretionary grants and capital projects, resulting in a **drawdown of \$10,489,771**. The projected **year-end fund balance is \$115.5 million**.

Operating expenditures exceed operating revenues by **\$3,210,859**, requiring the use of General Fund reserves to maintain a balanced operating budget. Operating expenditures total **\$118,651,971**, a **0.75% increase** over 2025.

## Capital & Discretionary Investments

The budget includes **\$11,146,750** in targeted capital investments across facilities, technology, equipment, and infrastructure, including:

- Motor pool vehicle replacements
- Heavy equipment purchases, including a landfill dozer
- Courthouse security scanners, medical monitors, and jail body scanner replacements
- IT equipment and cybersecurity upgrades
- Phase I of the Airport’s main ramp replacement project

Discretionary expenditures total **\$6,660,380**, supporting:

- Public transportation services
  - Community events
-

- Grants to nonprofit organizations
- Grants to other governments

### Personnel Costs

Personnel expenditures increased by **\$314,000** over 2025 and include:

- Employee and dependent health insurance coverage
- A **3.0% merit increase**
- Continuation of the County's health and wellness initiative
- The hiring freeze froze 32 positions countywide.

Budgeted headcount rises from **504 in 2025 to 506.5 in 2026**.

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### Budget Challenges

The 2026 adopted budget incorporates a **\$974,000 decline in revenues** from the 2025 adopted budget, driven primarily by reductions in:

- Property tax revenue
- Severance taxes
- Grants and other revenue sources

Although the Airport's capital project increases total revenues, the County continues to face significant financial challenges due to decreased oil and gas property taxes.

2026 total revenues, compared to 2025 estimated revenues, will **decrease by slightly more than \$4 million**, an overall decrease of 3.1 percent.

Garfield County's revenue base remains vulnerable to fluctuations in the **commodity-driven oil and gas industry**, leading to reduced property tax collections and inconsistent severance tax revenue. This volatility limits the resources available to maintain service levels.

**High inflation** continues to increase the cost of operations, capital projects, and community grant programs.

**Employee retention** remains difficult in a competitive labor market, requiring adjustments to compensation and benefits while confronting rising health insurance costs. The hiring freeze implemented in July 2025 is intended to help stabilize future budgets.

With declines in both operating and discretionary revenues, balancing the 2026 budget proved increasingly difficult. As a result, the County will utilize General Fund reserves to:

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- Balance the operating budget
- Fund discretionary grants
- Support high-priority capital projects

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## Conclusion

Garfield County continues to see growing demand for services, especially in **Human Services, Public Health, and Public Safety**. Guided by the Board's direction, staff will focus on controlling expenditures, seeking additional revenue opportunities, managing operations under the hiring freeze, and prioritizing only essential capital investments.

Through prudent financial management and continued attention to efficiencies, the County will maintain high-quality services and meet the Board's objectives in 2026.

The 2026 Adopted Budget and the County's strategic, policy-driven approach ensure that Garfield County can responsibly deliver services, invest in critical infrastructure, and retain a strong financial position.

We extend our appreciation to the Board of County Commissioners, Elected Officials, Department Heads, County staff, and the citizens of Garfield County for their collaboration and contributions to the development of the 2026 budget.

Sincerely,



*Fred Jarman*  
**County Manager and Budget Officer**



*Jamaica Watts*  
**Finance Director**

## SECTION II – INTRODUCTION

### ABOUT GARFIELD COUNTY

#### Location

Garfield County is one of Colorado’s largest counties, covering 2,947 square miles (1,886,336 acres) near the state’s western border. It lies about 150 miles west of Denver and 330 miles southeast of Salt Lake City, with a 70-mile stretch of Interstate 70 following the Colorado River through the county.

The county’s geography is diverse.

- The western region consists of sparsely populated high-desert plateau.
- The eastern region includes the western foothills of the Rocky Mountains and is home to most of the county’s 63,174 residents.

About 60% of all land in Garfield County is federally owned, divided among:

- Bureau of Land Management: 615,973 acres
- U.S. Forest Service: 515,865 acres
- Bureau of Reclamation: 2,335 acres

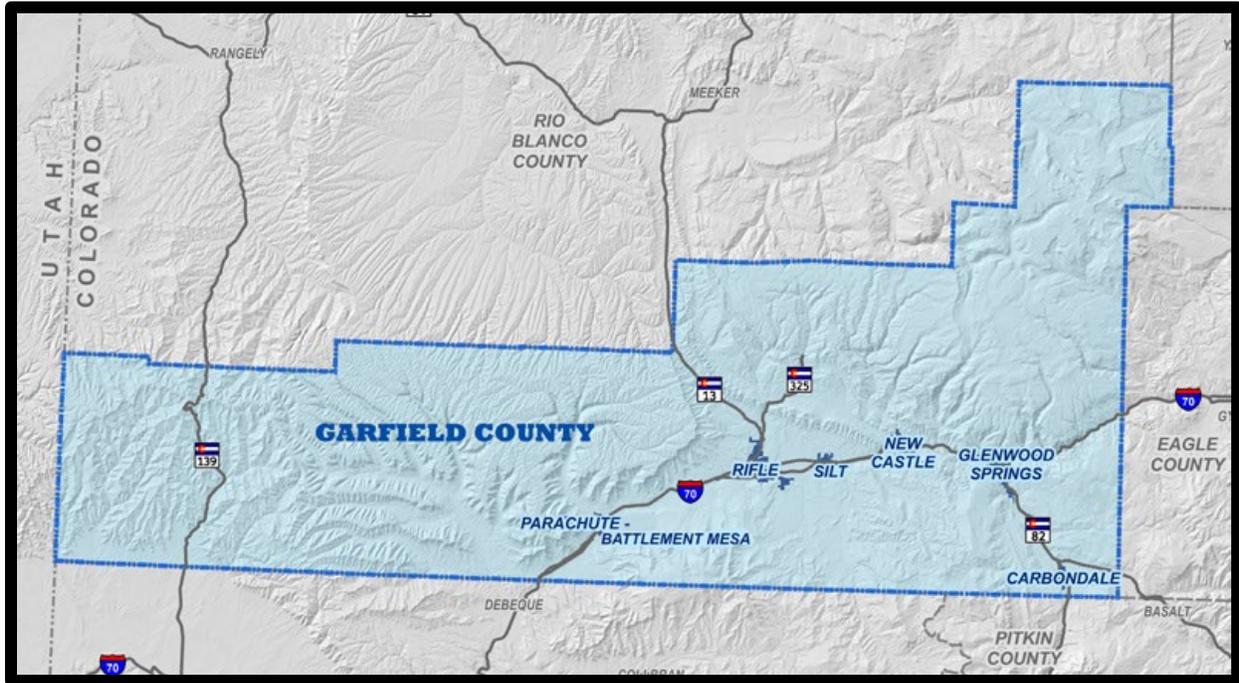
Garfield County includes six municipalities: Glenwood Springs, New Castle, Carbondale, Rifle, Parachute, and Silt.

Economically, Garfield County is closely tied to its neighbors—Rio Blanco, Mesa, and Pitkin counties—through natural resource extraction, tourism, and ranching.

- Mesa County, home to Grand Junction, is the region’s largest urban center and provides retail, healthcare, and services for much of western Colorado and parts of eastern Utah.
- Rio Blanco County is sparsely populated but resource-rich, with significant potential for future development.
- Pitkin County, including Aspen and Snowmass Village, connects to Garfield County primarily via Highway 82. Many workers in Pitkin County live in Garfield County, creating strong commuter and economic ties.

Within Garfield County, Rifle has grown rapidly and is now the largest city by population, supported by more affordable housing and expanding retail activity. Glenwood Springs, the county seat and the second-largest community, serves as a regional hub for shopping, tourism, and services, drawing demand from Pitkin County residents and nearby Eagle County communities such as Eagle, Gypsum, and Basalt.

### Garfield County and Incorporated Municipalities



## History

Garfield County was founded on February 10, 1883, eight years after Colorado achieved statehood. It was named in honor of President James A. Garfield, the 20th President of the United States, who had been assassinated two years earlier. Garfield County, Colorado is one of six counties in the nation named after President Garfield; the others are located in Montana, Nebraska, Oklahoma, Utah, and Washington.

The region has a long history of human habitation. Archaeological evidence on Battlement Mesa shows settlements from about 3,000 years ago. For centuries, the Tabeguache Utes lived along the Colorado and Roaring Fork Rivers, using more than 7,000 square miles of hunting grounds and the healing waters of the Glenwood Hot Springs. The first documented European visitors were Franciscan friars Silvestre Escalante and Francisco Dominguez in 1776. Early settlers who followed were predominantly German, Irish, and English.

Prospectors reported carbonate deposits in the 1870s, prompting the creation of mining camps such as Fort Defiance and Carbonate City—the latter becoming Garfield County’s first county seat before being abandoned. In August 1883, the county seat was moved to Glenwood Springs, and the first county election was held that November.

Glenwood Springs, originally named Defiance, developed at the confluence of the Colorado and Roaring Fork Rivers. The arrival of the Denver and Rio Grande Railroad in 1887 connected the county to Denver, Aspen, and other regional mining towns—a role rail service continues to support today. That same year, the Glenwood Hot Springs Pool was constructed, becoming a nationally known attraction for over 139 years.

The area’s landscape and economy were heavily influenced by federal land designations. In 1891, the White River National Forest—now home to 10 “14ers” (mountain peaks over 14,000 feet), 8 wilderness areas, and 11 major ski resorts—was originally established as the White River Plateau Timber Reserve, shaping development patterns and regional tourism for more than a century. Garfield County has significant natural gas, oil shale, and shale gas reserves. Advances in extraction technology and higher gas prices fueled a major energy boom between 2002 and 2009, and natural gas production remains a key economic driver.

Tourism has also been a long-standing part of the local economy, with hot springs attractions, accessible lodging along I-70, hiking and biking trails, vast ATV and UTV terrain, and robust hunting and fishing services. More recently, tourism-driven construction and second-home development in nearby Pitkin and Eagle counties have expanded jobs and housing demand throughout Garfield County. Over the past few decades, many retirees have also moved to Garfield County for its mild climate, recreation, and open spaces.

Today, the county’s economy still reflects the same foundations established more than a century ago—natural resource development, agriculture, tourism, and regional services—while balancing concentrated river-valley communities with large stretches of federal lands and lightly populated plateaus. The western region of the county, in particular, continues to grow as a residential and service hub for both Garfield County and workers from our neighboring counties positioning Western Garfield County for potential future growth tied to affordable housing and energy development.



## DEMOGRAPHICS

### Population

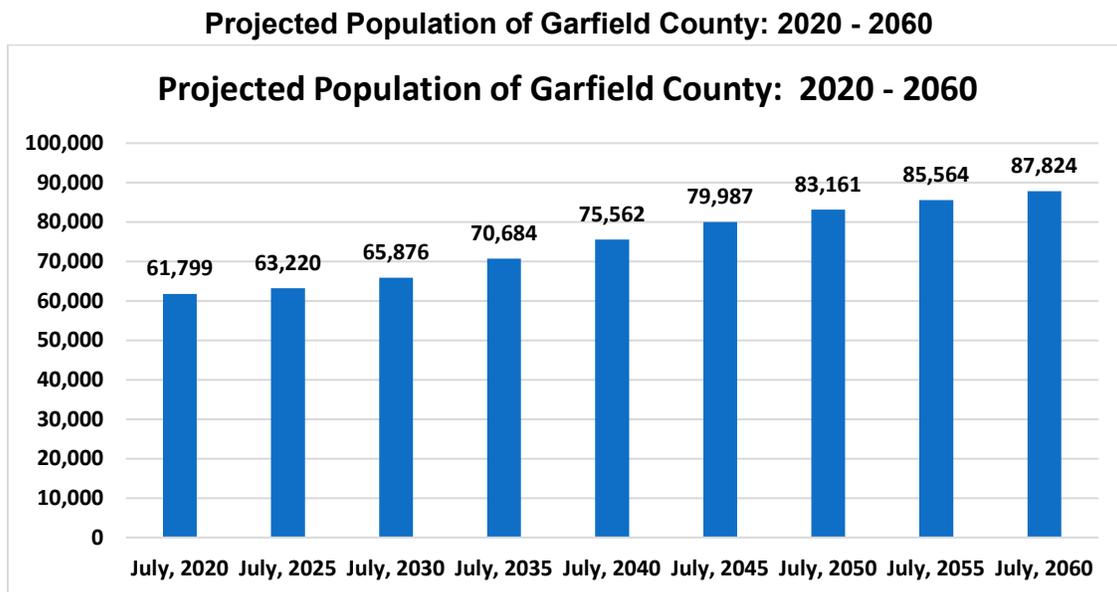
Garfield County’s population is estimated to have grown to 63,220 residents in 2025, making it the 13th most populated county out of Colorado’s 64 counties. Population growth has been steady for several decades, and the county is expected to continue growing at 1–2% annually in the coming years.

The county’s six municipalities are distributed along key river corridors.

- New Castle, Silt, Rifle, and Parachute extend westward along Interstate 70 and the Colorado River.
- Glenwood Springs, located at the confluence of the Colorado and Roaring Fork Rivers, is the county seat.
- Carbondale, to the southeast, sits at the confluence of the Crystal and Roaring Fork Rivers.
- 

In 2022, Rifle surpassed Glenwood Springs to become the largest community by population in the county.

Garfield County’s population is predominantly Caucasian (62.82%), with a significant Hispanic population (33.59%), reflecting demographic patterns common across Western Colorado.



Source: Colorado Department of Local Affairs State Demography Office

**Population of Cities and Towns within Garfield County (alphabetical)**

Municipality	Population Estimates 2024
Carbondale	6,527
Glenwood Springs	10,230
New Castle	4,981
Parachute	1,375
Rifle	10,674
Silt	3,816
Unincorporated Area	25,571

Source: Colorado Department of Local Affairs State Demography Office, (Pop Est. July 1, 2024)

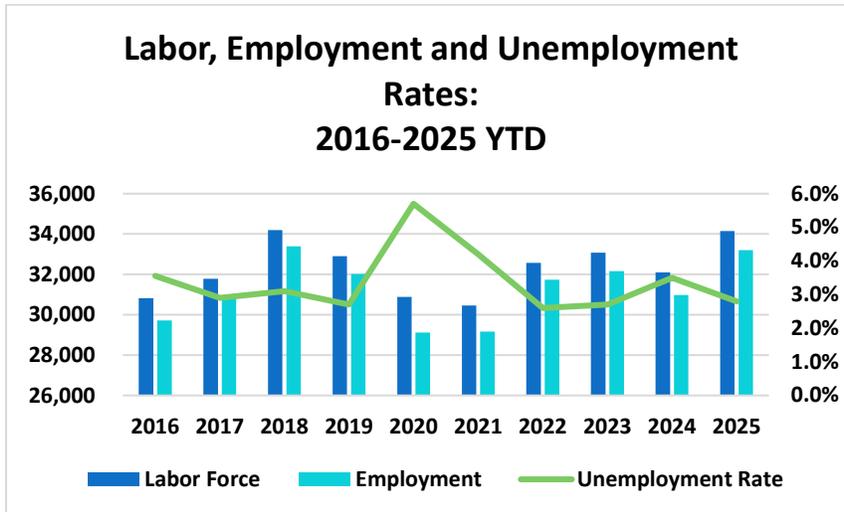
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## ECONOMIC CONDITIONS

### Labor Force and Employment

Colorado and Garfield County both reached an unemployment peak of 5.7% in April 2020, the highest rate recorded since comparable data began in 1976. Garfield County’s unemployment rate fell sharply in 2021 and 2022 but then began to rise again from 2022 through 2024. In 2025, the trend reversed, and the unemployment rate declined to 2.8%, placing Garfield County well below the State of Colorado’s 3.6% rate.

**Labor, Employment and Unemployment Rate: 2016-2025 YTD**



Source: Colorado Department of Labor and Employment

Income data also shows differences between the county and the state as a whole. In 2024, Garfield County's median household income was 6.81% lower than the statewide median. Per capita income was 16.31% lower than the state average. However, the county's poverty rate stood at 9.1%, slightly better than Colorado's overall 9.6% rate.

## Industry Sector Overview

At the end of 2024, Garfield County had 35,347 jobs, reflecting a 3% increase over 2023. Several sectors saw notable year-over-year growth, led by:

- Educational Services (+13%)
- Other Services, except Public Administration (+12%)
- Health Care and Social Assistance (+9%)
- Mining, Quarrying, and Oil & Gas Extraction (+9%)
- Manufacturing (+9%)

Government remained the county's largest employment sector, with 5,523 jobs across local, state, and federal agencies. Construction held the second-largest share with 5,205 jobs, followed by Health Care and Social Assistance with 3,657 jobs.

A few industries experienced declines, including Agriculture (-16%), Wholesale Trade (-6%), Transportation and Warehousing (-4%), Information (-4%), and Finance and Insurance (-1%).

Overall, Garfield County's labor market showed **stable growth**, driven especially by education, personal services, health care, and energy.

**Top Employers by Industry Type (NAICS): 2024**

Industry Type		2023	2024	% Change YoY
1	Government (Local, State & Federal)	5,344	5,523	3%
	Local Government	4,662	4,838	4%
	State Government	439	437	0%
	Federal Government	243	248	2%
2	Construction	4,974	5,205	5%
3	Health Care and Social Assistance	3,368	3,657	9%
4	Retail Trade	3,482	3,479	0%
5	Accommodation and Food Services	3,262	3,257	0%
6	Professional, Scientific, and Technical Services	2,440	2,490	2%
7	Administrative and Support and Waste Management and Remediation Services	1,969	1,990	1%
8	Real Estate and Rental and Leasing	1,662	1,707	3%
9	Other Services (except Public Administration)	1,396	1,558	12%
10	Arts, Entertainment, and Recreation	1,232	1,287	4%
11	Mining, Quarrying, and Oil and Gas Extraction	912	994	9%
12	Transportation and Warehousing	877	845	-4%
13	Educational Services	592	668	13%
14	Finance and Insurance	660	652	-1%
15	Wholesale Trade	616	579	-6%
16	Manufacturing	467	508	9%
17	Information	283	271	-4%
18	Agriculture, Forestry, Fishing and Hunting	307	259	-16%
19	Utilities	222	221	0%
20	Management of Companies and Enterprises	195	195	0%
21	Unclassified	9	2	-78%
	<b>Total Jobs</b>	<b>34,269</b>	<b>35,347</b>	<b>3%</b>

*Source: Colorado Department of Local Affairs*

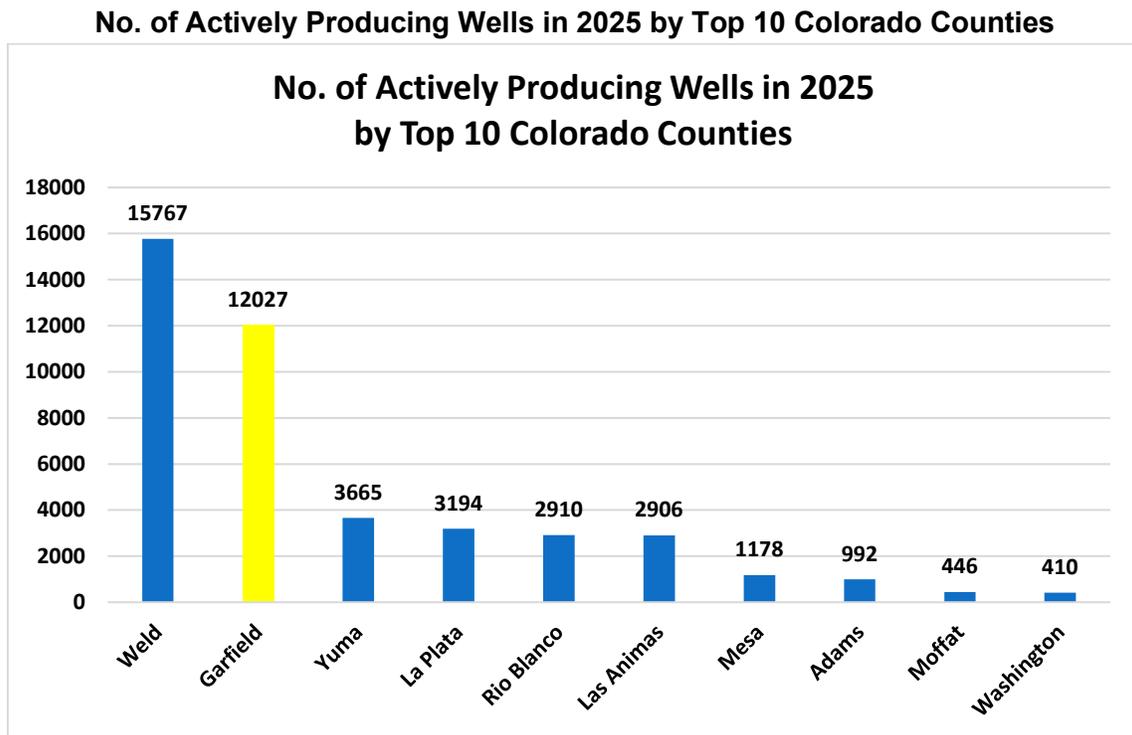
## Energy and Natural Resource Industry

Even though energy production in Garfield County has declined in recent years, the county is still one of Colorado’s major contributors to natural gas production.

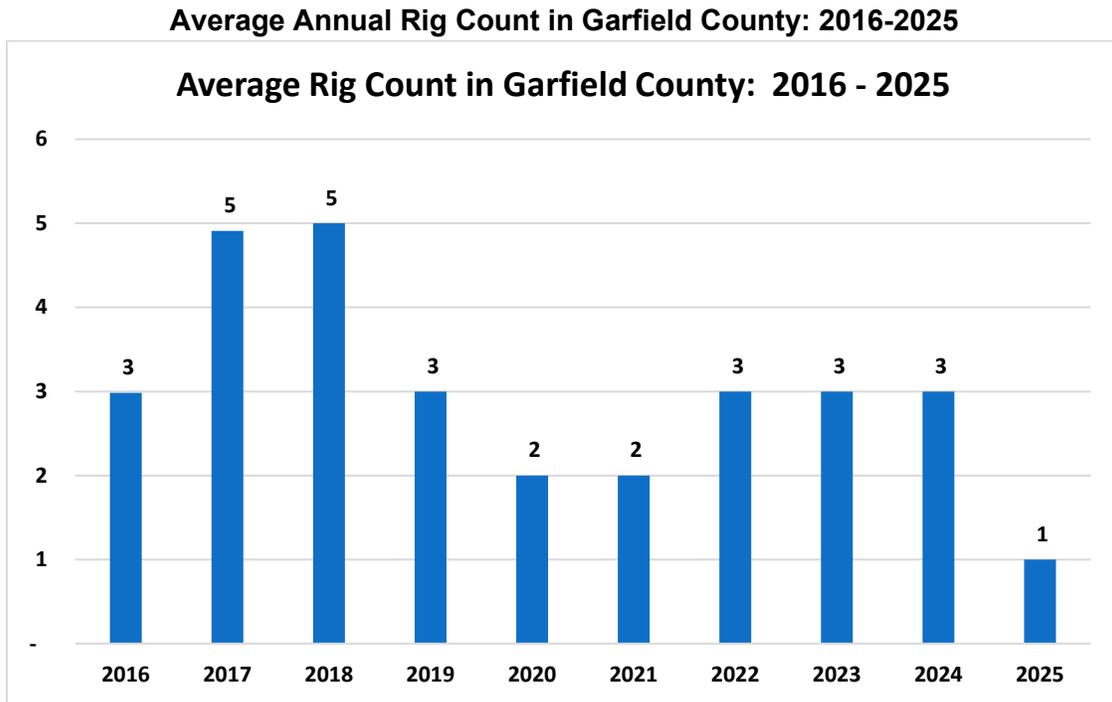
In 2025, Garfield County was the second-largest natural gas producer in the state. It also had the second-highest number of actively producing wells: 12,027, coming in just behind Weld County’s 15,767 wells.

Drilling activity, however, has slowed significantly. In 2025, Garfield County averaged only one active drilling rig, the lowest average rig count the county has seen in the past ten years.

This indicates continued production from existing wells, but very limited new drilling.



*Source: Energy & Carbon Management Commission*



*Source: Energy & Carbon Management Commission*

Garfield County’s budget is closely tied to the energy industry, especially oil and gas. When production levels change, the County does not feel the financial effects right away. There is a built-in two-year delay between when oil and gas are produced and when the County receives the related property tax revenue.

Here is how the assessment cycle works:

- Oil and gas production is assessed every year.
- Overall property values (including oil and gas properties) are reassessed every two years.

For many years, oil and gas made up the bulk of the County’s property tax base.

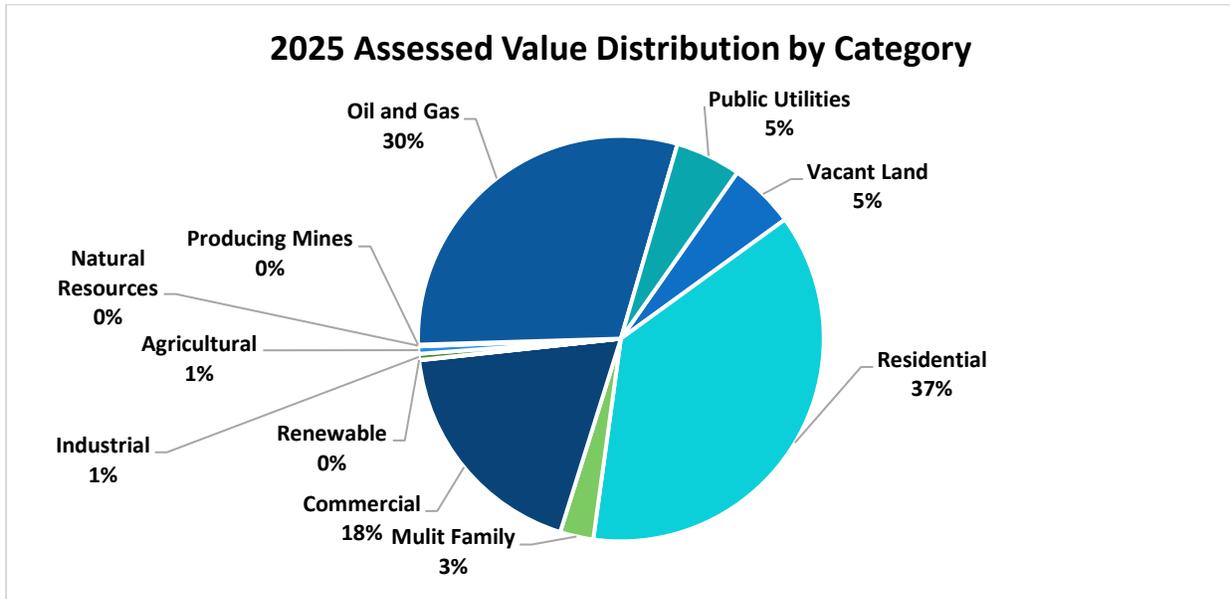
- 2011–2015: Over 70% of all assessed property value came from oil and gas.
- 2021: This dropped sharply to 40%.
- 2022: Rebounded to 56%.
- 2023: Increased again to 58%.
- 2024: Fell back to 44%.
- 2025: Dropped significantly to 30%, the lowest percentage of the property tax base in well over a decade.

Because of this steep decline from 2023 to 2025, the County planned for this reduction in oil and gas related property tax revenue in 2026 (due to the two-year lag).

For additional context, the Henry Hub Spot Price—a major benchmark for natural gas prices—averaged \$3.53 in 2025, which reflects relatively soft market conditions and helps explain declining oil and gas production values.



**2025 Assessed Value Distribution by Category**



Source: Garfield County Assessor

In 2025, Garfield County’s property tax base remains heavily concentrated in the energy sector. Eight of the County’s Top 10 taxpayers are oil- and gas-related companies, reflecting the continued importance of the industry to county revenues and the services Garfield County provides. The remaining top taxpayers include one public utility and one railroad company, rounding out the top 10 list.

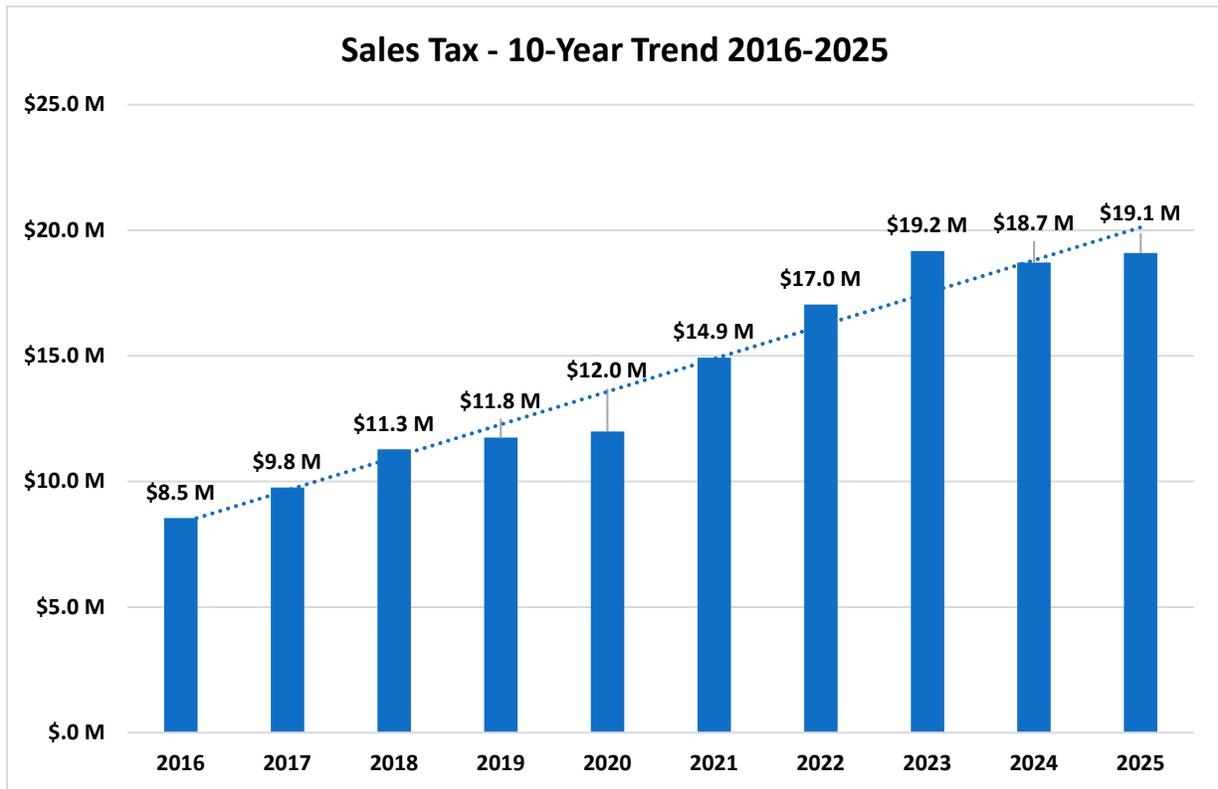
<b>TOP 10 TAXPAYERS IN 2025</b>
<b>TEP ROCKY MOUNTAIN LLC</b>
<b>QB ENERGY OPERATING LLC</b>
<b>PUBLIC SERVICE COMPANY OF CO</b>
<b>TEP ROCKY MOUNTAIN LLC</b>
<b>UNION PACIFIC RAILROAD</b>
<b>TERRA ENERGY PARTNERS, LLC</b>
<b>BARGATH, INC.</b>
<b>TEP ROCKY MOUNTAIN LLC</b>
<b>GRAND RIVER GATHERING LLC</b>
<b>CHEVRON NORHTH AMERICA EXPLO &amp; PROD CO</b>

Source: Garfield County Assessor

## Retail and Tourism

Retail and tourism continue to be major contributors to Garfield County’s economy alongside the natural resources sector. Retail sales have increased steadily over the past decade, with 2023 marking the strongest retail year in ten years. In 2025, sales tax revenues grew 2 percent compared to the previous year, showing continued economic resilience.

### Garfield County Gross Sales Tax Collections (before Treasurer’s Fees): 2016-2025



Sales tax collections remain geographically concentrated:

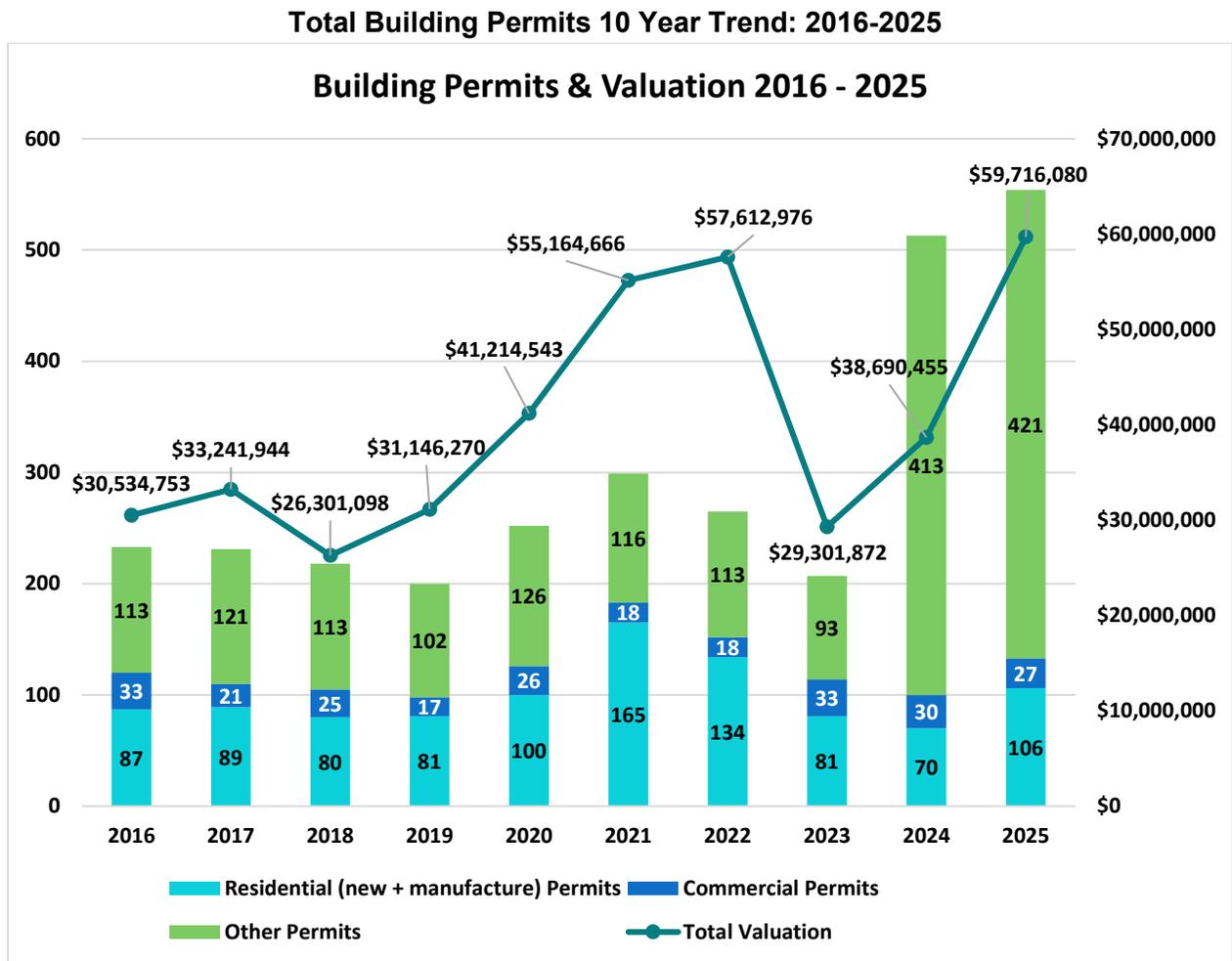
- 53% from Glenwood Springs and Rifle
- 25% from unincorporated Garfield County
- 22% from all remaining municipalities combined

Across industries, retail trade accounts for 29% of total sales tax collections, while accommodation and food services contribute 15%.

## Construction

Building permit activity is a strong indicator of construction trends in Garfield County. In 2025, the total number of residential, commercial, and other permits issued increased by 8% compared to 2024. Even more notable, total permit valuations rose by 54%, reflecting significant growth in project size, scope, and/or investment.

A 10-year view (2016–2025) of building permits shows how construction activity has evolved across the county.



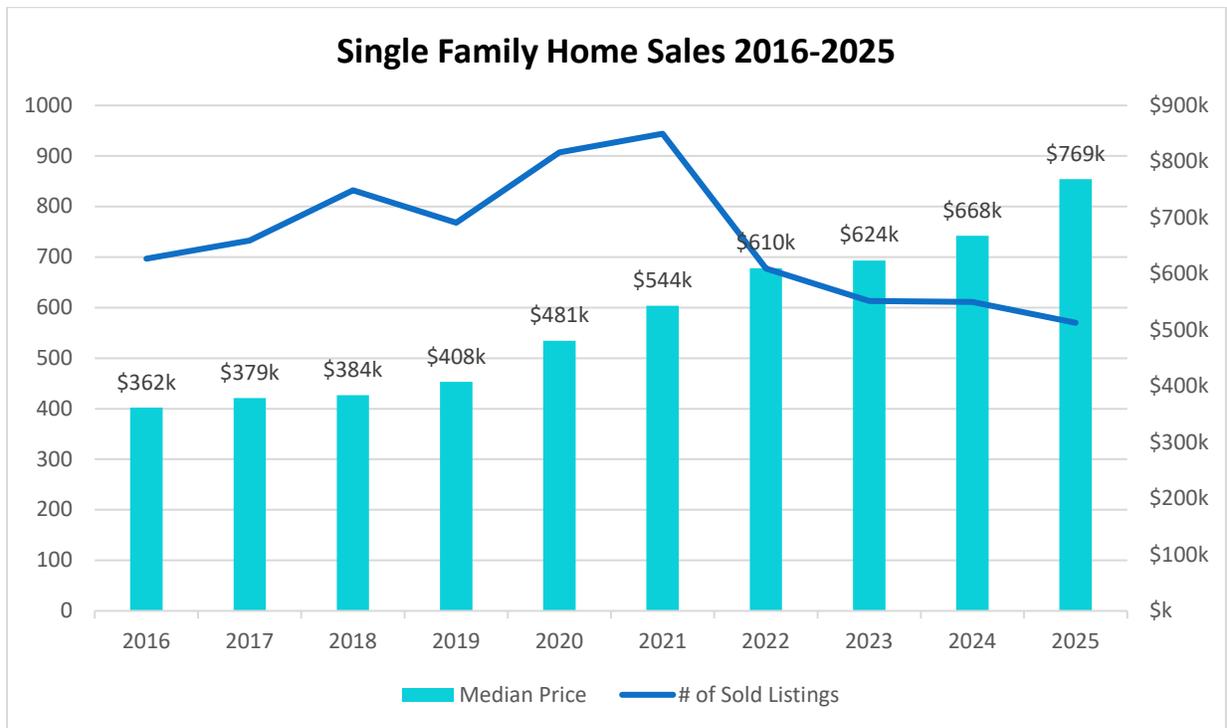
## Real Estate

Housing prices in Garfield County continue to climb sharply. The median price of a single-family home in 2025 is now more than double what it was ten years ago.

Despite the rapid rise in prices, the housing market saw fewer transactions: single-family home sales declined by 6.7% in 2025, while the median sale price increased 15.1% compared to 2024.

The 10-year trend (2016–2025) of sales volume and median prices illustrates the sustained upward pressure on home values across the county.

**Single Family Home Sales and Median Price: 2016-2025**



*Source: Colorado Association of Realtors® Market Trends Statistical Reports based on data provided by the Multiple Listing Services (MLS) in Colorado.*

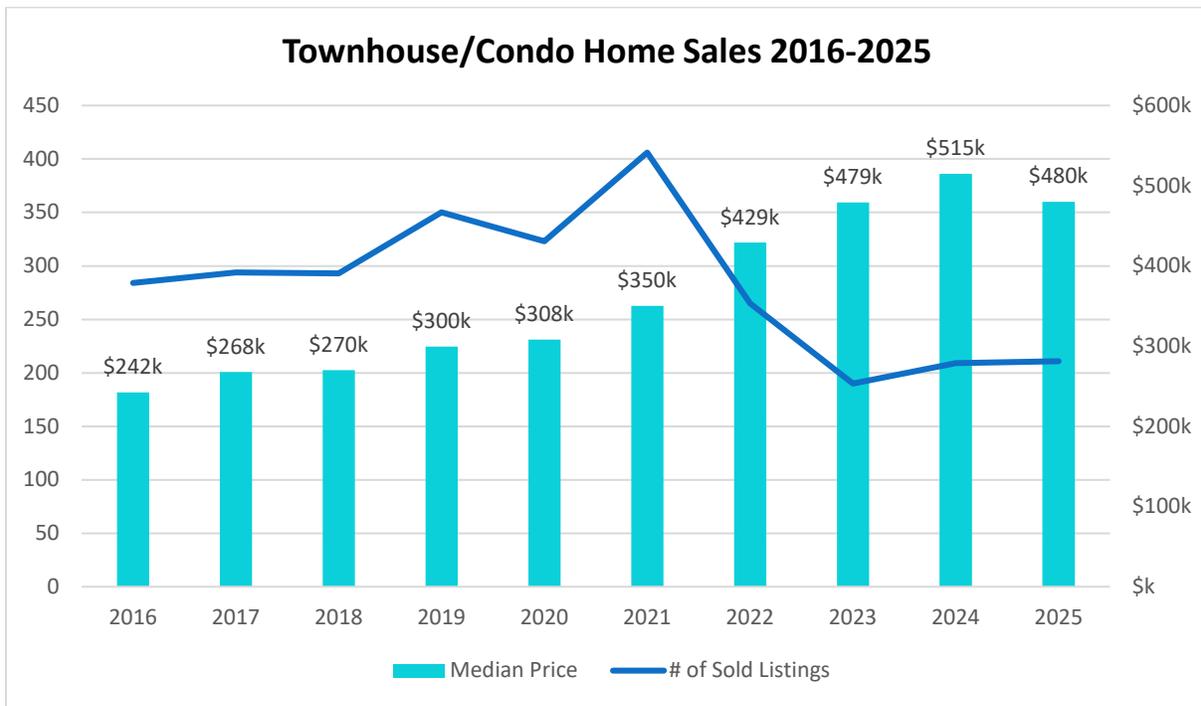
*The metrics do not include “For Sale by Owner” transactions or any new construction.*

Townhouse and condominium prices in Garfield County have risen sharply over the past decade, with the median value now more than double what it was ten years ago.

In 2025, sales activity ticked upward, with the number of units sold increasing by 1%. At the same time, the median sale price declined by 6.8% compared to 2024, indicating a slight easing in prices despite continued demand.

The 10-year trend (2016–2025) of townhouse and condo sales illustrates a long period of price appreciation along with year-to-year variability in sales volume.

**Townhouse/Condo Home Sales and Median Price: 2016-2025**



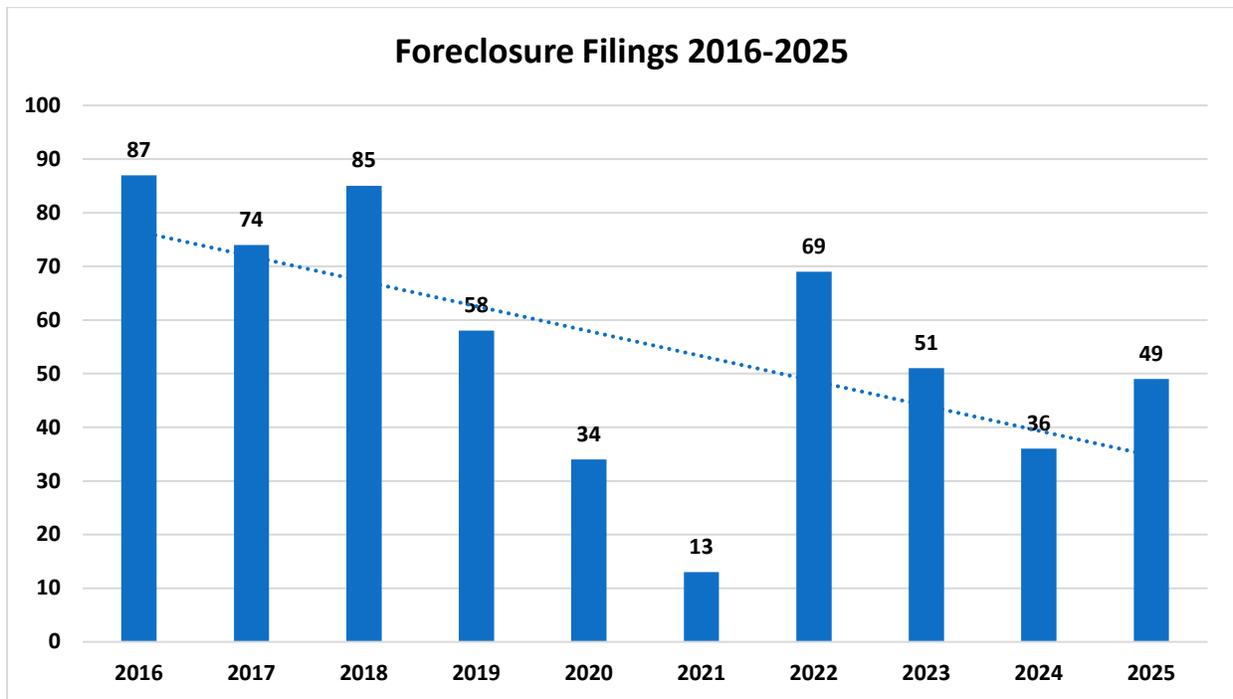
*Source: Colorado Association of Realtors® Market Trends Statistical Reports based on data provided by the Multiple Listing Services (MLS) in Colorado. The metrics do not include “For Sale by Owner” transactions or all new construction.*

## Foreclosures

Foreclosure activity in Garfield County has generally been trending downward over the past decade. From 2015 through 2021, filings steadily declined, reaching a 10-year low of just 13 foreclosures in 2021. In 2022, filings returned to pre-pandemic levels, followed by gradual decreases in both 2023 and 2024.

However, 2025 saw an increase, with 49 total foreclosure filings. While this is higher than the prior two years, it is still below the 10-year annual average of 56 filings, indicating that foreclosure activity remains relatively moderate compared to historical patterns.

**Foreclosure Filings: 2016-2025**



Source: Garfield County Public Trustee



**Garfield County  
Board of County Commissioners**



*From Left to Right:  
Garfield County Commissioners, Mike Samson, Tom Jankovsky, and Perry Will  
Photo Credit: Garfield County Marketing Dept. January 2025 Swearing In Ceremony*

## SECTION III – STRATEGIC PLAN

### STRATEGIC PLAN – EXECUTIVE SUMMARY

The Garfield County Board of County Commissioners' (BOCC) 2026 Policy Directives and Strategic Priorities advance the County's mission to deliver high-quality public services that protect public health, safety, and welfare. These priorities reflect direction provided through public hearings and adoption of the 2026 budget and are intended to guide County leadership and operations throughout the year. They complement ongoing services and established work plans and form part of a dynamic, adaptive strategic planning process that will continue through 2026.

#### **Infrastructure & Strategic Investment**

Garfield County will continue to invest in critical infrastructure that supports economic vitality, public safety, and quality of life. A primary focus in 2026 is completion of the Rifle–Garfield County Airport 10-Year Master Plan and Business Plan, positioning the airport as a regional general aviation and economic development hub. Private and commercial hangar development, construction of a second Fixed Base Operator (FBO), and competitive allocation of development parcels will advance in 2026, strengthening aviation capacity and regional economic impact. The airport will also continue to serve as a critical wildfire response and interagency operations hub for aerial firefighting.

The County will maintain and improve its road and bridge system, including potential completion of CR 215 Phases 3 and 4, annual chip seal and paving programs, and drainage improvements in Battlement Mesa, while leveraging state and federal grants whenever possible.

Continued leadership in broadband infrastructure remains a priority. Working with Region 10 and local partners, the County will advance middle-mile and last-mile connectivity from Carrier Neutral Locations (CNLs), expand service to underserved areas, increase competition, and promote the use of the County's communication towers. Garfield County Landfill infrastructure will also advance through amendments to the Landfill Master Plan and EDOP, incorporation of adjacent County land (the Langstaff property), and completion of state approvals and federal land agreements. The County will also maximize use of the Fairgrounds as a year-round event venue through staffing, promotion, and capital investments.

#### **Public Health & Human Services**

Garfield County remains committed to supporting vulnerable populations and promoting community well-being. Priorities include services for seniors, including reevaluation of congregate and home-delivered meal programs and transportation services to ensure cost-effective, sustainable delivery models. The Department of Human Services will continue to support families,

individuals, and nonprofit partners, while advancing Permanent Supportive Housing initiatives and addressing chronic homelessness through regional partnerships.

Public Health efforts will focus on disease prevention, environmental health, and mental health access, supported through grants, partnerships, and community education. The County will continue exploring expanded mental health service options and will provide targeted support, including \$100,000 of opioid settlement funds, to Youth Zone for youth substance use treatment and prevention. Food and nutrition security, oral health integration, and community corrections participation will also remain priorities in 2026.

## **Community Outreach & Transparency**

The BOCC will continue to strengthen partnerships and transparency through regular engagement with municipalities, community meetings, and intergovernmental collaboration. Enhanced public access to meetings and information will continue through virtual platforms and improved data availability. The County will onboard a new Veterans Services Officer, expand communications efforts through a comprehensive Garfield County Newsletter, and continue to advance website accessibility in compliance with state requirements.

Community engagement efforts also include support for the Energy Advisory Board, hosting the 12th Annual Energy and Environment Symposium, showcasing the Garfield County Fair and Rodeo, and continuing engagement with the Latino Community Committee, *Our People / Our Community*, to promote inclusivity and understanding.

## **Economic Development & Natural Resources**

Economic development efforts will focus on leveraging County investments—particularly the Airport and Broadband infrastructure—as catalysts for private sector growth. The airport, already generating significant employment and economic output, will continue to anchor aviation-related business development. Broadband expansion is expected to dramatically increase speeds and reliability, supporting economic diversification, education, healthcare, and public safety.

The County will actively protect Western Slope water rights with strong and continued advocacy for Shoshone water right permanency, engage in statewide and regional water policy, and support agricultural sustainability through land use policies, CSU Extension, 4-H, conservation districts, and Fairgrounds programming. Continued leadership in an “all of the above” energy policy approach including clean energy development, including solar projects and energy efficiency programs for low-income and senior households. The County will also continue supporting responsible natural resource (oil and natural gas) development in the Piceance Basin through infrastructure investment, regulatory engagement, and intergovernmental coordination.

Housing affordability will be addressed through land use decisions, partnerships, Proposition 123 obligations, and continued use of the County's Private Activity Bond allocation.

### **Federal, State & Local Policy Engagement**

Garfield County will actively advocate for its interests through participation in national, state, and regional associations. Key policy efforts include preservation of historic access (RS 2477), sustainability of federal revenue programs (PILT, severance tax, mineral lease revenues), coordination on federal land management and energy development, wildfire mitigation, and engagement on wolf reintroduction. The County will continue its role as a cooperating agency on major federal land use and environmental reviews, including Sweetwater Lake and Rocky Mountain Resources projects.

### **Organizational Excellence & Fiscal Stewardship**

The County will advance its commitment to being an employer of choice through competitive compensation, professional development, leadership training, and succession planning. A full County Staffing Analysis will be conducted in 2026 to ensure alignment with strategic goals and operational efficiency.

Fiscal sustainability remains a core objective, with a return to a balanced operating budget, reduced reliance on budget supplements, prudent investment oversight, and exploration of long-term revenue opportunities. Continued focus will be placed on risk management, insurance evaluation, cybersecurity, fleet efficiency, IT infrastructure, and overall organizational resilience.

### **Capital Projects & Key Deliverables for 2026**

Garfield County will deliver approximately \$8 million in capital projects in 2026, including improvements, facility upgrades, road and bridge equipment, landfill infrastructure, fleet replacements, and major airport projects. Additional priorities include advancing broadband last-mile opportunities, updating federal lands coordination policies, evaluating insurance options, and preserving public land access.

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This executive summary reflects the BOCC's strategic direction for 2026 and serves as a roadmap for coordinated action, responsible stewardship, and continued service to the residents of Garfield County.

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## POLICY DIRECTIVES AND ACTION PLAN

### Board of County Commissioners 2026 Policy Directives

The following is a compilation of the policy directives and strategic priorities of the Board of County Commissioners (BOCC) for 2026 that promotes the County's mission to deliver quality services to the Citizens of Garfield County in the name of public health, safety and welfare.

This list reflects key priorities identified by the BOCC throughout the public hearings in consideration of the 2026 adopted budget. These are in addition to the annual processes, initiatives, work plans, day-to-day operations, and services already underway that are provided to the community. These straightforward goals are the core of a dynamic strategic planning process, which is adaptive and will be ongoing throughout 2026.

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### Infrastructure & Investment

- 1) Complete the development of the new 10-year Master Plan, Business Plan and Layout Plan for the Rifle-Garfield County Airport as a general aviation airport and promote the airport as an economic development engine in the region. Significant capital investment in the airport in 2026 will include the construction of phase 1 of the main ramp / apron project highly leveraged by FAA funding as well as constructing a new parallel taxiway.
- 2) The airport will also see multiple private hangar parcels move into the construction phase, reflecting strong developer interest and sustained demand for general aviation facilities. The Request for Concept Plans (RFCP) process for new development areas has been fully completed, and the selected concepts will transition into active design, permitting, and build-out in 2026. Following completion of the Master Plan, the Airport will initiate a new Request for Concept Plans process to competitively allocate remaining parcels for the highest and best use.
- 3) Our focus continues to promote the business jet aviation community and the completion of the development of a second FBO, which will expand services, increase capacity, and strengthen the airport's long-term operational and economic position. We will continue to complete land leases available for developing private and/or commercial hangars. We will continue to make land available through a competitive process for the highest and best use and promote development through successfully completing the Request for Concept Plans.
- 4) Continue to advance the County Airport's role as a regional support facility during the County's wildfire season, providing critical ramp space, fueling, and operational coordination for the (Single Engine Air Tanker) SEAT base, the Center of Excellence, the Upper Colorado River

Interagency Fire Management Unit, and numerous aviation partners. These efforts reinforce the Airport's importance as a strategic hub for aerial firefighting and interagency operations.

- 5) Continue to maintain and improve the County's road and bridge system. We will continue to pursue the full rebuild of CR 215 with the final engineering of Phases 3 and 4 now completed with a renewed reliance on grant funding where possible. We will complete the annual chip seal and paving program of county roads and continue to make drainage improvements to the Battlement Mesa Road system.
- 6) Maximize the Garfield County Fairgrounds as a year-round events center with a revised staffing reorganization, enhanced promotions, and capital investments.
- 7) Broadband & Last Mile Fiber - Continue to advance the County's regional communications network infrastructure by continuing to partner with Region 10 and our communities in the Colorado River Valley to implement broadband from the newly constructed Carrier Neutral Locations (CNLs) and explore opportunities to advance / facilitate ISPs to install broadband service to underserved and non-served households and businesses in unincorporated Garfield County as well as explore opportunities to increase competition in our municipalities. Increase tenants on the County's remote communication towers with promotion and advertising.
- 8) Continue to work with the Colorado Department of Public Health and Environment (CDPHE) to advance amendments to the Garfield County Landfill Master Plan and the Engineering Design and Operations Plan (EDOP) to include the recently purchased Langstaff property. After the State approves the EDOP, we will obtain a new Certificate of Designation from the BOCC as the final step in 2026. Additionally, we will complete the 30-year lease with the Bureau of Land Management to incorporate the Langstaff homestead structures into the Langstaff property.
- 9) Continue to promote infrastructure projects that are priorities for our local communities in the County with state and federal grants through the Intermountain Transportation Planning Region (IMTPR). Specifically, maintain support and advocacy for the Town of New Castle and Town of Silt I-70 Interchanges. Garfield County will continue to collaborate with the Roaring Fork Transportation Authority (RFTA) and the Parachute Area Transit System (PATS) as they pursue long-term stability in the Colorado River Valley.

## **Public Health & Human Services**

- 1) Support the aging population through Garfield County's senior services and community health programs.
- 2) Congregate Meal Program & the Traveler Program – Re-evaluate the congregate and home delivered meal program offerings in the eastern side of the County that including the exclusive

management by Garfield County. Transportation programs such as the Traveler will also be revisited to seek a more cost-effective model to provide those services to our seniors and our mobility challenged community.

- 3) Continue to provide support to all populations within the area with a higher concentration on the most vulnerable individuals and families through a wide variety of programs in the Department of Human Services. Continue our support for local non-profits through the Human Services Commission and the Human Services Grant Programs, partnerships and programs. DHS continues to advance efforts to move Permanent Supportive Housing forward. DHS plans to work with Health Solutions West through West Mountain Regional Health Alliance as a result of a recent grant award to engage chronically unhoused individuals with housing assistance.
- 4) Promote overall community physical and mental health by preventing disease with vaccinations and addressing environmental health concerns (water and air quality) by providing high-quality services including educating and advocating for specific community needs, fulfilling State grants and through collaboration and partnerships.
- 5) Continue to explore all viable mental health options throughout Garfield County with partners including local non-profit support via the Human Services Commission.
- 6) Provide \$100,000.00 from the County's allotment of opioid settlement funds in financial support to Youth Zone that supports their treatment program for youth who are substance involved in Garfield County. This support furthers Youth Zone's programming for treatment for criminal justice involved youth; opioid mis-use prevention through community education with families, youth and community around the misuse of opioids; and, prioritizing best practices in the workplace for treatment, training and certifying staff for certified addiction licensure and staffing with supervision from Licensed Addiction Counselors.
- 7) Advance Garfield County's participation level with the State of Colorado with our Community Corrections program and evaluate additional funding sources from the State of Colorado to support the program.
- 8) Continue to support food and nutrition security initiatives so eligible Garfield County citizens have access to healthy, safe, affordable foods essential to optimal health and well-being. Promote oral public health activities to reduce the burden of chronic diseases associated with oral health by utilizing integration strategies to promote access to oral health care as well as integration of oral health in mental health, behavioral health, and chronic disease prevention and management programs for school-aged youth, seniors, pregnant women, and Tele-ORAL-health within Garfield County.

## Community Outreach & Transparency

- 1) Continue the commitment to partnerships and effective communication with the cities, towns, and communities within our borders through intergovernmental agreements, joint meetings, town halls, and quarterly meetings with managers.
- 2) Maintain and promote transparency and improve community relations by providing improved access to meetings such as continuing the use of Zoom and E-Scribe as well as access to information and financial data and services.
- 3) Successfully onboard the new Veterans Services Officer (VSO) as a 0.5 FTE County employee to actively advocate for veterans working towards obtaining eligible VA benefits as well as enhance the County's partnership with the West Slope Veterans Coalition actively serving and supporting Garfield County veterans.
- 4) Continuing to highlight County activities, decisions, proclamations, awards and events through press releases, public service announcements via the PIO network, public safety officials, and other media forms. Specifically, the County will develop and launch a more comprehensive 'Garfield County Newsletter' with our Communications Team to elevate key information of public interest highlighting County efforts and achievements raising public awareness.
- 5) Continue to advance the County's website as a communication tool. Continue to work diligently towards meeting the requirements of House Bill 21-1110 which requires state and local public entities to meet established website accessibility standards where government websites must provide reasonable accommodation for people with disabilities.
- 6) Continue to support the mission of the Energy Advisory Board and host the 12<sup>th</sup> Annual Energy and Environment Symposium that remains a premier regional and state-wide event exploring national and noteworthy information on the energy industry. This event is designed to be tailored to meet the needs of municipal and county officials tasked with navigating planning, social, fiscal, regulatory, and environmental issues related to oil and gas development.
- 7) Showcase the Garfield County Fair and Rodeo as a premiere event for the Western Slope with premier talent and events.
- 8) The County will continue to engage in a support role with our Hispanic population with the further development of the Latino Community Committee known as 'Our People / Our Community' which is dedicated to promoting an understanding between the Latino/Hispanic and English-speaking communities and which strives to build bridges of understanding, creating a stronger, more inclusive community where truth, integrity, and unity thrive.

## Economic Development

- 1) Airport - Promote development at the Garfield County Airport such as hangar development with general aviation activities and with government entities such as the Center of Excellence for Advanced Technology Aerial Firefighting, the Unmanned Aerial Vehicle Training Facility, the Upper Colorado River Interagency Fire Management Unit, and the SEAT base.
- 2) Recently evaluated by the State Division of Aeronautics in 2025, our airport already generates 391 FTEs, \$25M in payroll and \$42M in business revenue. With this as the backdrop and our successful airport at the center, it will serve as a primary catalyst in the region generating and leveraging opportunities with private industry to develop aviation related businesses on airfield as well as on surrounding privately held land.
- 3) Airport - Continue to strengthen the Airport's role as a regional economic engine with the continued completion of private and commercial hangar parcels moving into the construction phase and additional land leases completed as sites become development-ready. Construction of the second FBO is underway and on schedule for completion in 2026, further supporting business jet activity and long-term growth. Following completion of the Master Plan, the Airport will initiate a new Request for Concept Plans process to competitively allocate remaining parcels for the highest and best use in 2026.
- 4) Broadband – Continue to lead and advance broadband network development in Garfield County partnering with Region 10 and our communities. Specifically, this includes the implementation of Phase III of the Broadband efforts by exploring opportunities to facilitate ISPs to utilize our recently completed CNLs which are now live and ready to serve. This specifically includes supporting ISPs and their efforts through the national BEAD grant program to bring fiber to the home in the last mile effort. These efforts have the potential to deliver broadband speeds to Garfield County residents and businesses at 1.2 million times faster than currently available up to 100 Gbps. This superior infrastructure will greatly enhance economic development, public safety, healthcare, education, business opportunities, etc. for the region.
- 5) Water Rights – Advocate for and protect Garfield County and Western Slope water rights including playing an active role in negotiations with the Colorado River District to ensure Shoshone permanency in the ensuing water court efforts. Continue to host and support the semi-annual Garfield County Water Forum and maximize Board involvement on statewide and regional water issues including the Colorado River Basin Roundtable, the Colorado River Water Conservation District, and the Middle Colorado Watershed Council's conservation planning.
- 6) Continue to engage in economic development through the County's own \$8M investment in capital projects that employ existing local businesses. Additional efforts will advance Airport

and Broadband development efforts, and collaborate with the Federal Mineral Lease District, the Associated Governments of Northwest Colorado, the Federal Economic Development District, the Rifle Regional Economic Development Corporation, Colorado River Valley Economic Development Partnership, CoVenture and CoWorks, and the Garfield County Economic Development Roundtable.

- 7) Continue to be a leader in Colorado with on-the-ground solar energy development and maintain our support for Garfield Clean Energy including its focus on funding energy efficiency for senior and low-income households to build a resilient economy with clean energy. Continue to support Garfield Clean Energy and private industry to enhance clean energy programs and clean energy infrastructure in Garfield County. Explore opportunities with State and federal grants for County and municipal clean energy projects. Continue to evaluate land use opportunities through the County's land use regulations for large solar projects in the County where appropriate.
- 8) Continue to participate in community discussions and work sessions on affordable and attainable housing through land use decisions meeting the County's Proposition 123 obligations in 2026, and collaboration with non-profits and private enterprises. Continue to evaluate opportunities to reduce obstacles to the development of affordable housing. Continue the use and support of the County's annual Private Activity Bond (PAB) allocation in 2026 of \$4.1M to benefit home ownership in Garfield County specifically for single-family mortgage loans to low-and moderate-income families administered through Colorado Housing and Finance Authority (CHFA) as well as to serve as bonding power for private project development in Garfield County.
- 9) Maximize natural resource opportunities in the Piceance Basin through improvements to county road infrastructure such as completing upgrades to phases 3 and 4 of CR 215, land use code updates, and active collaboration with industry, Federal, State, and local governments. Continue to be a local government leader in local land use decisions for siting O&G locations in partnership with the Colorado Energy and Carbon Management Commission (ECMC) as well as actively participating in various rule making efforts at the State level with the ECMC and CDPHE. Maintain an active membership role with the Western States and Tribal Nations Natural Gas Initiative.
- 10) Continue to support the agriculture industry and promote the County's agricultural heritage through policies, decisions and programs on land use, noxious weeds, farm-to-table programs, water policies, and educational programs.
  - Continue to partner with Colorado State University (CSU) Extension, support 4-H programming and support and promote our agricultural heritage through activities at the Fairgrounds including the annual County Fair & Rodeo.

- Continue to support and partner with the Bookcliff, Mount Sopris and South Side Conservation Districts and through collaboration and cost sharing programs with Natural Resource Conservation Services.

## **Federal, State & Local Policy Agenda**

- 1) Advance the interests of the County through leadership, policy development and active representation in the National Association of Counties, Western Interstate Region, Colorado Counties Inc., Club 20, and the Associated Governments of Northwest Colorado.
- 2) RS 2477 - Continue to advocate for preserving historic access to public lands, historical right of ways and County roads within Garfield County. Specifically, the County will complete an easement development and maintenance program with the BLM as the final effort in the County Road 200 effort that opened public access to 50,000 acres of public lands and 14 miles of public roads.
- 3) Advocate for the sustainability of the Federal PILT, severance tax, Federal Mineral Lease, Secure Rural Schools funding programs and RS 2477 legislation in Congress.
- 4) Continue to coordinate and participate as a Cooperating Agency in federal land policy matters.
- 5) Continue to advocate for revisions in the Memorandum of Understanding between the State of Colorado and the BLM to streamline and efficiently coordinate energy development on public lands.
- 6) Continue to participate and collaborate in various rule making efforts undertaken by the Colorado Oil & Gas Conservation Commission and the Colorado Department of Public Health & Environment including engaging the 23-member Western and Rural Local Governments Coalition.
- 7) Continue to coordinate with the Bureau of Land Management regarding the Environmental Assessment of Rocky Mountain Resources' (RMR) proposal to drill 5 water monitoring wells and serve as a Coordinating Agency in the anticipated Environmental Impact Statement for RMR's proposed limestone mine expansion.
- 8) Continue to coordinate with federal land managers to ensure natural resource development and multiple use on federal lands by implementing the Board's policies in the Garfield County Federal Land Natural Resources Coordination Plan and Policies and continue to host the semi-annual State and Federal Land Managers Meeting.
- 9) Coordinate with the White River National Forest and Colorado Parks and Wildlife on the future use and management of the Sweetwater Lake property. Continue to engage with the USFS

as a Cooperating Agency in the NEPA process to ensure Sweetwater Lake Community concerns are heard and addressed in the Final EIS and Record of Decision. This may also involve Garfield County's 1041 land use process.

- 10) Continue to support efforts that address wildfire mitigation, suppression and education with the Roaring Fork and Middle Colorado Wildfire Collaboratives and through our partnerships with the Center of Excellence for Advanced Technology Aerial Firefighting, the Unmanned Aerial Vehicle Training Facility, the Upper Colorado River Interagency Fire Management Unit, the SEAT base and Garfield County Emergency Management. Maintain the County's airport as a regional and state firefighting hub on the Western Slope.
- 11) We will continue to engage with the State and the federal government regarding the reintroduction of wolves in Colorado.

### **Organizational, Core & Internal Services**

- 1) Continue to advance our commitment to making Garfield County an employer of choice in the region through continued engagement of employees with competitive pay and benefits; professional development and targeted training and with a focus on succession planning and leadership training including continued support for the Emerging Leaders and Middle Management Leadership series as well as continuing to evaluate specific cost-effective health plan options.
- 2) Promote a culture of safety and advance the County's Safety and Loss Prevention activities with a focus on safety training and evaluating measures to reduce the overall insurance costs to the County. Engage the County Insurance Task Force to evaluate options for the BOCC for 2026 as potential alternative insurance choices regarding Casualty and Property Pool (CAPP) and our membership with CTSI. Obtain the Premium Cost Containment Certification for 2026 that will result in qualifying for a 5% reduction in Workers Compensation Insurance Premium Costs.
- 3) Conduct a full County Staffing Analysis that examines the County's workforce to identify staffing needs, evaluate the efficiency of current staffing levels, and assesses the adequacy of resources. This will include analyzing the structure, staffing, employee workload, resource requirements, and technology usage within the organization. It is a critical component of workforce planning and management, ensuring that the County's workforce aligns with its strategic goals and supports its long-term objectives.
- 4) Ensure the fiscal sustainability of County operations with a return to a balanced operation budget and endeavor to operate within it by reducing the reliance on quarterly budget supplements, maintaining headcount, and continuing to explore develop long-term revenue opportunities such as short term rental revenues and collecting fair-market rent from County

leased assets and develop financial strategies for the County's organizational structure and Five-Year Capital Improvement Plan.

- 5) Maintain the motor pool fleet vehicles for safety and reliability purposes and reevaluate the efficacy of the Motor Pool Policy through Motor Pool User's committee as well as evaluate the assets we have in the pool to ensure an efficient and lean pool and reduce underutilized fleet vehicles where possible.
- 6) Continue to advance IT cyber security, network infrastructure and data storage, maintenance of computer equipment and replacements, and increase the security of the County's website. Continuing the work of the Technology Advisory Committee and IT Assessment recommendations. This includes updating the Employee Handbook to include cyber-security policy and advance the education and training on cyber security.
- 7) The County remains diligent regarding the fiscal management of its funds through prudent management by the County Treasurer's Office and oversight by the County's Investment Advisory Board.

### **Notable Garfield County Projects to be Completed in 2026**

The Capital Projects for 2026 include \$4.5M in budgeted projects for 2026 as well as \$3.5M in 2025 projects that were carried forward for a total of \$8M in capital projects for 2026.

- |                     |  |
|---------------------|--|
| 1) Sheriff's Office | (1) Elevator Replacements (CF)<br>Medium Cell split to Minimum/Medium Cell<br>Courthouse Security X-Ray Scanner<br>Replacement Chiller<br>Jail POPS Booths<br>Jail Medical Monitor for Inmates<br>Jail Replacement Body Scanner<br>Camera System Replacement for the Jail (CF) |
| 2) Facilities       | District Ct. Service Center and Break Room<br>Replace Coroner's Office HVAC unit (CF)<br>Replace GWS CH Gen. E. Reconfiguration (CF)   |
| 3) Fairgrounds      | CAT T750 Skid Steer<br>Mobile Stage<br>Additional Security Cameras (CF)<br>Water Truck (CF)  |

- 4) Road & Bridge                      Battlement Mesa Drainage  
   2 Crack Sealer Machines  
   1 Tandem Plow (upfitted) (CF)  
   1 Tandem Plow (upfitted)  
   1 - Water Truck  
   Complete 33.5 miles of chip seal and various small paving sites
  
- 5) Motor Pool                              12 Replacement Vehicles (includes Sheriff vehicles)
  
- 6) Landfill                                Emergency Culvert Replacement  
   New / Used Small Dozer
  
- 7) Rifle-Garfield County Airport
  - a. Complete the 10-Year Master Plan and Business Plan
  - b. Complete Phase I Main Ramp Replacement
  - c. Complete the Parallel Taxiway Project
  - d. Continue to partner and develop with the 2<sup>nd</sup> FBO and other private developers.
  
- 8) Explore opportunities to market the County's Middle-Mile Broadband infrastructure with the focus on implementing the last mile of fiber to the home / business and complete the connection of the County's fiber network from I-70 to County owned facilities in Glenwood Springs.
  
- 9) Explore the next opportunity to unlock private gates to preserve historic access to public lands.
  
- 10) Update the 2020 Garfield County Federal Lands Coordination Plan and Policies
  
- 11) Evaluate the County's CAPP (Casualty and Property Liability) insurance carrier and provide recommendation to the BOCC in Summer, 2026.

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## Elected Office and Administrative Department Strategic Plans

### Garfield County | 2026 Budget

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#### Department/Office: Clerk & Recorder

**Mission Statement:** The mission of the Clerk & Recorder’s office is a steadfast commitment to the citizens of Garfield County, delivering exemplary services that comply with Colorado Statutory Regulations while proactively addressing daily needs through efficient, time saving and innovative solutions.

**Recording:** The Recording Department is committed to providing courteous customer service to all visitors both in person and online. We maintain superior quality standards in archival and records management procedures, ensuring convenient public access to all Clerk & Recorder records.

**Vital Records:** The Vital Records Department is committed to assisting customers with both current and historical vital records needs in a professional and courteous manner.

**Elections:** The Elections Department is dedicated to being a trusted and transparent source of accurate and up-to-date voter and election information. We conduct all election activities with integrity, security, and fairness, ensuring secure and accurate elections for all voters.

**Motor Vehicles:** The Motor Vehicles Department is committed to providing prompt, friendly and professional service while assisting all customers through all motor vehicle needs. Our team ensures that all transactions comply in accordance with the statutory rules of the Colorado Department of Revenue.

**Clerk to the Board / Liquor Licensing:** The Clerk to the Board of County Commissioners is committed to accurately documenting Board of County Commissioners’ meetings making them available to the public. Additionally, the Clerk to the Board provides timely, courteous, and professional support for business and special event liquor license applications, representing the Board with integrity and accountability.

#### 2026 GOALS:

- Maintain a steadfast commitment to customer service, ensuring that the needs of the Garfield County citizens and customers are met with professionalism, efficiency, and care.
- Continue to develop and empower a strong leadership team that aligns with department objectives and supports the overall mission and goals of the Clerk & Recorder’s office.
- Modernize the Clerk & Recorder website to enhance accessibility and usability experience.
- Increase awareness and use of all on-line services available to the customers.
- Partner with the Colorado Department of Revenue to successfully implement the 2026 DRIVES Core21 system, ensuring a smooth transition for staff and customers.
- Conduct secure, transparent, and successful 2026 Primary and General Election, upholding the integrity and accuracy expected of every election.

- Collaborate with Colorado County Clerks Association and local County Clerks to advocate for Clerk's interest and provide informed input during the 2026 Legislation session.

## 2025 ACCOMPLISHMENTS:

### **RECORDING / VITAL RECORDS**

- Awarded a grant in the amount 208,690.76 from the Electronic Recording Technology Fund.
- Vital Records successfully transitioned to the new COVES system with CDPHE.
- Vital Records is on track to receive the Annual Excellent Award, which includes having 100 % tracking of security paper and a perfect performance in audited applications.
- Onboarding and training two new team members in recording.

### **ELECTIONS**

- Coordinated with 12 local political subdivisions that partnered with Garfield County for the 2025 Coordinated Election.
- Installed new ballot only drop box in front of the courthouse.
- Streamlined processes and workflows to improve cost and time efficiency.
- Reviewed and organized historical election records, retaining only those required.
- Updated the 2026 candidate guide and ensured that it is ADA accessible.
- Developed new judge training materials (quick guides, videos, etc.) to be implemented with the 2025 Coordinated Election.

### **MOTOR VEHICLES**

- Enhance Department Efficiency – Continue developing new procedures and processes to improve operations for staff and citizens.
- Prepare for DRIVES System Rollout – Implement staff training starting January 5, 2026, and update the Motor Vehicle Manual for the system rollout on February 17, 2026.
- Streamline Bookkeeping and Backup Support – Improve bookkeeping procedures and cross-train a backup to support the current bookkeeper.
- Improve Customer Experience and Responsiveness – Monitor public feedback and departmental needs to ensure high-quality, efficient service delivery.

### **CLERK TO THE BOARD / LIQUOR LICENSING**

- Conducted comprehensive updates to liquor license resolutions, enhancing accuracy, consistency, and compliance.
- Selected to serve as a member and participated in Liquor Rulemaking group and actively participated in their work.
- Processed 1 new liquor license application, 1 transfer license application, 25 license renewal applications and 12 Special Event Permit applications.
- Maintain up to date Board minutes monthly.
- Administrative Assistant has made significant progress in inputting BOCC documents into Laserfiche.

## Garfield County | 2026 Budget

### Department/Office: Treasurer & Public Trustee

**Mission Statement:** To provide the best possible service to the taxpayers and taxing authorities, streamline processes, provide quality work, and continually look for opportunities for improvement.

#### 2026 GOALS:

- The Garfield County Treasurer's office will continue to focus on excellent customer service to the taxpayers and the taxing authorities. We will continue to collect and distribute Garfield County's property tax in a timely and accurate manner, while using tax dollars carefully and appropriately.
- The Garfield County Treasurer's office will continue to streamline processes for efficiency and savings.
- The Garfield County Treasurer's office will work on cross-training to bolster skills officewide.
- The Garfield County Treasurer's office will work on teambuilding.
- The Garfield County Treasurer's office will continue to work toward substantial interest income for the county.

#### 2025 ACCOMPLISHMENTS:

- The Garfield County Treasurer's office focused on providing excellent customer service to the Garfield County taxpayers in 2025. We efficiently collected and distributed Garfield County's property tax on time and with accuracy. We used tax dollars carefully and appropriately. This goal is ongoing and has been met again this year.
- We worked closely with our Investment Advisory Board and our Investment Advisors to maximize the County's interest income revenue while strictly following statute and purchasing only high-quality investments. Our 2025 goal was \$3,300,000.00 in interest income from investments. We have already met that goal and have earned over \$4.2 million year-to-date through September 2025.
- The Garfield County Treasurer's office has continued to build a positive culture for the employees, the public, and the other offices in the county.
- The Garfield County Treasurer's office successfully collected 99.61% of the \$202 million dollar tax roll which means that Garfield County taxing authorities have received an overwhelming majority of the property tax revenue that they use to operate.
- In 2024, we have increased the methods of payments available to taxpayers while also reducing their user fees for those methods. In 2025, we have improved the processes by which we do this for further efficiency and customer care.
- The Treasurer has worked as President of the Treasurer's Association to push back against legislation that bloats our department and causes increases to the county budget and creates unfunded mandates. Escrowtaxes.com creation is one example.
- We have reorganized some of our processes to be more efficient and were able to cut one position.

## Garfield County | 2026 Budget

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### Department/Office: Sheriff

**Mission Statement:** The Mission of the Garfield County Sheriff's Office is to provide solutions for the people through professional, ethical and compassionate conduct.

#### 2026 GOALS:

- The Garfield County Sheriff's Office remains committed to providing the same level of excellent law enforcement services to our community in 2026 that we have since 2003.
- We will diligently work with the Board of County Commissioners to maintain those statutory services and strive to be part of the overall budget solution through any financial environment.
- The GCSO has been fiscally conservative during the past 22 years, spending only the funds necessary to provide the expected public safety services.
- We will continue to adhere to that philosophy while meeting the needs of our statutory requirements as a Sheriff's Office.
- Our vision statement has always been, "See the future and prepare for it today." and we have maintained that vision as is evidenced by our excellent fiscal track record.

#### 2025 ACCOMPLISHMENTS:

- The Sheriff's Office successfully transitioned all SWORN staff to the new Tasers X10 model and continues to train staff as required for proper use of this approved form of non-lethal equipment.
- Construction of the medium pod divider wall is set to start in early 2026 furthering our goal to reduce the jail staff needed to properly supervise segregated inmate populations.
- Pops Booths – are individual booths that the jail is utilizing for HIPAA-related video visits and other confidential meetings or therapy sessions within a jail pod allowing the facility to cut down on the use of deputies to move inmates throughout the facility.
- One of our largest accomplishments in 2025 was completion of a pay analysis for staff, ultimately resulting in an equity increase for staff and significantly increasing morale and retention.
- The Sheriff's Office, through donations and sponsorships, formed a Mounted Patrol Unit to assist with parades, crowd control, and back country policing.

## Garfield County | 2026 Budget

### Department/Office: Coroner

**Mission Statement:** To serve residents and visitors of Garfield County by performing thorough, fair, and timely medicolegal death investigations.

The Coroner's Office is committed to excellence through:

- Maintaining the competence of medicolegal death investigators through continuing education, evaluation, teamwork, and leadership.
- Performing death investigations pursuant to Title 30, Article 10, Part 6 of the Colorado Revised Statutes (C.R.S. §§ 30-10-600.3 — 30-10-624).
- Providing resources, communication, and assistance to the bereaved in the loss of a loved one.
- Continued partnerships, cooperation, and leadership among Garfield County's agencies and cooperating organizations that work with the Coroner's Office during a medicolegal death investigation. Cooperating agencies include law enforcement agencies, fire departments, hospitals, and funeral homes.

### 2026 GOALS:

- The Garfield County Coroner's Office will continue its mission serving residents and visitors of Garfield County by making their needs during a difficult time a number one priority.
- The Garfield County Coroner will continue to support the hardworking and dedicated staff of the coroner's office by providing the tools and resources they need to perform this difficult and high level of commitment serving the residents and visitors who experience the loss of a loved one.
- The Garfield County Coroner will be reevaluating the placement of the coroner's office medicolegal death investigators current pay scale and will seek to improve the pay scale placement with collaboration of the human resources department.
- The coroner's office will build on the recently awarded Donor Alliance award and continue to make referrals for organ and tissue donation.

### 2025 ACCOMPLISHMENTS:

- The Garfield County Coroner's Office maintained a high level of continuing education for investigators.
- The coroner's Office continued to meet an increasing demand for responses to death investigations, calls for service, follow up with families.
- The coroner's Office continues to build relationships with partnering agencies which include medical providers, law enforcement agencies, county agencies, and statewide partners.
- The Garfield County Coroner's Office earned accreditation through the International Association of Coroners and Medical Examiners, IACME accreditation expected November 2025.

## Department/Office: Surveyor

**Mission Statement:** Which Way, How Far? Never Stop Asking.

### 2026 GOALS:

- For 2026, goals will include continuing to stand ready for upcoming projects from the BOCC, Attorneys Office, Road and Bridge and Landfill.
- During a time when Land Surveyors are in short supply and the demand is great, I will keep resources at hand in order to provide services in a timely manner.
- In addition, I will stay on pace with the regular duties of map review, monument report filing, deposited plat index files and providing the public with land survey information upon request.
- 2026 will be my last year of service to the Surveyor position at Garfield County and my primary goal is to support a Surveyor candidate that will hold the office firm and conform to the needs of Garfield County in the future.

### 2025 ACCOMPLISHMENTS:

- In 2025, accomplishments include adding to the deposited plats inventory on the Clerk and Recorder Website for online viewing and purchase.
- With the outstanding staff of the recording office, we made available 1460 plus maps to the public in a digital format that allows the user to access and acquire mapping information remotely.
- Also in 2025, the Surveyors Office finalized the location and mapped of thirteen miles of County Road 200 (North Dry Fork Road) and Middle Fork Road Northwest of De Beque in Garfield County, creating a final plat for recording. The public now has access to a large area of BLM Land.

## Garfield County | 2026 Budget

### Department/Office: County Attorney

**Mission Statement:** The Garfield County Attorney's Office is committed to accurate and timely communication, high quality professional work product, and transparency and accountability in our representation of the Board of County Commissioners and Elected Officials. The County Attorney's Office values integrity and a positive and collaborative work environment.

#### 2026 GOALS:

- Maintain Litigation Support to the BOCC, County Departments, and Elected Officials.
  - Provide litigation support to the Sheriff's Office.
  - Administrative litigation through the Colorado Civil Rights Division and Equal Employment Opportunity Commission to defend the County in employment relations complaints (one case in 2025).
  - Provide representation for land use civil cases that are filed against the County.
  - Provide representation for the County in code-enforcement matters.
    - Goal: Continue to provide representation supporting the litigation needs of the County and save County money in outside attorney's fees where appropriate.
- Continue to increase the depth of knowledge of attorney resources to assist with BOCC goals.
  - Focus on organizing and updating the BOCC and County policies. This includes an update to the Personnel Handbook:
    - Goal: To ensure the BOCC and all County policies are up to date and accessible to employee to ensure consistent practices across departments and compliance with state and federal laws.
  - Continue to focus on Airport Development strategies including participating in the Master Plan; review the soon to be revised Airport Development Guide, Minimum Standards, and Rules and Regulations to be in line with Airport practices and policies.
    - Goal: Increase consistency and quality of airport document preparation and encourage responsible development of the Airport.
  - Focus on the insurance needs of the comprehensive liability insurance needs of the County.
    - Goal: Analyze the comprehensive liability insurance for the County with the Insurance Committee and make recommendations that are in the best interest of the County.
- Cross-train attorneys and staff in different subject matter areas to increase efficiency and provide continued opportunity for learning and growth. We are down one attorney (Assistant County Attorney I) and one support staff (Legal Assistant II – frozen through 2026). The attorneys and staff have all picked up extra duties. Therefore, turnaround time for legal may increase. However, training remains a high priority for staff and we are committed to:
  - Attend specific training related to areas of responsibility.
  - Ensure staff that would like to increase knowledge in other areas that are mentored by attorneys or staff currently working in that field.

## 2025 ACCOMPLISHMENTS:

- Increased streamlining processes and procedures which included producing checklists for legal review of: liquor license applications, land use application reviews, road ownership legal reviews, CORA legal review, Dependency and Neglect (the list is long here), Airport applications that need legal review (leases, easements, concept and development plans); and developed checklist for Division of Water Resources (DWR) Monthly Diversion Reports to comply with conditional water rights decrees.
- Responded to 162 requests for public records on behalf of the BOCC and all county departments to ensure compliance with the Colorado Open Records Act. That is really high for this time of year. In 2024 we responded to 107 CORA requests.
- Provided on-going legal advice and legal services to the BOCC and County Administration, other elected officials and county departments in support of their roles and responsibilities.
- Drafting legal memoranda for County clients to provide detailed legal advice on complex legal issues.
- Providing legal updates and training to County clients.
- Providing legal support and training to County advisory boards such as the Planning Commission, Board of Adjustment, and Fair Board.
- Providing resolution drafting and support to County clients. Providing support to County clients to ensure their proposed policies comply with state and federal laws. Facilitated Executive Sessions to ensure compliance with Colorado's Open Meetings Act.
- Represented the Department of Human Services in the protection of children by handling the evolving docket of child welfare cases, pending appellate matters, and Juvenile Delinquency cases.
- Approximately 25-30 cases. Represented the Child Support Services Unit of the Department of Human Services to ensure children are fairly and adequately provided for.
- Provided representation to DHS Eligibility Staff for Administrative Appeals.
- Managed all litigation handled by insurance counsel and served as liaison between outside counsel and staff.

## Garfield County | 2026 Budget

### Department/Office: County Manager

**Mission Statement:** Garfield County Administration provides quality services to the Citizens of Garfield County by implementing the policies of the Board of County Commissioners and supporting the other countywide Elected Officials. Garfield county Administration is committed to: Excellence, professionalism, and ethical conduct; Teamwork; Leadership; Prudent stewardship of public resources; Innovation; Continual improvement; and a courteous and positive work environment.

#### 2026 GOALS:

- Continue to develop and advance the County’s Artificial Intelligence policy and continue to co-lead the Digital Accessibility Working Group.
- Serve as the County’s lead on the opioid settlement matters as well as withdrawal management efforts.
- Plan to formally evaluate and update the County’s motor fleet program with the focus on efficiency and right sizing the fleet by eliminating low use vehicles.
- Engage with the BOCC to develop long-term financial policies regarding annual budgeting and fund balance goals.
- Evaluate the potential of requiring permit fees for Short Term Rentals in unincorporated Garfield County as an annual revenue stream.
- Engage at a high level as a Cooperating Agency in State and Federal Actions:
- USFS – Sweetwater Lake EIS – Coordinate with the White River National Forest and Colorado Parks and Wildlife on the future use and management of the Sweetwater Lake property.
- Wolf reintroduction support for the Commissioners.
- Evaluate and explore the MOU between the State and BL<sub>C</sub> regarding Oil and Gas development.
- Provide support, with Commissioner Will, to the Latino Community Committee known as “Our People/Our Community.”
- Evaluate the Colorado County’s Casualty & Property pool with CTSI and explore and evaluate other insurance options with the goal of bringing options to the Board in 2026.

#### 2025 ACCOMPLISHMENTS:

- Continue to advance the Board’s mission through serving on the annual Budget Team to coordinate the development of the annual budget and the Commissioners’ policy objectives.
- Continues to manage the Board’s calendar including remote meetings, joint meetings, and regular board agendas, minutes, and intergovernmental opportunities.
- Coordinated the BOCC’s discretionary grants system, including discretionary grants, non-profit general grants, and Human Services Commission grants.

- Advance our commitment to professional development and targeted training with a focus on succession planning and leadership training including continued support for the Emerging Leaders and Middle Management Leadership series.
- Participate in the Capital Projects Team that evaluates current and future capital projects including the update of the 5-year capital plan.
- Maintain Garfield County as an 'employer of choice' through continued engagement with employees and participating in the Total Compensation Team.
- Supported the Commissioners' efforts to achieve 'fiber to the home' by implementing broadband infrastructure from the newly constructed Carrier Neutral Locations.
- Continued to promote infrastructure projects that are priorities for our local communities through the Intermountain Transportation Planning Region (IMTPR).
- Assisted the BOCC in their goal to protect Western Slope water rights to ensure Shoshone permanency. Continue to host and support the semi-annual Garfield County Water Forum, the Colorado River Basin Roundtable, the Colorado River Water Conservation District, and the Middle Colorado Watershed Council.
- Assisted the BOCC in their goal to continue the use and support of Private Activity Bond (PAB) allocations administered through the Colorado Housing and Finance Authority.
- Continued to coordinate with federal land managers to ensure natural resource development and multiple use on federal lands by implementing the Board's policies in the Garfield County Federal Land Natural Resources Coordination Plan and Policies.

## Garfield County | 2026 Budget

### Department/Office: Finance and Procurement

**Mission Statement:** The Finance Department ensures the prudent stewardship of public funds and provides quality financial management and serves the citizens, elected officials and employees of Garfield County.

**The Finance Department** is committed to excellence, professionalism, and ethical conduct; fiscal integrity and accuracy; continual improvement; and working together as a team in a courteous and supportive environment.

**The Procurement Department** serves the citizens of Garfield County by advising Departments and Elected Officials in the efficient procurement of quality goods and services in a fair, transparent, and ethical manner through a competitive and professional process.

#### 2026 GOALS:

- Continue to safeguard internal controls and continually improve the County's financial management processes and procedures.
- Develop a strategy for the annual supplement process and build budget-based goals and objectives with the budget team and the Commissioners in 2026.
- Develop a strategic plan for how to integrate AI into financial operations to drive innovation and efficiency, while ensuring compliance, upholding standards, and risk mitigation.
- Review and refine procurement strategies, processes, and tools to adapt to changing market conditions and business needs.
- Train internal departments and elected officials on the procurement code and processes for greater efficiency in their purchase of goods and services.
- Provide departments and offices with a timely, forward-looking analysis that encourages them to make decisions with greater confidence, collaboration, accuracy, and flexibility.
- Attend focused training on procurement best practices, risk mitigation, contract management, and ethical procurement principles.

#### 2025 ACCOMPLISHMENTS:

- Completed the 2024 Comprehensive Annual Financial Plan and received the Excellence in Reporting award from the GFOA.
- Electronic purchasing card receipting will roll out in January of 2026, and significant progress has been made on modernizing the accounts payable process with implementation anticipated first quarter of 2026.
- Offered training opportunities for departments and offices on financial policies and procedures.
- Successfully partnered with New World Systems to move servers to AWS. This will allow us the opportunity to enhance the payroll features in Executime.

- Finalized a new construction contract with the County Attorney's office.
- Conducted in-depth reviews of each department's contracts, annual spend, renewal and/or extension opportunities, and continued discussion of strategic timing for solicitations.
- Continuous training for departments and offices on the procurement code to ensure compliance and efficiency.

## Garfield County | 2026 Budget

### Department/Office: Human Resources

**Mission Statement:** The Garfield County Human Resources Department works to ensure a qualified, diverse, and highly motivated workforce focused on effectively and efficiently delivering high quality services to the citizens of Garfield County. The Garfield County Human Resources team partners with all departments and offices of Garfield County to strive to provide employees with competitive compensation and benefits, as well as professional training and development opportunities, while maintaining the highest commitment to the ethical, professional, and cultural wellbeing of our workplace.

#### 2026 GOALS:

- Continue to work towards Employee of Choice status.
- Continue to enhance Garfield County's flexible and competitive Total Compensation Package.
- Continue to offer robust and meaningful employee training and development programs, with a focus on succession planning.
- Create a Supervisor Training Program and Supervisor Manual
- Update New Hire Orientation program to support County business objectives and values.
- Update Employee Handbook

#### 2025 ACCOMPLISHMENTS:

- HR leadership transition completed.
- Hired and onboarded 43 new employees.
- Hired and onboarded 2 new HR hires (Sr Benefits & Leave Specialist and Risk Manager) and continued to onboard new Sr HRBP
- Introduced new employee health benefits package with employee contributions for dependent coverage.
- Graduated 13 employees from the Middle Management Leadership Program and 12 from the Emerging Leaders Program
- Facilitated twenty-four (24) internal promotions.
- Continued Wellness Program offerings including information sessions on GarCo benefits (120 attendees), and in partnership with Marathon clinics - 59 employee flu shots and 32 InBody Comp Analysis

## Department/Office: Information Technology

**Mission Statement:** We will leverage technology's power to help county employees provide quality services to Garfield County citizens.

### 2026 GOALS:

- Department of Human Services (DHS) IT
  - Complete (maintain) DHS Finance forms/automation project if not fully implemented in 2025.
  - Complete Older Adult programs efficiency analysis/implementation.
  - State computer refresh for Child, Youth and Family (CYF) and supplementary Colorado Benefits Management System (CBMS) if not done in 2025.
- Central IT
  - Upgrade Laserfiche to version 12.
  - Complete the Disaster Recovery/Business Continuity documentation and workshops.
  - Complete an upgrade/installation of Object First data storage.
  - Upgrade the Cisco Unified Communications Manager software.
  - Research the feasibility of upgrading connections for Road and Bridge fuel pumps.
  - Continue the annual technology replacements program.
  - Update data center operating system software.
  - Replace countywide wireless systems.
  - Stay up to date with technological advances in Artificial Intelligence (AI) and cybersecurity.
  - Improve IT budget management and reporting.
  - Promote Technology Adoption: Drive the adoption of new IT tools and best practices across departments, providing training and support to maximize efficiency and security.
  - Enhance Strategic Alignment: Work proactively with departmental leadership to understand objectives and provide forward-looking IT solutions that enable them to achieve their goals.
  - Cybersecurity: Center for Internet Security (CIS) Security Controls for Windows; the goal is to have all secure computers operating in the 80-90% hardened range.
  - Asset management: complete annual asset inventory true-up for all computer hardware assets in all departments.
  - Workflow: improve/automate employee offboarding and onboarding procedures.
  - Artificial Intelligence (AI): assist with building our AI use policy and the deployment/adoption of AI technologies throughout GarCo.
  - Improve the County Security posture by following the CIS controls.
- Geographic Information System (GIS)
  - GIS Server Software Upgrade: Modernize core infrastructure to support enhanced capabilities and improved performance.
  - Web-based GIS Migration: Transition most users from desktop to web-based platforms for improved accessibility and collaboration.
  - Offline Field Maps Implementation: Add offline mapping capabilities to support field operations in areas with limited connectivity.

- Bilingual GIS Support: Implement Spanish language support for Land Explorer and GIS Data Downloads web page, expanding accessibility for Spanish-speaking constituents.

## 2025 ACCOMPLISHMENTS:

- Department of Human Services (DHS) IT
  - DHS finance forms/automation project.
  - Completion of Special Enrollment Process (SEP) to Case Management Agency (CMA) transition with MediSked software.
  - Completed computer refreshes of county-purchased computers not leased by the state.
- Central IT
  - New World Systems upgraded to a cloud platform.
  - Upgraded Road and Bridge motor pool management software.
  - Upgraded copier meter reading software.
  - Migrated from legacy patch management system.
  - Onboarded county battery backup systems to a new management system.
  - Upgraded data center servers to new hardware. Migrated and reconfigured all servers.
  - Completed migration of email and website to the .GOV domain.
  - Managed Strategic Sourcing: managed high-value hardware and software procurement, ensuring departments received the necessary tools to achieve their objectives on time and within budget.
  - Optimized Financial Stewardship: Maintained fiscal oversight by preparing weekly financial vouchers and meticulous GL coding, directly supporting departmental budget goals, and ensuring responsible spending.
  - Maximized Resource Recovery: Coordinated the Verizon buyback program, applying the program's credits directly to the monthly Verizon invoice. This effort maximized cost recovery on outdated End-of-Life (EOL) hardware.
  - Provided set-up and support for the 2025 County Fair & Rodeo in the 4H Open Exhibits and the Line Dancing events.
  - Provided set-up and support for all 2025 Board of County Commissioners (BOCC) meetings, Fair Board meetings, Planning Commission meetings, and remote BOCC meetings.
  - Coordinated the replacement of two Network Video Recorder (NVR) devices for the County Fairgrounds.
  - Helpdesk Support: provided support for and closed hundreds of helpdesk tickets.
  - Created, managed, and maintained Cybersecurity awareness training for the end users.
  - Worked with third-party vendors on a Microsoft 365 security assessment to improve the county's security posture.
- Geographic Information System (GIS)
  - Conducted a comprehensive analysis of land ownership related to grey wolf introduction, which County Commissioner Perry Will utilized in an official statement to Colorado Parks and Wildlife (CPW) in June
  - Created critical evacuation mapping for the Derby Fire in collaboration with Communications and Emergency Management departments, supporting community safety initiatives.
  - Delivered web-based GIS support to the Assessor's Department, enhancing their operational capabilities.
  - Provided ongoing support for public GIS data requests and citizen inquiries, maintaining high levels of public service.

## Department/Office: Oil and Gas Division

**Mission Statement:** Garfield County Administration provides quality services to the citizens of Garfield County by implementing the policies of the Board of County Commissioners and supporting the other countywide elected officials.

### 2026 GOALS:

- Support BOCC and county management on oil, gas and energy topics, including development of policies for Federal and State land and resource management planning and rulemakings and by providing timely updates on issues.
- Foster effective county coordination and communication with outside stakeholders including ECMC, BLM, landowners, CPW and industry for oil and gas development plans requiring a county permit.
- Effectively lead county participation at rulemakings, and support BOCC policy position development for state rulemaking processes.
- Expect several significant ECMC and AQCC Rulemakings throughout the year.
- Continue rapid response and resolution of citizen oil and gas inquiries, concerns and complaints as around-the-clock as feasible.
- Continue fostering Energy Advisory Board (EAB) success to proactively address issues and provide educational programs.
- Collaborate and coordinate with other county departments, federal and state governments and local governments on energy issues.
- Continue maximizing Direct Distribution severance tax revenue received and accuracy of disbursements for Garfield County governments via Department of Local Affairs (DOLA) Colorado Employee Residence Report data review and correction process.
- Plan, manage and improve the 12<sup>th</sup> annual Energy & Environment Symposium by developing agenda, recruiting sponsors and speakers, and maximizing attendance.
- Ensure revenue exceeds expenses.

### 2025 ACCOMPLISHMENTS:

- For oil and gas development plans requiring a county permit, coordinated permit review process with consultants, county staff and stakeholders including COGCC, BLM, landowners, CPW and industry.
- Effectively managed oil & gas nuisance complaint reporting and resolution in addition to visiting affected areas and communicating with residents, industry, and regulators to stay connected and monitor issues.
- Prepared and presented testimony and position statements for 1) ECMC High Priority Habitat and Statutory Alignment Rulemakings and 2) AQCC Regulation 7 Rulemaking on behalf of County and WRLG Coalition. Assisted Landfill staff during AQCC Landfill GHG rulemaking.

- Supported BOCC and county management on oil, gas, and energy topics, including development and presentation of policies for Federal and State land and resource management planning and rulemakings and by providing timely updates on issues.
- Supported BOCC during preparation of county position statements for BLM resource management processes and ECMC and CDPHE (environmental justice) processes. Coordinated county participation for selected BLM planning processes.
- Facilitated continued EAB member and public participation and maintained high quality educational programs that attracted strong audience participation.
- Completed DOLA CERR residency reviews ahead of schedule to ensure accurate accounting of energy employee component of the severance tax disbursements.
- Planned and managed successful 11<sup>th</sup> annual Energy & Environment Symposium: generated positive cash flow, and recorded attendance with 92 percent positive anonymous survey reviews by attendees.

## Department/Office: Facilities

**Mission Statement:** The mission of the Facilities Department is to seamlessly provide clean, safe, operational, well-maintained facilities with the highest quality of service in the most efficient and responsive manner possible to support our colleagues, the county, and the people we serve. Our facilities team members represent our strength and will trust and respect each other while working to support the overall mission.

### 2026 GOALS:

- Improve Infrastructure Outcomes
  - Conduct a facilities condition assessment to inform our capital planning and preventive maintenance strategies.
  - Formalize PM programming based on a newly defined asset hierarchy.
  - Expand utilization of our Facilities Work Management software for improved intelligence in asset management.
- Enhance our Service Delivery
  - Develop a facilities survey to assess the strengths, weaknesses, and opportunities with our in-house and contracted facility services model.
  - Develop a scoring tool and process to prioritize and fund minor project requests from internal customers.
  - Seek continuous improvement in operational efficiencies through technology utilization, process improvement, standardization, and documentation.
- Improve our Safety & Risk Management Culture
  - Implement monthly safety training program.
  - Develop a recurring facilities safety inspection program.
  - Partner with our county's Safety and Loss Prevention program on ADA compliance, hazard mitigation, and safety needs for the county.
- Develop a marketing plan to increase revenue and help support operations by adding new clients to our remote communication tower leasing portfolio.

### 2025 ACCOMPLISHMENTS:

- Completed administrative projects include piloting a new p-card reconciliation process, updating communication tower, office, and parking leases for the Assessor's Office, and providing cost allocation information to the Finance department.
- Received and executed over 900 work orders including requests for interior painting, installing flagpoles, replacing exterior metal doors, repairing heaters, installing security cameras, replacing AC units, hanging blinds, installing badge readers, repairing broken windows, completing remodeling projects, repairing plumbing fixtures, and everything in between.

- Completed the broadband middle mile fiber project and commissioned the last Carrier Neutral Location facility at the Garfield County landfill.
- Registered ownership of the middle mile fiber network with CO811 and procured contracts to locate and repair county-owned fiber infrastructure.
- Scoped and awarded capital projects include boiler replacements at county courthouse and BM substation, new overhead doors at the substation, and concrete replacement for the Rifle DHS campus.
- Developed engineering plans and bid packages for the courthouse generator upgrade and Coroner's office HVAC replacement, with many other design packages still in the pipeline.
- Scoped and awarded a new elevator maintenance contract for Garfield County facilities and assisted Sunnyside Retirement Center with their elevator modernization project.
- Coordinated with procurement on renewals for many facility service contracts including grounds, snow removal, and custodial services.

## Department/Office: Garfield County Criminal Justice Services

**Mission Statement:** The mission of Garfield County Criminal Justice Services is to enhance public safety by providing quality pre and post conviction services that benefit the citizens of Garifeld County and the 9<sup>th</sup> Judicial District. Through the use of innovation and staff initiative Criminal Justice Services provides a range of programs to support the criminal justice sytem while providing the highest quality service and programming available.

**Vision:** To enhance our program offering to best meet the needs of the 9<sup>th</sup> Judicial District and its citizens. To ensure the programming we offer provides the best service available and adapts to meet the needs of our clients and stakeholders

**Values:** Respect the people we serve – We will deliver our services with the utmost respect and professionalism being presented to each and every citizen regardless of their status in the criminal justice system. Constant Improvement – Garfield County Criminal Justice Services is committed to continual quality improvement. Improvement in the way we deliver our services, in the equipment we use and in the programming we provide.

### 2026 GOALS:

- Garfield County Criminal Justice will pursue the improvement of all program areas in 2026, we are continuing our partnership with Garfield, Pitkin, and Eagle Counties to provide a Work Release Program and a quality jail alternative for those who qualify.
- The Community Corrections program will continue to strive for program improvements as directed by the results of our 2025 audits, and we are working to ensure that average daily occupancy numbers continue to increase.
- Work-enders, UPS, and the Work Release programs will work with the Judicial Branch to continue to provide quality alternative sentencing options while encouraging the use of these services.
- Criminal Justice Services will continue to seek out funding opportunities to support our programs and Garfield County, and work with our partner agencies to ensure delivery of all of our services at the highest level.

### 2025 ACCOMPLISHMENTS:

- The work release program was successful in developing / approving an MOU with Eagle County.
- Pre-Trial Services received a grant exceeding \$87,000 to continue to provide services and support a part-time employee for the Pretrial program.
- Community Corrections has steadily increased their daily occupancy rate throughout the year and continues to provide quality service to the 9<sup>th</sup> Judicial District.

## Garfield County | 2026 Budget

### Department/Office: Community Development

**Mission Statement:** To provide development services and implement County policies in a professional manner that promotes the quality of life for the citizens of Garfield County.

#### 2026 GOALS:

- Continue to prioritize efficient Development Review and Building Permit Processing
- Continuing to support and enhance the sense of teamwork for all Staff within the Department
- Encourage Staff to pursue additional certifications and training upgrades.
- Maintain building permit review times of 25-30 business days.
- Research potential upgrades to critical software.
- Begin process for updating the Comprehensive Plan including potential for interim updates.
- Continue to implement new building code and energy code provisions.
- Implement cross training as appropriate for Department Efficiency including Floodplain Management
- Address Affordable Housing Planning initiatives including compliance with State Mandates
- Continue quarterly updates for the BOCC and Planning Commission Work Sessions
- Continue to take full advantage of HR training opportunities.
- Monitor the progress of Energy Code Implementation
- Monitor and facilitate communication with Emergency Responder and other local municipalities on the Wildfire Resiliency Code that the State has mandated jurisdictions to adopt in 2026.
- Prioritize work on scanning and updating metadata of old Planning project files.
- Increased participation on other Planning initiatives including Hazard Mitigation Plan Update, Regional Housing Studies, Floodplain Mapping Updates, and Economic Development efforts.
- Initiate Code Updates pursuant to Planning and Commission and BOCC direction, including needed Sign Code Updates in coordination with the CAO.
- Completion of updates to Bylaws for both the Planning Commission and BOA.
- Prioritize development review billing and overall revenue generation for the department.

#### 2025 ACCOMPLISHMENTS:

- Worked with contractors and architects on education and implementation of the 2018 International Energy Conservation Code.
- Ongoing building inspector, plans examiner, and code enforcement training and certifications including attendance at annual conferences.
- Commitment for Planner training and attendance at APA Western Slope Conference, Energy and Environment Symposium, and virtual attendance at the APA National Conference.

- Overall office training and preparation for accessibility compliance including support for other County Departments.
- Maintained high level of building permit activity including processing of 68 SFR Residential permits as of 9.30.2024 and a total of 430 Permits.
- Maintained high level of planning review activity with 36 planning applications as of 09.30.2024 and 71 pre-application conferences so far this year.
- Second Update to Building Permit Fees Completed to improve Building Department Revenues
- Updated Planning Review Process Fee Schedule approved by BOCC to provide additional revenues.
- Processing of key projects including major PUD's, residential subdivisions, Final Plats and Article 8 code required affordable housing units.
- Obtained appointments to the Planning Commission and BOA to have both groups fully staffed for the first time in many years.
- Continued to Process Xcel Line Replacement and Temporary Contractor/Fly yards, moving this significant public safety project forward.
- Continued to work with Oil and Gas Industry including the review and issuance of Oil & Gas Development Permits.
- Coordinated County Inclusion in State Affordable Housing Initiative (Proposition 123)
- Worked on Affordable Housing considerations including building permit review for a major 58-unit project, compliance with Article 8 Affordable Housing for several subdivisions/PUD's, and participation in affordable housing studies, facilitated solutions to 3 Mile Mobile Home Park issues and future creation of deed restricted Proposition 123 compliance units.
- Put into practice an ongoing engagement effort with key referral agencies and municipal planning staff throughout the County.
- Ongoing implementation of communication/coordination with CAO and CMO.
- Training and mentoring of new Planner I, headed up by Principal and Senior Planners
- Participation in Management and Leadership Training through the County Human Resources Department, including Emerging Leadership training for Senior Planners.
- Participated in ECOM rulemaking as well as presenting to the Produced Water Consortium with Garfield County's Oil and Gas Liaison.
- Attendance at the County's Energy and Environment Symposium including provision of staff for the Symposium and Oil and Gas Liaison.
- Code Enforcement efforts resulted in voluntary compliance on numerous complaints, resolution of one lawsuit and processing with CAO of enforcements litigation.

## Garfield County | 2026 Budget

### Department/Office: Public Health

**Mission Statement:** Promoting Health and Preventing Disease

#### 2026 GOALS:

- Public Health will promote community health and prevent disease through our core programs and services, including communicable disease control, injury prevention, immunizations, nutrition, accessibility and inclusion, environmental health, oral health, public information, and emergency response. To strengthen this work, we will align Garfield County Public Health's programs and services with Colorado's Core Public Health Services framework to identify strengths, gaps, and opportunities.
- In partnership with regional stakeholders, we will conduct a comprehensive community health assessment and gap analysis to determine priority areas for investment and action. The results of this assessment will guide us in defining what the department can realistically accomplish and in developing a clear implementation plan that prioritizes strategies, resources, and partnerships to ensure the effective delivery of core public health services across the community.
- At the same time, we will work to build resilience among our team by fostering a culture of collaboration and continuous learning. This will include evaluating staffing needs, ensuring coverage across programs during staffing shortages, and supporting professional development and cross-training to enhance flexibility, strengthen team capacity, and sustain essential services.

#### 2025 ACCOMPLISHMENTS:

- **Accessibility and Inclusion:** Participated in The Arc of Colorado's statewide listening session in Rifle and hosted a virtual town hall. Developed #RespectTheSpot program with The Arc of the Central Mountains to promote accessibility for buildings and other activities.
- **Communications:** Made significant progress toward ensuring that all public health website content and outreach materials are ADA-compliant, improving accessibility for all community members. Completed social media training courses to strengthen digital communication skills.
- **Environmental Health:** Completed GCPH's first Consumer Protection contract assessment with CDPHE. Participated in the stakeholder process for updating the state's Colorado Childcare Regulations state rulemaking. Participated in stakeholder process for updating the state's Colorado School Regulations state rulemaking. Continued progress in the FDA's Voluntary National Standards program and received grant funds. Increased the number of retail food operators, childcares, and schools than in 2024. Completed 47 waste tire facility inspections compared to 18 in 2024. Staff began the stakeholder process for updating Garfield County's OWTS regulations. Staff issued 120 OWTS permits, 30 more than GCPH has issued in the last 4 years. GCPH responded to the Lee Fire, addressing concerns around wildfire smoke. Staff distributed 197 radon test kits to residents with a 78% return rate. Staff completed 27 land use application reviews as a referral department for Community Development.

- **Immunizations, Communicable Disease, and Injury Prevention:** Our staff, along with CDPHE, have been successful in our communicable disease response by completing case investigations in a timely manner to minimize the transmission of various illnesses in our community. Continued to use federal funds responsibly to support the COVID response. Met all contract deliverables for core services related to immunizations and communicable disease response. Child Care Health Consultant provided consistent, high-quality support to four childcare centers through monthly onsite visits, held 19 Medication Administration delegation classes, and distributed a monthly newsletter with timely health updates.
- **Mental/Behavioral Health:** Held the 6<sup>th</sup> Annual Out of the Darkness Walk. Gave three 'Talk Saves Lives' presentations and held monthly 'Let's Chat Mental Health' January-October. Garfield County representative for the Regional Opioid Abatement Council work subcommittees and contracting workgroup that drafted the RFP and RFAs. Held and participated in 'Counseling on Access to Lethal Means,' 'Applied Suicide Intervention Skills' training and 'Soul Shop' for Leaders.
- **Nutrition Programs:** Hosted an event for community members and partners on the Health Impacts of Food and Beverage Marketing to Children. Cooking Matters provided nutrition and cooking education to 250 individuals in the first 6 months of 2025. WIC Farmers Market in Garfield County was reinstated. Six community markets participated, including Parachute, Rifle, New Castle, Glenwood Springs, and Carbondale.
- **Oral Health:** Served the largest number of students in the history of the Smiles for Students program. Brought in more Medicaid revenue than any previous year. Received national attention for having work published in the Journal of Science.
- **Planning, Preparedness, & Response:** Reviewed and updated Garfield County Public Health Continuity of Operations (COOP) plan. Updated Public Health Emergency Operations Plan (PHEOP). Worked with community partners to refine Emergency Public Info & Warning for homebound populations. Worked with the County Emergency Manager to line out the ESF8 mass casualty management process. Continue to work with the Public Health Director and the executive planning team to meet Public Health Emergency Preparedness contract deliverables.
- **Public Health Director:** Continued to work with the GCPH Executive Planning Team on vertical alignment of health department policy and procedures with Garfield County Management and Human Resources. Continued implementation of the 2024 - 2028 Public Health Improvement Plan. Continued internal departmental strategic planning aligning with public health accreditation principles and practices, which include workforce development and quality improvement planning. Able to offer Uniting Teams training from AllOne Health. Trained staff in cooperation with Human Resources and the County Manager on various county policies and procedures. Served as the Rural At-Large County representative on the Board of Directors of the Colorado Association of Local Public Health Officials. Worked with the state as a stakeholder in the State Public Health Improvement Plan development. Participated as a stakeholder in the review and update of the Core Public Health Services rules and regulations with the State Board of Health.

## Garfield County | 2026 Budget

### Department/Office: Road & Bridge

**Mission Statement:** To provide the public with a safe and well-maintained County Road system through use of best management practices, continual improvements and efficient operations.

#### 2026 GOALS:

- Paving
- Chipseal
- **2026 Maintenance:**
  - Gravel and Mag - as needed
  - Culverts, Cattleguards and Guardrails – as needed
  - Natural Disaster Attendance and Clean Up – as needed
  - Pothole Patching/Sinkhole Repairs – as needed
  - Snow & Ice Removal – as needed
  - All Other General Maintenance – as needed
  - Other Department Service – as needed

#### 2025 ACCOMPLISHMENTS:

- **Infrastructure**
  - Battlement Mesa Drainage pans – 5 completed pans
- **2025 Paving Projects**
  - CR 105 – Cerise Road - .53 Miles
  - CR 106 – Satank Road - .65 Miles
  - CR 309 – Rifle/Rulison Road Patch + 155’ slip repair
  - CR 311 – Divide Creek Soft Spots
  - CR 320 – Rifle Rulison Soft Spots
    - **2 Miles +/- Paving**
- **2025 Chipseal Projects**
  - CR 78 – Buck Point Road - .94 Miles
  - CR 301 – Morrisania Mesa Road - 7.8 Miles
  - CR 79 – Basalt Mtn Road - .29 Miles
  - CR 308 – Four Corner Road - .92 Miles
  - CR 80 – Elk Range Road - .43 Miles
  - CR 333A – Hunter Mesa Shop Road - .4 Miles

## 2026 Adopted Budget Book | 2026 Budget

- CR 81 – Sunlight Drive - .28 Miles
  - CR 210 – Mile Pond Road - 1 Mile
  - CR 102 – Missouri Heights – 2.40 Miles
  - CR 161 – Kings Row - 1.4 Miles
  - CR 103A – Orchard Lane - .12 Miles
  - CR 103B – Deer Path - .23 Miles
  - CR 103C – Red Wing Lane - .28 Miles
  - CR 161A – Prince Drive - .40 Miles
  - CR 170 – Panorama Drive - 2.88 Miles
  - CR 233 – Silt Mesa Road - 4 Miles + 110' slip-liner culvert
    - **Total Chipseal Miles: 23.77**
- 5.9 miles of gravel laid on CR's 252 & 253 including: general maintenance, grading, patching, mag, fire assistance.

## Garfield County | 2026 Budget

### Department/Office: Department of Human Services

**Mission Statement:** Garfield County Department of Human Services staff is committed to developing and providing collaborative services to assist and promote the safety, well-being and self-sufficiency of individuals and families.

#### 2026 GOALS:

- Updated Department of Human Services (DHS) strategic plan to be initiated.
- Continue to play an active role in regional and state efforts taking a rural county perspective to conversations happening at a state level ensuring the community of Garfield County is represented.
- Continue community collaborations to address the needs of the vulnerable population.
- Mobilize direction/recommendations from the BOCC in the area of Older Adult Programs.
- Movement of financial forms to an electronic form.
- Prepare and stage DHS for changes resulting from HR1 and develop a communication plan for the community.
- Continue efforts to align child welfare revenues with expenses.

#### 2025 ACCOMPLISHMENTS:

- In 2025, DHS continued focus on areas identified in the strategic plan.
  - Subrecipient Monitoring Project to bring the Department into compliance when subcontracting with Federal Funds to comply with 2 CFR Part 200 Uniform Guidance. This project is anticipated to come to a completion at the end of 2025 with fine tuning in 2026.
  - Continued work on right fitting positions to needs of the department.
  - In CFA employee onboarding process introduced, three Master of Social Work (MSW) interns, encourage internal movement for workforce development.
  - Quality Assurance (QA) process completed in Older Adult Programs.
- Refined billing process to maximize draw down in the Case Management Agency (CMA) program.
- Reduced staff in Older Adult Programs through contracting with a vendor in the eastern side of the county for congregate meals.
- Temporary Assistance for Needy Families (TANF) partnered with the Housing Authority to promote housing options for TANF participants who are at risk of homelessness.
- Multiple community collaborations to target vulnerable populations in the community.
- Garfield County DHS staff hold Northwest Representative positions on multiple state groups.
- DHS Strategic Plan updated.
- Transitioned foster care program to a nonprofit, assisting with program efficiency and higher program concentration.

## Department/Office: Rifle Garfield County Airport

**Mission Statement:** Rifle Garfield County Airport operates and develops safe, efficient, and customer-focused aviation facilities that support Garfield County and the region's transportation network while promoting economic growth and community engagement.

### 2026 GOALS:

- Complete the Airport Master Plan and begin implementing key recommendations.
- Update and adopt new Rates and Charges.
- Update Airport Rules and Regulations.
- Initiate new hangar development RFPs to meet growing demand.
- Update and streamline Minimum Standards for aeronautical users.
- Host a new community outreach event to strengthen public engagement.

### 2025 ACCOMPLISHMENTS:

- **RFCP Program:** Completed and transitioned to new hangar development phase.
- **Hangar Development:** Finalized Atlantic Hangar 6 and Premier Hangars A-3/A-4; advanced Vantage Aviation (A-7) FBO lease negotiations.
- **Operations & Safety:** Implemented new gate access controls, improved ramp, and airfield conditions, and maintained high levels of customer service.
- **Revenue Growth:** Initiated new landing fee collection system to improve accuracy and increase revenue.
- **Community Engagement:** Hosted successful tenant picnic and outreach event, strengthening relationships with tenants and the local community.



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**Garfield County | 2026 Budget**


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**Department/Office: Communications Department**

**Mission Statement:** Innovation of web-based county services with business portals, open data, and accessible documents in a secure online environment; timely community outreach with public information and media relations for community health, safety and welfare.

**2026 GOALS:**

- Accessibility
  - Following trends and workshops in accessibility to stay aware of emerging considerations at the federal, state and Web Content Accessibility Guidelines (WCAG) levels to apply to staff training.
- Cyber and Web Security Operations
  - Secure our environment in an increasingly protective manner with hosting company's Security Operations Center (SOC) system with 24-hour monitoring. Administer major software upgrades and continuous server patches. Monitor risk relentlessly.
  - Develop better training and strategies to address incoming surges in attacks with proactive mitigation measures and integrated solutions with hosting security operations center teams. Increasing cyber strength in framework development project.
- Public Information Officer (PIO) and Community Outreach
  - Coordinate with the Tri-County Joint Information System to share and distribute public information for fires, major route closures, and other critical emergencies. PIOs in Garfield, Eagle and Pitkin counties continuously coordinate with dispatch, law enforcement, and emergency response teams for public safety.
- Internal Communications
  - Develop a new intranet and share staff newsletter on its home page.
- We will also continue the ongoing work listed below into 2026.

**2025 ACCOMPLISHMENTS:**

- Website Development and Countywide Communications Support
  - Migrated the main county website to a new domain, conducted extensive public information notices and arranging to have the old domain run concurrently to forward to the new domain. Secured both in SSL certificates, a complex process. Manually adjusted thousands of database references to the new domain.
  - Completed service delivery to all county offices and departments in managing 1,332 helpdesk requests on an array of topics for website and staff support.
- Accessibility

- Web Content Accessibility Guidelines (WCAG) 2.0 – we established and continue staff training and development in compliance of HB 21-1110 Colorado law, Senate Bill 23-244, and HB24-1454 - Grace Period Noncompliance Digital Accessibility.
- Increased service to our community with enhanced online forms for digital business applications, accessibility, and language access.
- We completed web updates and programming increase accessibility on the websites.
- We worked with a wide range of offices and departments over the summer and early fall to answer document accessibility questions and assist with their document updates.
- Coordinated with agencies responding to an array of emergency needs and shared the agency updates with the community via our disability accessible emergency site that also translates into multiple languages without guests or subscribers having to log in for emergency updates. Relayed all updates for Lee and Derby fires for community safety.
- Cyber Web and Security Operations
  - Conducted a security assessment of the website environment after the cutover and discovered nearly 1,000 attempts to affect the site adversely were reaching internal systems during the cutover. Documented all of them and conducted remediation to stop their advancement and further block their activity. We have had more than 72 million visits to our main site in the past twelve months, and the other sites together total similar traffic.
  - Administering a plan for incident recovery of county websites in the event of a major incident.
  - Expanded training in security principles for enterprise-level web-based systems.
  - We maintain and monitor cyber security systems in all digital sites continuously, patch and fix issues, and develop new features. We apply best practice security and deep vigilance to block continuous attacks.
- Public Information Officer (PIO) and Community Outreach
  - Communications coordination – approximately 126 press releases were written on complex topics and distributed communitywide. Focused on BOCC decisions, county business, and the airport and its master planning process for future growth.
  - We coordinated media relations by responding to media requests and in coordination with editors frequently, generally 2-4 times a week.
  - We coordinated with a couple of dozen local public information officers monthly on communications topics and training. We coordinate frequently with 130 PIOs from Garfield, Eagle and Pitkin counties on emerging incidents and response.
  - Developed Annual Service awards booklet and fair booklet in house, requiring hundreds of hours to coordinate and design.

## Garfield County | 2026 Budget

### Department/Office: Garfield County CSU Extension

#### Mission Statement:

State: Empower Coloradans to address important and emerging community issues using dynamic, science-based educational resources.

The Garfield County Colorado State University Extension Office offers programs and services that cover a wide variety of topics in order to meet resident needs, cover emerging issues, and strengthen the community through training, education, and life-skill development for adults and youth through five main programing areas: Agriculture, Horticulture, Family and Consumer Science, Natural Resources and 4-H Youth Development.

#### 2026 GOALS:

- Continue providing programming in English and Spanish throughout Garfield County.
- Expand 4-H youth development programming to have clubs in all communities in Garfield County.
- Expand 4-H youth development agriculture and natural resource programming to increase the number of participating in these project areas.
- Host Western Colorado Shooting Sports Leaders Certification
- Continue the 10<sup>th</sup> year hosting STEM AmeriCorps members program for 900 hours of service in STEM education in Garfield County.
- Expand Family and Consumer Science programming to meet the needs of all communities in dual languages in Carbondale, New Castle, Rifle and Parachute.
- Continue the expansion of the Junior Master Gardener program through all Garfield County School Districts.
- Continue collaboration with Soil Conservation Districts, NRCS and Garfield County Partners to promote and host Ag educational events 2026.
- Continue to expand with the collaboration of the Vegetative Weed Management the Private Pesticide Applicator program.
- Continue to offer bilingual programing in horticulture and natural resources throughout Garfield County.
- Expand Colorado Master Gardener and Master Food Safety Advisor volunteers through the offering of certification classes in the evenings and on the weekends.
- Continue fundraising for the CSU Garfield County Education Center and the Outdoor Classroom.

#### 2025 ACCOMPLISHMENTS:

- **4-H Youth Development**
  - 21 4-H Clubs
  - 3 4-H Advisory Councils
  - 285 Members
  - Enrolled in 584 projects

- 99 Volunteers
- Largest Projects
  - Swine – 73 members
  - Archery – 71 members
  - Market Poultry - 70 members
  - Beef – 57 members
  - Shotgun – 55 members
- 1,574 entries and exhibits for the Garfield County Fair
- Hosted Western Region Shooting Sports Leaders Training – 70 participants
- School Enrichment/Afterschool
- 4 Friday Project Meetings (Sewing, Quilting, Scrapbooking & Cake Decorating)
- 2000 students participating in Entomology and Embryology school enrichment
- STEM AmeriCorps 9<sup>th</sup> year as a host site 400 hours of service completed
- **Horticulture/Natural Resource**
  - 3 new CMG Apprentices
  - 17 CMG's
  - 161 Volunteer Hours Completed 58.5 hours of Continued Education
  - 221 Contacts
  - Over 600 pounds of food grown and donated through Grow & Give
- **Family and Consumer Science**
  - Cottage Foods Producer Food Safety Classes in Spanish via zoom
  - Cottage Foods Producer Food Safety Classes (Spanish & English)
  - Food Safety – 4 classes (1 in Spanish)
  - Concession Stand Food Safety – 5 classes
  - Breads Class
  - Author for Enlace Latino: Asuntos de familia newsletter – National Award Winning Program
  - Author and editor for Live Smart Colorado Blog
  - 751 entries open class for the Garfield County Fair
- **Agriculture**
  - Hosted Annie's Project
    - Women in Agriculture 6-week series
    - 15 participants
  - Co-Hosted Private Pesticide Applicators Class – 45 Participants
  - Host site for CDA Pesticide Testing – 98 Tests completed



**GARFIELD COUNTY**  
COLORADO STATE UNIVERSITY  
EXTENSION



**COLORADO STATE UNIVERSITY**  
EXTENSION

## Garfield County | 2026 Budget

### Department/Office: Fairgrounds & Events

**Mission Statement:** The mission of the Garfield County Fairgrounds is to strengthen and improve our local community by providing a range of premiere facilities that stimulate learning, promote agriculture, enhance equestrian activities and showcase and support our rich cultural heritage with diverse public and private events.

#### 2026 GOALS:

- Replace/Upgrade Fairground's Water Truck
- Replace/Upgrade Fairground's Skid-Steer
- Crosstrain office staff on Fairground's heavy equipment operation
- Purchase/replace additional trees for improved Fairground landscaping
- Update Royalty (County Fair) by-laws
- Administrative Assistant to obtain notary stamp
- Complete repair of brick pathway
- Replace flooring in Crow's Nest
- Dispose of unused inventory to keep workspaces organized
- Send a Fairground Associate to Footing Academy for hand-on training offered by the League of Agricultural & Equine Centers (LEAC) teaching professionals how to create and maintain optimal equine arena surfaces for horse safety and performance.
- Repaint designated areas to enhance and maintain appearance
- Conduct safety trainings to ensure staff knowledge and compliance

#### 2025 ACCOMPLISHMENTS:

- Hired, trained, and retained a new Administrative Assistant
- Hosted a range of public and private events over 350+ operating days
  - Numerous barrel racing, horse shows, gymkhanas, and other equestrian events
  - Over a hundred Quinceañeras, weddings, receptions, birthdays, and other private events throughout the year
  - School events, including high school rodeo clubs and the annual Youth Entity career fair
  - County meetings, trainings, and celebrations
  - Public elections
  - Public Hockey
- Provided approximately 300 facility reservations for the CSU extension program
- Successfully delivered the following programs:
  - Garfield County's Annual Service Awards
  - The 88<sup>th</sup> Annual Garfield County Fair & Rodeo
  - Garfield County's Annual Employee Appreciation Picnic

- Purchased 600 tons of ¼" washed sand to improve footing in all four arenas.
- Purchased screen shifting machine to improve cleaning of arena footing.
- In response to cold weather conditions, the Fairgrounds provided the community with opportunities for reserved & open riding sessions inside the Indoor Arena.
- Purchased and implemented event management software to improve event tracking and execution.
- Updated Fair Board by-laws.
- Replaced and installed new doors in the south hall.
- Improved facility appearance by freshly painting key areas such as the event hall breezeway, the entry marquee sign, and the south hall doors/railings.
- Cleaned & repaired the brick pathway in front of the indoor arena.
- Improved security by purchasing and installing upgraded camera towers.

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**Garfield County | 2026 Budget**

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**Department/Office: Landfill**

**Mission Statement:** The Garfield County Landfill is an important public asset and public service operated by the Board of County Commissioners as a self-sustaining enterprise.

The Landfill operates with best management practices and sound business judgment, using the Solid Waste Disposal Fund prudently for its capital needs.

**2026 GOALS:**

- Dozer Replacement
- Complete interior road segments
- Clean septic ponds

**2025 ACCOMPLISHMENTS:**

- Maintained all day-to-day operations
- Made significant headway in reducing piles for shredding
- Engineering Design and Operations Plan (EDOP) submitted to the State

## Department/Office: Vegetation Management

**Mission Statement:** Improve land stewardship throughout the county by developing partnerships with residents, public land managers, and the private sector.

### 2026 GOALS:

- Minimize the impacts of noxious weeds on our agricultural lands and native habitats through consultations, site visits and cost-share programs with private landowners and collaborative partnerships with public land management agencies.
- Manage noxious weeds on county-owned property.
- Weed Advisory Board will continue to work with municipalities on developing weed management plans.

### 2025 ACCOMPLISHMENTS:

- Pesticide Applicator Workshop in March in partnership with Colorado State University Extension, Eagle County and the Bookcliff, South Side & Mt. Sopris Conservation Districts.
- Completion and distribution of 12<sup>th</sup> Annual Weeds of Garfield County calendar.
- Continued partnership for noxious weed management with the White River National Forest.
- 27<sup>th</sup> consecutive year of successful noxious weed cost-share program in partnership with the Bookcliff, South Side & Mt. Sopris Conservation Districts.

# OPERATING PERFORMANCE INDICATORS

Garfield County, Colorado  
Operating Indicators By Function/Program  
Last Ten Fiscal Years

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
<b>General Government</b>										
Number of Employees	117	118	114	116	120	115	115	119	117	118
Building(s) Sq. footage	64,882	64,882	64,882	64,882	64,882	64,882	64,882	64,882	42,305	39,305
Service Level										
Tax notices	31,417	31,566	31,264	31,156	31,902	29,577	29,420	29,414	29,376	29,311
Documents recorded	10,673	9,983	13,415	21,149	17,688	14,374	14,121	14,509	15,160	14,186
Number of active voters	38,909	37,023	36,594	35,760	36,339	32,608	32,652	32,611	32,038	29,542
Parcels assessed	31,701	31,566	31,264	31,156	31,902	31,851	31,679	31,601	31,520	31,449
Building permits issued	513	210	265	299	252	200	218	227	233	224
<b>Public Safety</b>										
Number of Employees	172	172	170	170	175	174	173	173	170	165
Building(s) Sq. footage	138,043	138,043	138,043	138,043	138,043	138,043	138,043	138,043	133,665	133,665
Service Level										
Calls for law enforcement service	24,444	25,561	20,806	20,827	23,763	26,059	96,945	105,249	99,133	96,892
Jail bookings	2,096	1,867	1,945	1,732	1,655	2,779	2,550	2,719	2,612	2,502
Useful public service clients sentenced	649	636	690	508	274	947	700	1,000	742	700
<b>Public Works</b>										
Number of Employees	49	49	49	53	56	62	62	62	66	63
Building(s) Sq. footage	102,940	102,940	102,940	102,940	102,940	102,940	87,250	87,250	87,250	87,250
Service Level										
Miles of road maintained	746	746	746	746	746	746	759	742	756	965
<b>Health and Welfare</b>										
Number of Employees	146	139	139	140	145	144	144	144	144	135
Building(s) Sq. footage	67,984	67,984	67,984	67,984	67,984	67,984	67,984	67,984	64,304	64,304
Service Level										
Immunizations	4,048	4,854	6,899	13,745	4,055	6,578	6,418	5,615	6,554	6,902
Birth certificates	744	699	712	645	690	705	732	698	784	697
Death certificates	356	389	390	389	380	364	344	334	323	344
Human Services caseload	12,175	13,657	13,961	11,791	11,791	11,003	11,402	12,028	13,103	11,657
<b>Culture and Recreation</b>										
Number of Employees	5	5	5	6	7	7	7	6	5	3
Building(s) Sq. footage	134,418	134,418	134,418	134,418	134,418	134,418	134,418	134,418	134,418	134,418
Service Level										
Fairground service days	355	308	356	232	90	356	355	355	355	355
County Fair attendance (ticket sales)	8,500	7,106	6,690	10,573	0	9,705	8,852	6,255	8,405	6,519
<b>Business-type Activities</b>										
Number of Employees	10	9	9	8	9	9	9	9	8	8
Building(s) Sq. footage	6,640	6,640	6,640	6,640	6,640	6,760	6,760	6,760	6,760	6,760
Service Level										
Cubic yds of landfill space consumed	76,887	73,724	63,899	59,830	63,498	58,762	48,970	48,050	48,962	48,636
<b>Intergovernmental</b>										
Number of Employees	3	3	3	3	3	3	3	3	3	4
Building(s) Sq. footage					Information not available					

Sources:  
Garfield County Offices/Departments and documents  
Colorado Department of Public Health and Environment  
Colorado Secretary of State - Voter Registration Statistics

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Source: 2024 Audited Financial Statements

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## SECTION IV – BUDGET PROCESS

### ANNUAL BUDGET PROCESS

Garfield County prepares an annual budget as required by the Local Government Budget Law of Colorado. The Finance Department Director is responsible for developing the budget and submitting it to the Board of County Commissioners (BOCC).

The budget process begins in the second quarter and concludes with final budget adoption in the fourth quarter culminating in the submission of Garfield County’s Annual Budget Book to the State of Colorado by January 31<sup>st</sup>. The annual budget process is designed to be comprehensive, participatory, and transparent, with multiple opportunities for public review and comment.

**Budget Framework**



### **1. Initial BOCC Direction**

The budget cycle begins with a discussion between staff and the BOCC to review preliminary projections and establish the overall budget approach. The BOCC provides guidance on:

- Short- and long-term planning
- Key goals and policy directives
- Staffing and service level expectations
- Financial strategies, reserve levels, and contingency planning
- Debt and capital planning
- Expectations for balancing revenues and expenditures
- The budget methodology to be used in the financial system

This direction forms the foundation for the next steps in the annual budget building process.

### **2. Budget Kick-Off**

BOCC guidance is shared with Elected Officials and Department Heads at the annual Budget Kick-Off Meeting.

Budget managers receive:

- Required budget forms
- Instructions and schedules
- Deadlines for submission

### **3. Departmental Budget Preparation**

During the County's strategic planning process, each department identifies its goals and objectives for the coming year. These guide the development of:

- Revenue budgets
- Operating and personnel budgets
- Capital and one-time expenditure requests

All materials are submitted by the calendar deadline to the Finance Department.

#### **Non-Recurring Expenditures**

Departments must submit separate requests for one-time or special project expenses, including:

- Capital equipment
- Infrastructure or facility projects
- Other special one-time or non-recurring needs

These are submitted using the Capital Expense Request Worksheet.

### **4. Budget Compilation & Scenario Modeling**

The Finance Department compiles departmental submissions by fund and prepares a preliminary countywide budget presentation. Staff then develop scenario options based on:

- Alternative revenue projections
- Expenditure adjustments
- Desired fund balance levels

- BOCC priorities and strategic goals

**5. Review & Finalization**

A series of budget review meetings are held in September with each department, County Administration, and a BOCC representative. These reviews refine the budget before it is presented publicly during three October public hearings and adopted in November/December each year.

**The calendar for the preparation of the 2026 budget was as follows:**

<b>Event/purpose</b>	<b>Date/Deadline</b>	<b>Responsibility</b>
<b>Budget Strategy &amp; Direction</b>	June 23, 2025	BOCC
<b>Budget Kick-Off Meeting</b>	July 15, 2025	Budget Officer
<b>Base Budget Information Due</b>	August 8, 2025	Department and Office Budget Managers
<b>Department/Office Budget Reviews</b>	September 5-20, 2025	Budget Officer, BOCC Representative, Budget Managers
<b>Proposed Budget Presentation</b>	October 6, 2025	Budget Officer, BOCC
<b>Proposed Budget Public Hearings</b>	October 7, 2025 October 14, 2025 October 21, 2025	Budget Officer, BOCC, Department and Office Budget Managers
<b>Final Budget Adoption</b>	November 17, 2025	Budget Officer, BOCC
<b>File Official 2026 Budget Book with the State of Colorado</b>	January 31, 2026	Budget Officer

## **BUDGET AND FINANCIAL POLICIES**

### **Purpose of Budget and Financial Policies**

Garfield County's budget and financial policies provide the framework for both long-term and short-term financial planning. These policies:

- Support informed decision-making
- Guide day-to-day financial management
- Promote consistency across diverse County offices and departments
- Protect the County's fiscal stability
- Support the County's mission, vision, and values

Clearly defined written policies help prevent conflicting or inconsistent goals that could negatively affect the County's financial position.

### **Auditing and Financial Reporting**

An independent audit will be performed annually in accordance with State law. The County's accounting system shall be maintained in conformance with Generally Accepted Accounting Principles (GAAP), established by the Governmental Accounting Standards Board (GASB), and with the goal of obtaining an unqualified opinion from the independent auditor. The County will produce its Annual Comprehensive Financial Report (ACFR) in conformance with GAAP.

### **Fund Accounting**

Garfield County uses fund accounting, as required under GASB Statement No. 34, to demonstrate fiscal accountability. While governments may use many funds, best practice is to maintain only as many funds as necessary.

Garfield County maintains 19 funds, grouped into three categories:

1. Governmental Funds
2. Proprietary Funds
  - Enterprise Fund
  - Internal Service Fund
3. Fiduciary Funds

Each fund is a separate accounting entity with its own set of self-balancing accounts (assets, liabilities, fund equity, revenues, and expenditures). Although the County reports all required funds in its audited financial statements, Agency Funds and Asset/Liability Funds are excluded from the budget. For the purposes of the budget there are 19 funds.

Garfield County's funds are listed as follows:

**GOVERNMENTAL FUNDS**

**General Fund**

100 - General Fund

**Special Revenue Funds**

- 119 - Public Health Fund
- 120 - Road and Bridge Fund
- 121 - Human Services Fund
- 123 - Community Events Fund
- 124 - Conservation Trust Fund
- 125 - Emergency Reserve Fund
- 126 - Airport Fund
- 127 - Clerk and Recorder EFTF Fund
- 128 - Traffic Impact Fund
- 129 - Livestock Auction Fund
- 130 - Commissary Fund
- 133 - Retirement Fund
- 135 - Oil and Gas Mitigation Fund
- 136 - Garfield County Grant Fund
- 150 - Capital Expenditures Fund
- 187 - Traveler's Highland PID Fund

**PROPRIETARY FUNDS**

**Enterprise Fund**

200 - Solid Waste Disposal Fund

**Internal Services Fund**

210 - Motor Pool Fund

**Major vs. Non-Major Funds**

Under GAAP, the General Fund must be reported as a major fund. Additional funds—such as the Road & Bridge Fund, Human Services Fund, and Capital Expenditures Fund—also qualify as major funds.

A fund is classified as major if it meets both criteria:

**Criterion 1 – 10% Test**

The fund reports at least 10% of one of the following compared with all governmental funds:

- Total assets
- Total liabilities
- Total revenues
- Total expenditures

**Criterion 2 – 5% Test**

The same fund must also represent at least 5% of the combined total for governmental and enterprise funds for the same category.

Funds not meeting these thresholds are reported as non-major funds.

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## **Types of Funds**

### Special Revenue Funds

Used to track revenue sources legally restricted for specific purposes.

### Enterprise Fund (Proprietary)

- Solid Waste Disposal Fund  
Accounts for activities financed primarily through fees charged to external users.

### Internal Service Fund (Proprietary)

- Motor Pool Fund  
Used to provide centralized goods and services (e.g., vehicles) to other County departments.

### Agency Funds (Fiduciary)

Used to hold resources the County manages in a purely custodial capacity, such as funds collected on behalf of other governments, organizations, or individuals.

Because they do not represent County-controlled revenues or expenditures, Agency Funds are excluded from the budget process.

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## **Department/Fund Matrix**

A matrix is used to show how County departments align with the governmental funds they manage or support.

Funds excluded from the matrix due to zero balances or pass-through status include:

- Conservation Trust
- Emergency Reserve
- Livestock Auction
- Oil and Gas Mitigation
- Garfield County Grant Fund

OFFICE/DEPARTMENT	FUND										
	General	Public Health	Road & Bridge	Human Services	Community Events	Traffic Impact	Airport	Clerk & Recorder EFTF	Commissary	Retirement	Capital
Airport							✓			✓	✓
Assessor	✓									✓	✓
BOCC	✓									✓	
Clerk and Recorder	✓							✓		✓	✓
Communications	✓									✓	✓
Community Corrections	✓									✓	✓
Community Development	✓					✓				✓	✓
Coroner	✓									✓	✓
County Attorney	✓									✓	✓
County Manager	✓									✓	✓
CSU Extension	✓										
District Attorney	✓										
Facilities	✓									✓	✓
Fair and Events					✓					✓	
Fairgrounds	✓									✓	✓
Finance	✓									✓	✓
Human Resources	✓									✓	✓
Human Services				✓						✓	✓
Information Technology	✓									✓	✓
Oil and Gas	✓									✓	
Procurement	✓									✓	✓
Public Health		✓								✓	✓
Public Trustee	✓									✓	
Road and Bridge			✓							✓	✓
Sheriff	✓								✓	✓	✓
Surveyor	✓									✓	
Treasurer	✓									✓	✓
Vegetation Management	✓									✓	✓

## **Basis of Accounting and Budgeting**

The basis for accounting for governmental funds is modified accrual. The basis for accounting for proprietary funds is full accrual with the exceptions of depreciation and amortization. Revenues are recognized in the accounting period in which they become “available and measurable.”

The basis for budgeting is full accrual. All operating and capital expenditures and revenue are identified in the budgeting process because of the need for appropriation authority.

## **Balanced Budget Definition**

According to State budget law, no budget adopted shall provide for expenditures in excess of available revenues and beginning fund balances. Garfield County strives to maintain a structurally balanced operating budget to cover the cost of ongoing day-to-day operations of all County government operations with recurring revenues equal to recurring expenditures in the adopted budget.

## **Amending the Budget**

Expenditures must not exceed appropriations approved by the BOCC. If any increase to the adopted budget is needed, a supplemental budget and appropriation must be approved by the BOCC at a public hearing, with prior published notice of the proposed change. Elected Officials and Department Heads may reallocate budgets within an appropriation without the approval of the BOCC.

Supplemental appropriations are used when a policy, law, statute, or court ruling becomes effective which mandates expenditures that were not anticipated or budgeted; used when an expenditure item is essential to the operation of a County office or department that was neither anticipated or budgeted; used when unexpended amounts are to be spent in a subsequent year (often from grants or unfinished capital projects); and used when revenue is received and designated for a particular purpose that was neither anticipated nor budgeted.

Budget transfers may be used when one unit is identified as having insufficient budget dollars while at the same time another appropriation unit is identified as having an excess budget. An appropriation transfer is a reallocation of appropriated budgeted funds between units, or between spending agencies within a fund. Budget transfers are not allowed if the requested transfer crosses funds. If there is a use of funds (transfer out) that caused a funds expenditure (transfer in) to exceed the original budgeted amount, then a supplemental appropriation is required. Because each fund is considered a separate entity requiring BOCC authorization to utilize the funds, the Department or Elected Office shall submit a budget supplement if the requested transfer crosses funds.

Funding credited to the Capital Fund shall not revert or be transferred to any other fund. Likewise, no transfers are allowed from the General Fund into the Road and Bridge Fund per State law, and no transfers are allowed from the Road and Bridge Fund into the Capital Fund.

### **Monitoring the Budget**

The Finance Department provides monthly financial reports to the BOCC including a review of each fund and department's performance against the budget and in-depth analysis of any significant variances. Elected Officials and Department Heads are responsible for reviewing their budgets monthly and investigating any unusual variances. The Elected Official or Department Head should contact the Finance Department for adjustments when needed or prepare a Posting Correction Request Form and submit it to the Finance Department.

### **Debt**

Debt and other long-term financial obligations will be issued in accordance with State law, and if required, will be approved by registered, qualified voters of the County. Debt is only to be incurred for financing capital assets that, because of their long-term nature or because of budgetary restraints, cannot be acquired from current revenues or budgeted resources. Debt is issued only after exhausting all possible resources, such as grants and pay-as-you-go funding. Any debt issued shall not have a maturity date beyond the useful life of the asset being acquired or constructed by the debt proceeds. Issuance of debt should not be used to finance current operating expenses. There must also be sufficient revenue available to meet ongoing debt payments.

The legal debt limit is calculated at 1.5 percent of total assessed value. The total assessed value in 2025 as of the December Re-Certification is \$2,670,974,620 and therefore the legal debt limit is \$40,064,619. With no debt applicable to the limit, the legal debt margin is the same.

### **Staffing**

Staffing shall not exceed the authorized level approved by the BOCC. An increase in headcount must be authorized by the BOCC either through the budgetary process or by separate consideration and approval during the year. All wage line items are budgeted and utilized by each Department and Office subject to the following terms and conditions:

- No transfer shall be allowed to the extent such transfer would occur between a wage line item and operating line item of the individual Department or Office.
- Any new or proposed change to individual wages shall be authorized by individual Department Heads or those Elected Officials who have opted to follow County policies. The Human Resources department will confirm that the changes are consistent with the Employee Handbook, and with the then current pay grades and structure approved

by the BOCC and individual Elected Officials as appropriate. The Finance Department will process all such changes so long as budgeted funds are available.

- Any new or proposed change to individual wages authorized by an Elected Official who has adopted a pay policy that differs from the County's shall be processed by the Finance Department as long as budgeted funds are available. Each Elected Official that adopts a separate pay policy accepts full and sole responsibility for ensuring that requested wage changes comply with that policy.

## **Carryovers**

Carryovers for operating expenditures are not allowed. Carryovers for capital improvement projects are allowed for projects in the bidding phase, or that have started but are not complete by the end of the fiscal year. Only the amount remaining on the contract or necessary to complete the project may be carried over into the impending budget year. The Finance Department will present any supplemental carryover requests to the BOCC in the first supplement of the new year for the Board's approval and appropriation.

## **Interfund Transfers**

Interfund transfers are necessary to maintain adequate fund balances, cash flow, or to meet required State law (TABOR). The Finance Department is responsible for budgeting any interfund transfers during the annual budget process.

## **Fund Balances**

Available fund balance is an important measure of economic stability and is defined as the difference between assets and liabilities. Each fund should maintain a fund balance at a level that will provide for a positive cash balance throughout the fiscal year, which will reduce the likelihood of having to enter into short-term debt to pay for current operating expenditures, or so major unplanned occurrences will not jeopardize the financial position of the County.

Adequate fund balance levels preserve the credit worthiness of the County; provide working capital for the County to meet cash flow needs during the year; provide a comfortable margin of safety to address unanticipated expenditures, emergencies, and unexpected declines in revenue due to economic downturns; and provide a resource to stabilize fluctuations from year to year in the property taxes paid by County taxpayers.

As part of the annual budget process, the Finance Department will estimate the surplus or deficit for the current year and prepare a projection of the year-end fund balances for all County funds subject to annual appropriation including the unassigned General Fund balance. Any anticipated balance in excess of the minimum unassigned General Fund balance may be assigned to other

purposes. Fund balance may be used as appropriate (and approved by the BOCC) under sound management practices when current revenues are not adequate to cover current expenditures.

GASB issued Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions, to provide more clearly defined categories to make the nature and extent of the constraints placed on a government’s fund balance more transparent. Fund balance is reported in five categories: Non-spendable, Restricted, Committed, Assigned, and Unassigned Fund Balance.

In order to meet emergency obligations, avoid interruptions in cash flow, generate interest income, and maintain a sound bond rating, the County shall maintain an unassigned fund balance in its General Fund plus Oil & Gas Mitigation Fund of one third of the County’s total General Fund expenditures. Garfield County will also maintain an emergency reserve in an amount equal to at least three percent of fiscal year spending in accordance with the provisions of Article X, Section 20 of the State Constitution (TABOR Amendment).

Unassigned fund balance exists only in the General Fund. A number of Garfield County fund balances and the spending from those funds are restricted or committed in their use as follows:

<b>Fund</b>	<b>Restriction</b>
<b>Airport</b>	BOCC Resolution
<b>Capital Expenditures</b>	Legislative
<b>Clerk and Recorder EFTF</b>	BOCC Resolution
<b>Commissary</b>	BOCC Resolution
<b>Community Events</b>	BOCC Resolution
<b>Conservation Trust</b>	Legislative
<b>Emergency Reserve</b>	Legislative
<b>Garfield County Grants</b>	BOCC Resolution
<b>Human Services</b>	Legislative
<b>Livestock Auction</b>	BOCC Resolution
<b>Oil and Gas Mitigation</b>	BOCC Resolution
<b>Public Health</b>	Legislative
<b>Retirement</b>	BOCC Resolution
<b>Road and Bridge</b>	Legislative
<b>Traffic Impact</b>	BOCC Resolution
<b>Travelers Highland PID</b>	BOCC Resolution

Withdrawal of any amount of unassigned General Fund balance that reduces the balance to less than the minimum amount shall require replenishment of fund balance as soon as economic

conditions allow. Replenishment of unassigned fund balance may be accomplished through the control of operating expenditures, unanticipated revenues sources, year-end budget surpluses, above average sales tax revenues, or increased property tax revenues.

The County will strive to maintain an adequate level of fund balance for its Enterprise Funds for future capital needs, unforeseen circumstances, emergencies, and any post closure costs related to the County's Landfill.

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## LONG TERM FINANCIAL PLANNING

### Five Year Capital Improvement Plan

As a result of continued growth and a volatile economy, Garfield County has found it essential to develop a forecast of County services for five years in the future and analyze what is required to realize this future focus. This document is a consolidated planning document that identifies program, project, process, system, equipment, and infrastructure improvements that need to be made to meet our customer's future expectations. The delta, or gap, between what exists now and what we want our organization to look like in five years is translated into actionable steps that we can budget for, schedule, and track through to completion.

This Five-Year Capital Improvement Plan is not a one-time project, but rather a living document subject to change, enhancement, and annual appropriation decisions by the Board of County Commissioners. This plan gives our organization the opportunity to evaluate the current economic conditions of our community, and the challenges and opportunities it faces. By understanding the challenges we will face over the next five years, Garfield County is able to effectively respond to complex issues such as changing demographics and evolving technology. This plan will assist in developing strategies to provide and maintain public service levels given the County's budget constraints more effectively and efficiently.

The Five-Year Capital Improvement Plan is approximately a three-month process that is reviewed and updated annually prior to the regularly scheduled budget kick-off meeting each July. Data gathering for the plan is both qualitative and quantitative, internal, and external. The County convened a steering committee composed of an elected official, administration, and staff. The steering committee members helped compile and evaluate data submitted by County departments and offices.

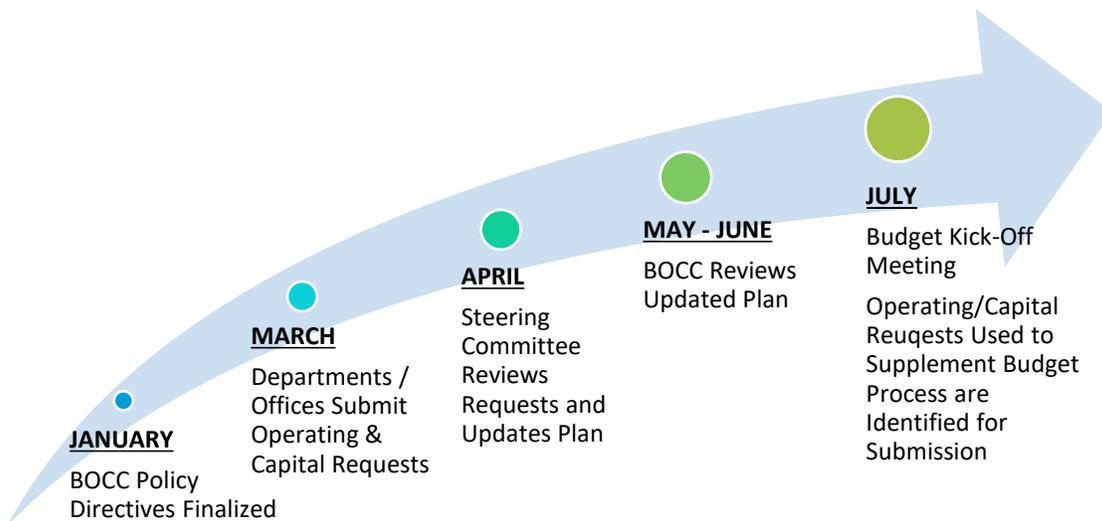
Department and offices provide an outlook on capital expenditures and pertinent operating expenditures over the next five years that support the Board of County Commissioner's policy directives. Operating costs include increases or reductions to their operating budget for items greater than \$100,000. Operating costs may include one-time, non-recurring items, or on-going operating costs as a result of a capital investment, project, or program such as increased utilities

or additional staff. Capital costs include any requests over the next five years for items greater than \$100,000. Projects are prioritized as either:

- A.** Highest priority – a project or need that is essential.
- B.** Medium priority – a project or need necessary to meet customer service expectations.
- C.** Lowest priority – a project or need that would be beneficial, but a work around may be possible.

High priority projects include those mandated by a Federal, State, or local government, and projects necessary to meet safety compliance. Requested projects also take into consideration potential reimbursements, and their impact on the operating budget. Projects are identified as new, replacement or maintenance. Multi-year projects are also documented with the number of years to complete listed.

This document is presented to the Board of County Commissioners for review prior to the annual July budget kick-off meeting. The capital expenditures presented in this plan are used to compile the subsequent year’s annual capital budget. Any increases and/or deductions to operating costs as a result of these capital investments are also used to compile the ensuing year’s budget.

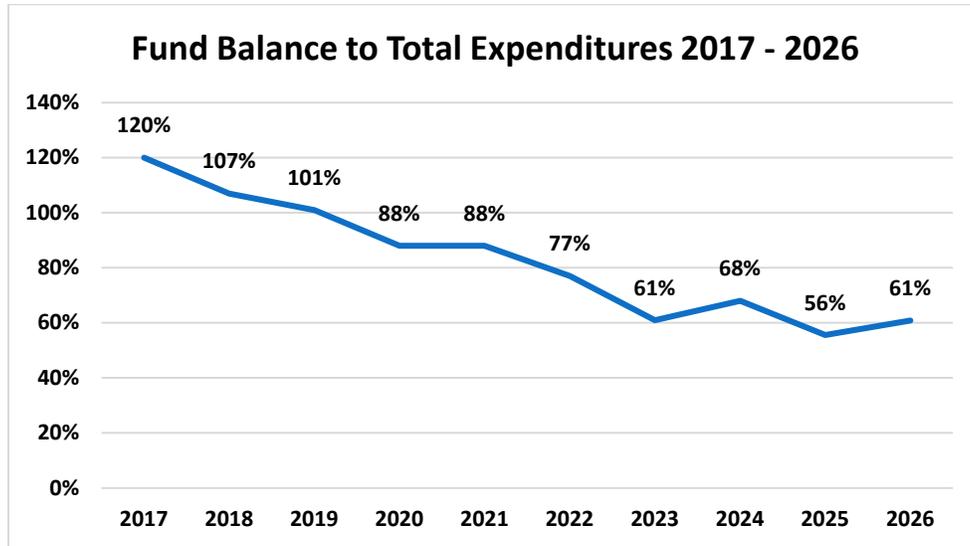


### Financial Performance Measures

As part of its long-term financial planning, the budget is prepared and analyzed using several financial performance measures.

**Fund Balance to Total Expenditures Ratio**

This ratio measures the County’s ability to meet annual expenditures with end-of-year (EOY) fund balance. A preferred trend of 25 percent to 45 percent will help insulate the County from unforeseen economic downturns and provide funds for large-scale purchases without the need for borrowing. The formula used is EOY Fund Balance/Total Expenditures. As can be seen by the chart below, the County experiences great volatility in this ratio but stays well above the benchmark targets of 25-45 percent.



**Fund Balance to General Fund Expenditures Ratio**

The 2025 end of year estimated unassigned fund balance in the General Fund is \$54,937,665 and is projected to be \$45,443,893 at the end of 2026. At the end of 2026, the projected General Fund balance will be 79 percent of the General Fund total expenditures.

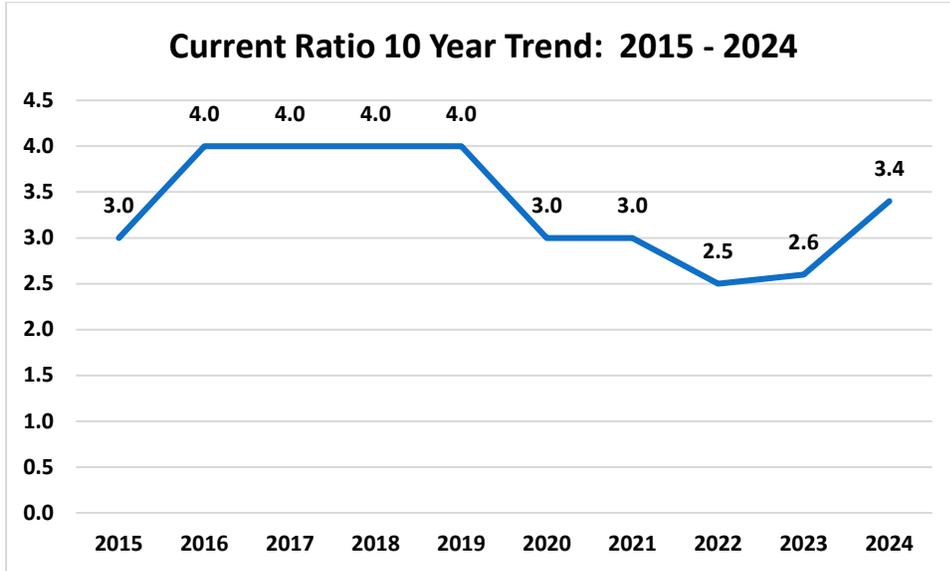
**Fund Balance to General Fund Revenues Ratio**

At the beginning of 2026, the county’s unassigned fund balance in the General Fund is estimated at approximately 40 percent of the projected regular General Fund operating revenues. The General Fund has sufficient working capital to meet the 2026 goals and objectives and provide a stable and quality level of service.

**Current Ratio**

The current ratio measures the County’s ability to pay back its short-term liabilities (debts and payables) with its short-term assets (cash and receivables). Although the target for this ratio is commonly 2:1, in an environment where industries are cyclical as is the case in Garfield County, the goal is to maintain a higher current ratio. The audited financials for Garfield County resulted

in a current ratio of 3.4:1 at the end of 2024. While considered strong, it is just above the ratio set in 2022 which was the lowest ratio the County has seen in the last 10 years.



As mentioned previously, the financial health of Garfield County is significantly dependent upon oil and gas activity. 28.9 percent of the County’s total revenue is related to property tax, and 30 percent of property tax revenue is associated with the oil and gas industry. Historically, approximately 50 percent of total revenue was related to property tax, and almost two thirds of property tax revenue was associated with the oil and gas industry. Because of this, Garfield County has built up a healthy fund balance to assure stable levels of service during the economic challenges we are faced with. While there has been a steady decline in the fund balance over the last ten years, Garfield County has continued to maintain service levels.

The forecast beyond 2026 anticipates property tax revenues to decrease from 2026 due to recently passed Legislation and assessed valuations and then to begin to stabilize over the next decade. Natural gas prices and production levels in Garfield County are continuing to decline, which results in decreased tax revenue for the County. Legislation at the State level also arguably plays a role in the delayed issuance of drilling permits and industry investment activity.

Sales tax revenue continues its growth trend due to increased building material and real estate sales throughout the County.

The forecast does not consider increases in revenues generated by increases in fees and charges above their current levels in certain areas. The County’s forecast shows a slow modest increase

in revenue for the near future as it relates to sales tax while also projecting a decline in property tax. Overall, with revenue projected to remain similar, the County is taking a proactive approach and is able to plan accordingly each year as it updates and prioritizes projects within the Capital Improvement Plan. This Plan is subject to annual appropriation and assumes the continuation of current service levels and the impact the cost of maintaining current service levels will have in the years ahead.



## SECTION V – BUDGET OVERVIEW

### BUDGET SUMMARY

The Garfield County 2026 Adopted Budget appropriated \$136,459,047 in funding as follows:

FUND	Appropriation
General	73,069,530
Public Health	3,168,223
Road & Bridge	15,653,027
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
<b>Total Appropriation</b>	<b>\$136,459,047</b>

The 2026 Adopted Budget estimates \$125,969,276 in total revenues and appropriates \$136,459,047 in total expenditures. The difference is taken from fund balances and will be used for discretionary grants and capital expenditure projects.

The operating budget has expenditures in excess of revenues of \$3,210,859 which will draw down the fund balance to balance the operating budget. The County's operating expenditures are budgeted at \$118,651,917 and operating revenues at \$115,441,058.

Capital expenditures are budgeted at \$11,146,750 across multiple Funds and include capital in support of operations and replacement purchases. Significant capital expenditures include the FAA Phase I main ramp replacement at the airport, various facilities upgrades and improvements, heavy equipment replacements, and replacement motor pool vehicles for a number of departments.

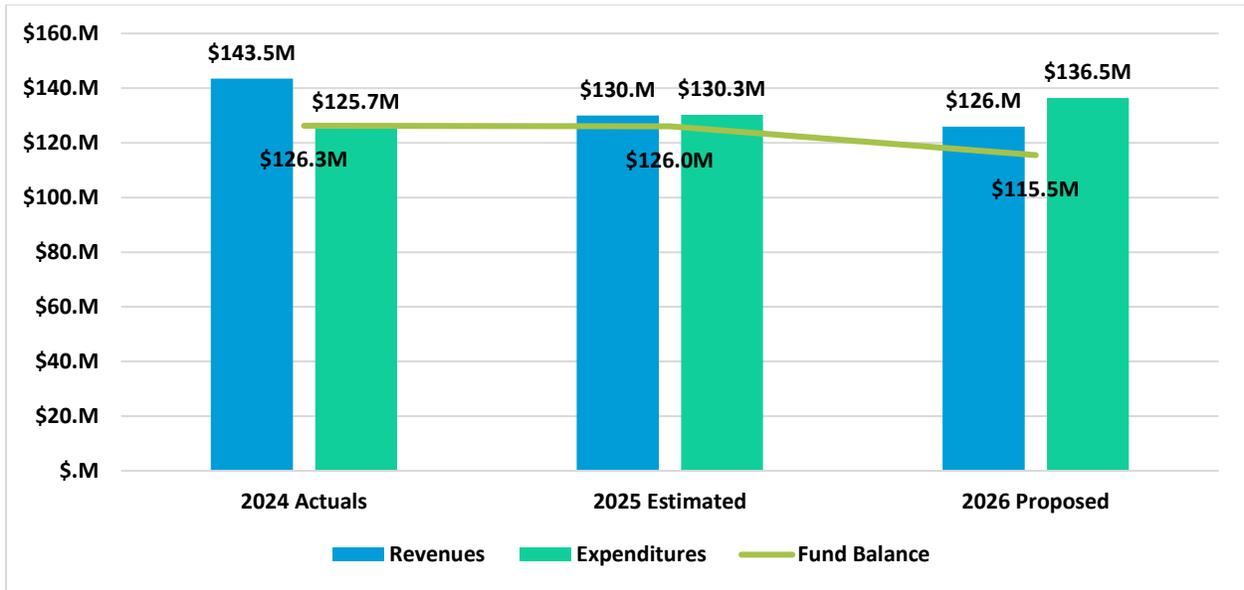
Discretionary expenditures total \$6,660,380 which includes community events such as the annual County Fair, public transportation grants, grants to other governments and grants to various non-profits.

The total personnel budget increased by 0.51 percent from the 2025 adopted budget and included a 2.56 percent health insurance coverage increase; a merit increase of 3.0 percent; included a hiring freeze on 32 positions countywide; and does not include any vacancy savings adjustments. The total budgeted headcount for 2026 is 506.5. This is a reduction of 4 headcount positions when compared to the 2025 adopted budget.

Overall, the 2026 budget enables Garfield County to continue to provide high levels of service to its citizens, invest in prudent capital improvements, and support municipalities with key infrastructure projects all while maintaining its strong financial position.

**Combined Statement of Revenues, Expenditures, and Changes in Fund Balance**  
*\*Includes Interfund Transfers*

	2024 Actual	2025 Estimated	2026 Budget
<b>Revenue</b>			
Taxes	75,882,628	62,038,310	57,377,973
Licenses and Permits	96,284	111,000	120,000
Intergovernmental	37,677,112	38,651,724	41,661,795
Charges for Services	16,146,746	16,624,728	17,081,557
Fines and Forfeitures	307,975	170,000	170,295
Investment Earnings	6,879,595	5,722,511	3,879,191
Contributions	1,715,698	1,718,125	1,682,164
Miscellaneous Revenue	4,778,016	4,988,780	3,996,301
<b>Revenue Totals</b>	<b>\$143,484,054</b>	<b>\$130,025,178</b>	<b>\$125,969,276</b>
<b>Expenditures</b>			
Salaries and Wages	37,686,759	36,882,713	42,811,129
Employee Benefits	17,998,883	17,495,786	19,552,116
Professional & Tech Services	10,245,255	12,240,359	11,968,439
Purchased Property Services	2,845,375	2,661,994	2,706,599
Other Purchased Services	5,610,033	5,693,997	6,054,457
Supplies	5,068,715	5,249,288	5,362,172
Property/Capital Assets	9,198,971	13,190,783	12,125,871
Other Expenses	37,061,143	36,875,606	35,878,264
<b>Expenditure Totals</b>	<b>\$125,715,134</b>	<b>\$130,290,526</b>	<b>\$136,459,047</b>
<b>Excess Revenue o/(u) Expenditures</b>	<b>\$17,768,920</b>	<b>(\$265,348)</b>	<b>(\$10,489,771)</b>
<b>Fund Balance at Year End</b>	<b>\$126,257,235</b>	<b>\$125,991,887</b>	<b>\$115,502,116</b>

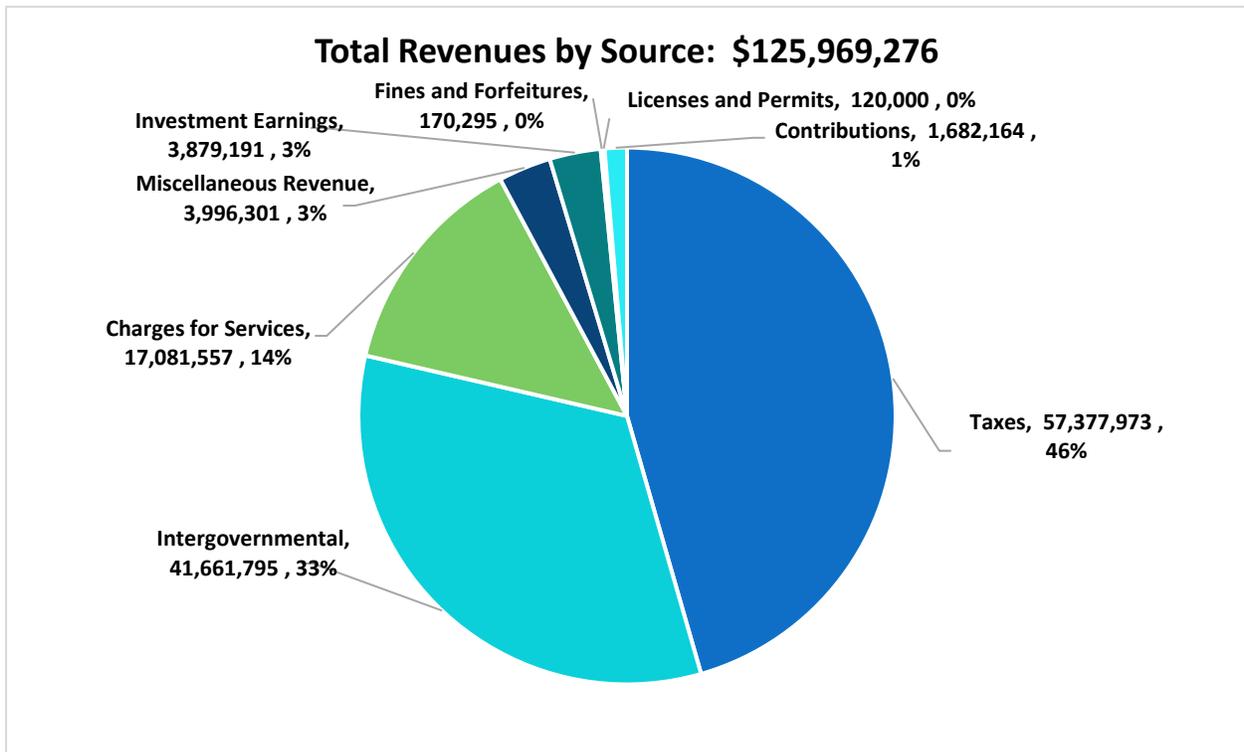


## REVENUES

Garfield County strives to maintain a diversified and stable revenue base; to the extent it has the legal authority to do so and will pursue revenue-raising strategies which will help to reduce dependence on property and sales tax revenues. All revenue projections are realistically calculated and budgeted. Funding through grants is encouraged as a means of financing a project or one-time expenditures. The County, however, discourages the use of intergovernmental grant assistance for routine, ongoing operational costs.

The County will set its fees and user charges to recover, at a minimum, the variable costs of services in order to reduce reliance on property and other taxes. The County charges fees and user charges when it is allowable, when a limited and specific group of beneficiaries can be identified, or when it is feasible to charge beneficiaries for services rendered. To the extent possible, fee levels are set to recover the full costs of the services provided, unless it is deemed necessary or desirable to subsidize the service. As part of the budget process, the County shall annually review the fees and user charges. All changes to the schedule of fees and charges must be approved by the Board of County Commissioners.

Of the \$125,969,276 total revenues projected in 2026, approximately 46 percent is derived from taxes, 33 percent from intergovernmental sources, 14 percent from charges for services, 3 percent from miscellaneous revenue, 3 percent from investment earnings, 1 percent from contributions, and less than 1 percent from both fines & forfeitures and licenses & permits.



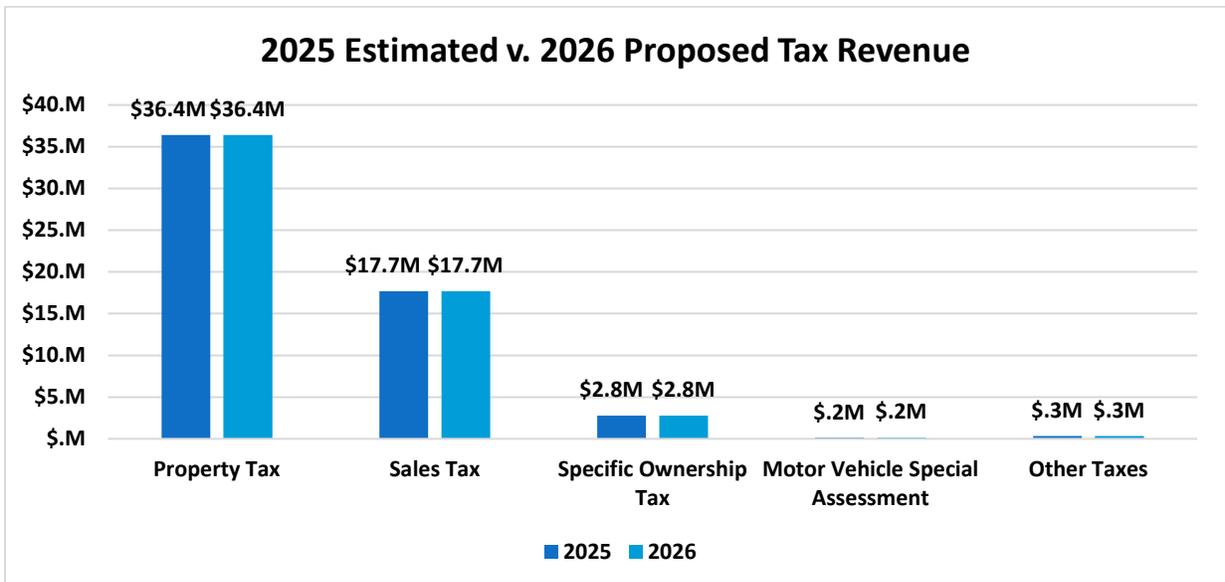
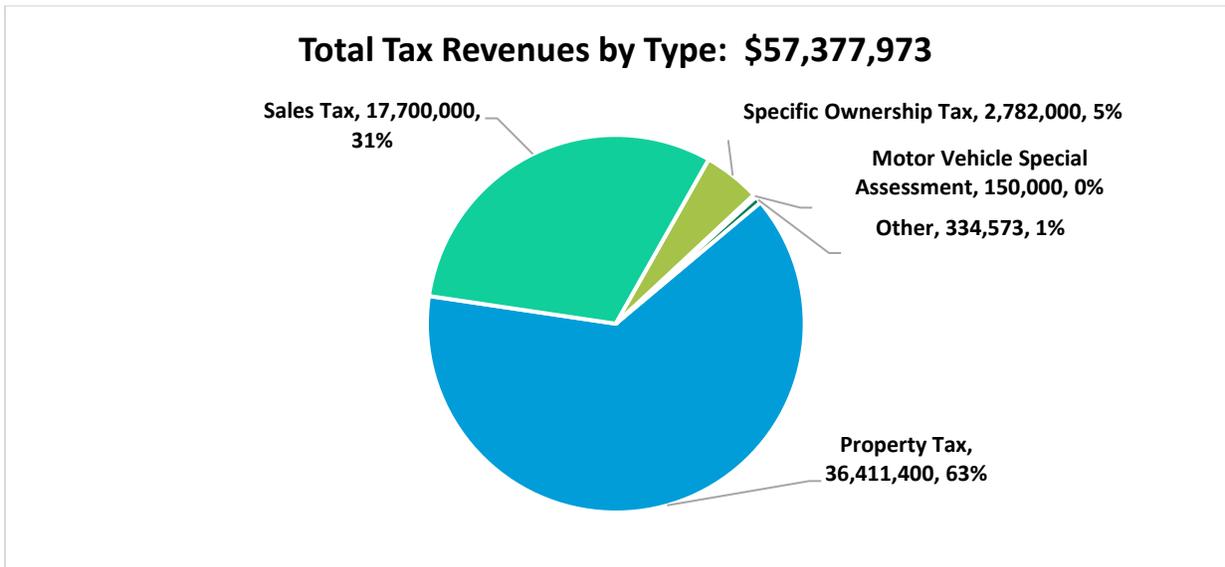
Revenues	2025 Estimated	2026 Budget	Variance	%
Taxes	62,038,310	57,377,973	-4,660,337	-7.5%
Intergovernmental	16,624,728	17,081,557	456,829	2.7%
Charges for Services	38,651,724	41,661,795	3,010,071	7.8%
Miscellaneous Revenue	5,722,511	3,879,191	-1,843,320	-32.2%
Investment Earnings	111,000	120,000	9,000	8.1%
Contributions	170,000	170,295	295	0.2%
Fines & Forfeitures	1,718,125	1,682,164	-35,961	-2.1%
Licenses & Permits	4,988,780	3,996,301	-992,479	-19.9%
<b>Total</b>	<b>\$130,025,178</b>	<b>\$125,969,276</b>	<b>(\$4,055,902)</b>	<b>-3.1%</b>

In 2026 total revenues, compared to 2025 estimated, will decrease by slightly more than \$4 million, a decrease of 3.1 percent. The decrease in total revenues is primarily due to lower projected property tax revenues, miscellaneous revenue, fines & forfeitures, and licenses & permits, with this being slightly offset by increases in intergovernmental, charges for services, and contributions.

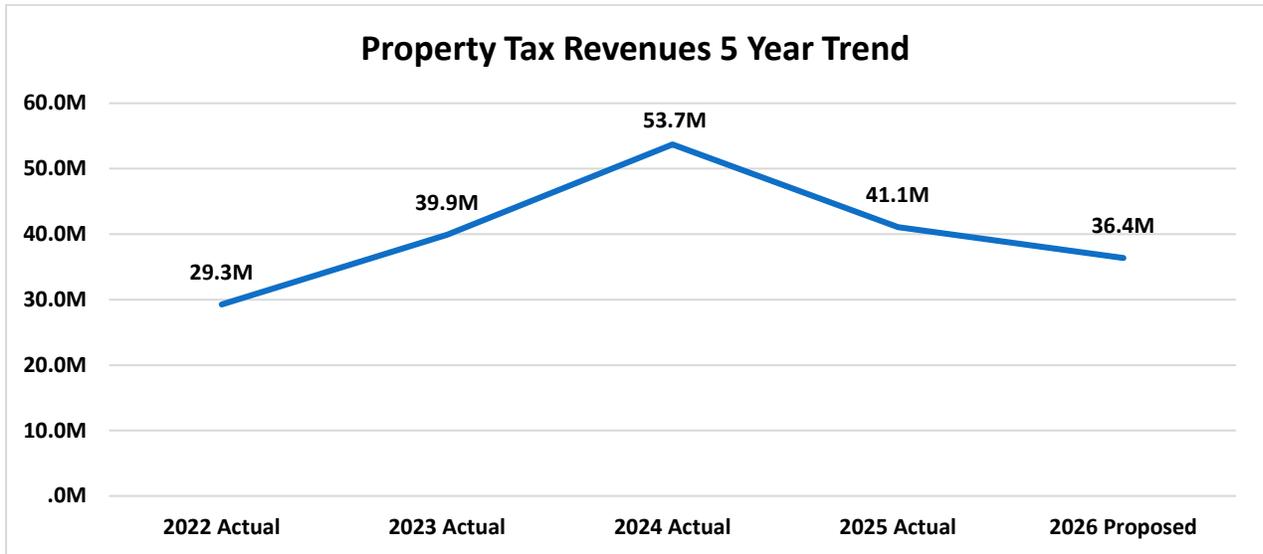
## Tax Revenue

In 2026, the County’s total revenues are \$125,969,276, with \$57,377,973—about 46%—coming from taxes. Of the \$57.4 million in tax revenue:

- \$36.4 million (63%) comes from property taxes
- \$17.7 million (31%) comes from sales taxes
- \$2.8 million (5%) comes from Specific Ownership Taxes
- \$150,000 (0%) comes from Motor Vehicle Special Assessments
- \$335,000 (1%) comes from delinquent property taxes



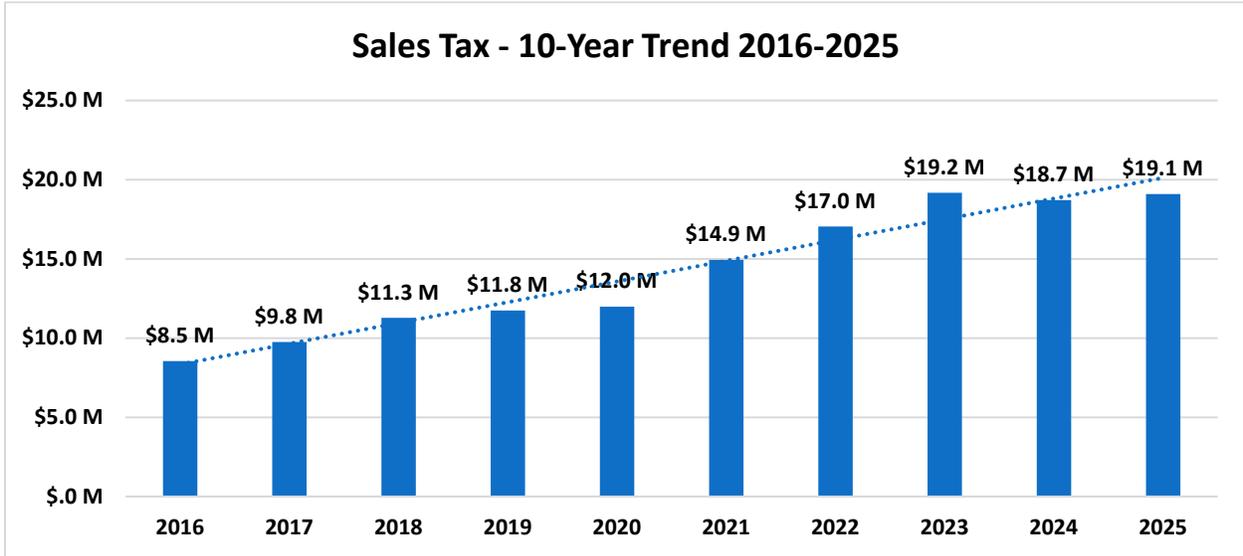
Based on the August 2025 Certification of Assessed Values from the Garfield County Assessor, 2026 property tax revenues are projected to decrease by \$4.7 million, an 11.36% reduction from 2025. This decline is driven primarily by lower 2025 assessed valuations. Oil and gas production continues to play a major role in the tax base, representing approximately 30% of total assessed valuation in 2026.



For 2026, the Travelers Highland PID with a levy of 50.000 mills, was granted a temporary one-year mill levy credit of 5.191 mills reducing it to 44.809. Its property tax revenue for 2026 is budgeted at \$39,362. Garfield County’s total 2026 gross mill levy is 13.655, allocated across County funds as follows:

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%
<b>TOTAL</b>	\$ 2,663,642,470	13.655	100.00	\$ 36,372,038	\$ (4,661,952)	-11.36%

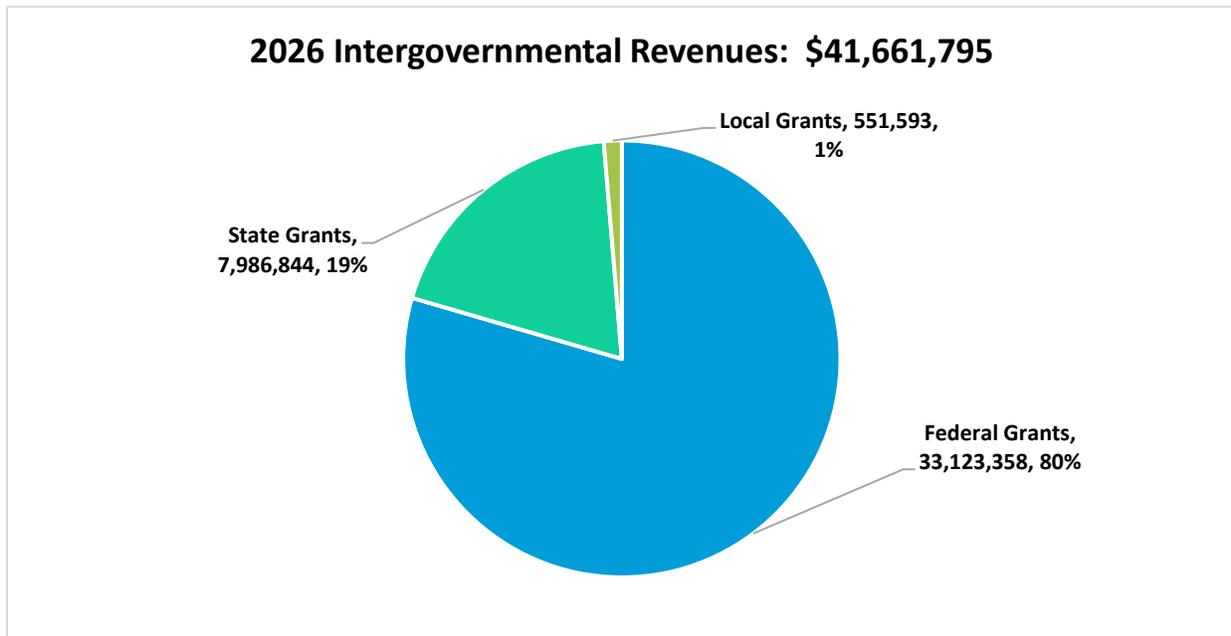
Sales tax collections on a countywide basis were 2 percent higher in 2025 when compared to the sales tax collected in 2024. The impact of the higher prices of goods due to inflation resulted in an increase in sales tax collections in Garfield County in 2025.



### Intergovernmental Revenue

In 2026, intergovernmental revenues are budgeted at \$41,661,795. This is an increase of 9 percent from 2025, primarily due to the FAA’s Phase I Main Ramp Replacement at the Airport. The Federal Government is the largest source of revenues at \$33.1 million, followed by the State of Colorado at \$8 million. Local intergovernmental revenues are \$552 thousand.

Intergovernmental Revenues by Source	2025 Estimated	2026 Budget	Variance	%
Federal Grants	28,731,808	33,123,358	4,391,550	15%
State Grants	8,815,413	7,986,844	-828,569	-9%
Local Grants	535,994	551,593	15,599	3%
<b>Total Intergovernmental Revenues</b>	<b>\$38,083,215</b>	<b>\$41,661,795</b>	<b>\$3,578,580</b>	<b>9%</b>



Operating grants of \$22.7 million account for 55 percent of intergovernmental revenues, largely for Health and Human Services. Mineral Severance, BLM and Forest Service Payment In Lieu of Taxes (PILT), Highway Users Tax Fund (HUFT), State Cost Allocations and American Rescue Plan, otherwise known as revenue sharing, account for \$8 million or 13 percent of total intergovernmental revenues. The budgeted amounts are based upon information received from the relevant authority or, if none is available, then trend analysis.

### **Charges for Services Revenue**

Charges for services will generate \$17,081,557 in revenues for 2026, an increase of 3 percent from the 2025 estimated budget. Increases are expected in several areas including the Motor Pool, Airport and Treasurer. Estimates are made based upon recent history and relevant information or data that indicate a future trend.

### **Investment Revenue**

Investment earnings are budgeted at \$3,879,191 for 2026, which is more conservative than earnings received in 2024, and more conservative than 2025 which is also going to be another better than forecasted year of investing by the County. The budget is based upon projections provided by the County's investment advisor.

### **Other Revenue**

The remainder of the County's budgeted revenues amount to \$5,968,760 and are as follows:

<b>Other Revenues</b>	<b>2026 Budget</b>
Contributions	1,682,164
Fines and Forfeitures	170,295
Licenses and Permits	120,000
Miscellaneous Revenue	3,996,301
<b>TOTAL</b>	<b>\$5,968,760</b>

Miscellaneous revenue primarily includes interfund transfers, rent and lease receipts, and the sale of assets. Interfund transfers are evaluated and estimated based off the Fund’s needs to ensure sufficient fund balances exist to operate efficiently and effectively. Rent and lease revenue are based off the ensuing year’s lease agreements with customers. Asset sales are the proceeds received from auction sales and take into consideration the assets’ book value and market value.

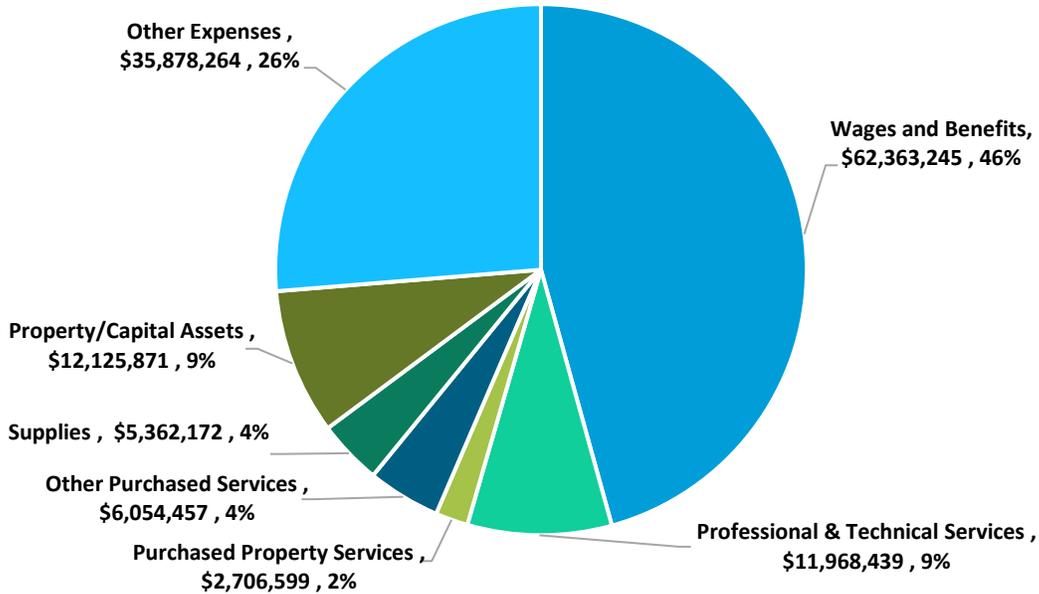
## EXPENDITURES

The County will pay all current expenditures with current revenue. The County will maintain a budgetary control system to ensure adherence to the budget and will make timely reports available to management which compare actual revenues and expenditures to budgeted amounts. The County will encourage the use of technology and capital investment programs that are cost effective and will manage the growth of operating costs.

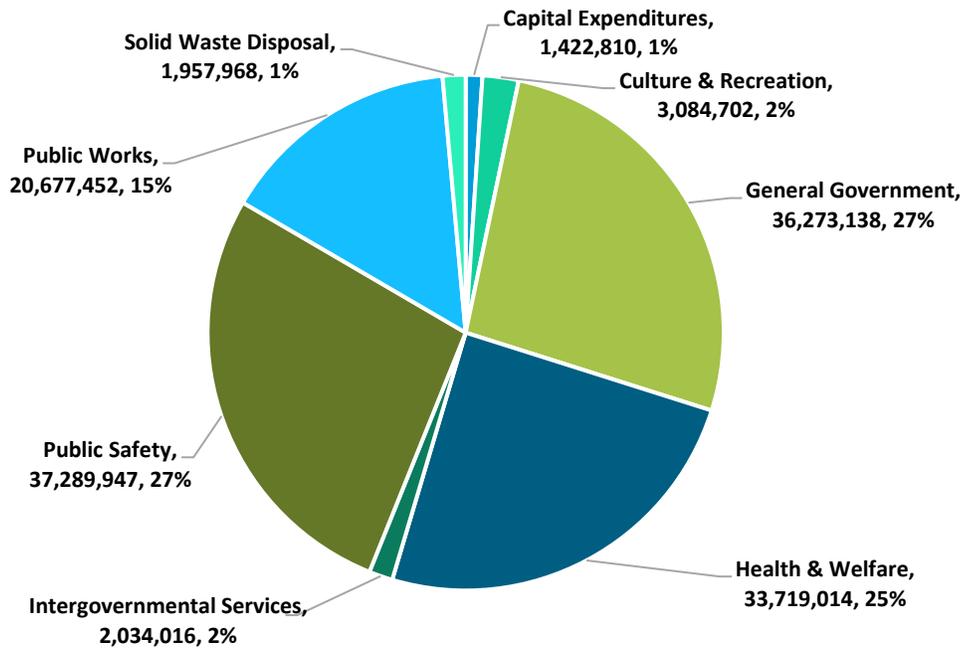
Total 2026 budgeted expenditures are \$136,459,047. This represents a decrease of 0.6 percent from the 2025 adopted budget of \$137,335,521. The three-year trend of expenditures and use of funds is as follows:

<b>EXPENDITURES</b>	<b>2024 Actuals</b>	<b>2025 Estimated</b>	<b>2026 Budget</b>
Wages and Benefits	55,832,517	54,378,499	62,363,245
Professional & Technical Services	10,245,255	12,240,359	11,968,439
Purchased Property Services	2,845,375	2,661,994	2,706,599
Other Purchased Services	5,610,670	5,693,997	6,054,457
Supplies	5,074,334	5,249,288	5,362,172
Property/Capital Assets	16,147,745	13,190,783	12,125,871
Other Expenses	37,066,501	36,875,606	35,878,264
<b>TOTAL EXPENDITURES</b>	<b>\$132,822,398</b>	<b>\$130,290,526</b>	<b>\$136,459,047</b>

**2026 Total Expenditures by Use: \$136,459,047**



**2026 Total Expenditures by Function: \$136,459,047**



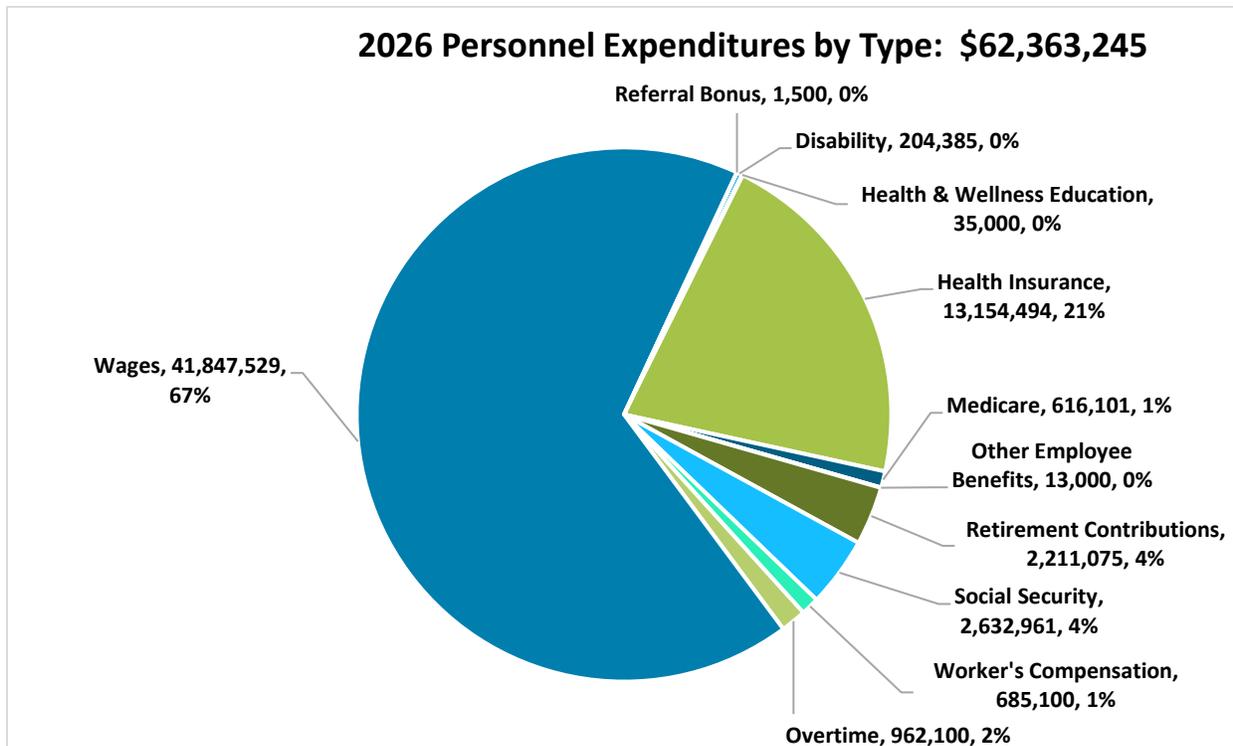
### Personnel Costs

Total personnel costs for 2026 are budgeted at \$62,363,245, representing a 0.51% increase over the 2025 adopted budget of \$62,049,075. The overall increase is driven by:

- 2.56% increase in health insurance premiums
- 3% merit increases
- A hiring freeze on 32 positions countywide
- No vacancy savings adjustments included in the budget

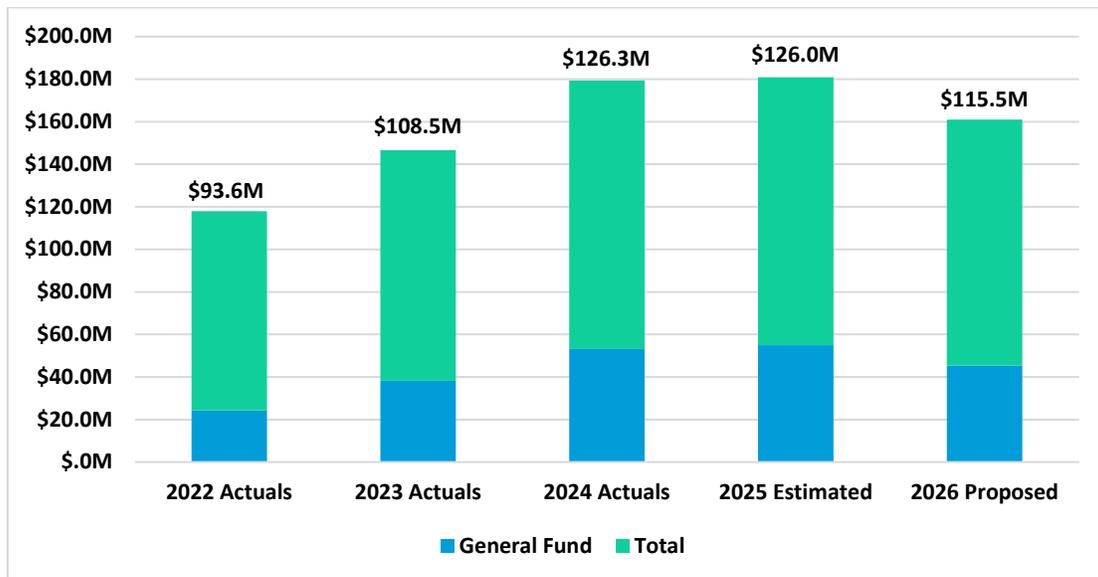
The 2026 budgeted headcount is 506.5 FTE, a decrease of 4 FTE from the 2025 adopted level.

<b>EXPENDITURES</b>	<b>2026 Budget</b>
Wages	41,847,529
Overtime	962,100
Health Insurance	13,154,494
Social Security	2,632,961
Retirement Contributions	2,211,075
Worker's Compensation	685,100
Medicare	616,101
Disability	204,385
Health & Wellness Education	35,000
Other Employee Benefits	13,000
<b>TOTAL EXPENDITURES</b>	<b>\$62,363,245</b>



## FUND BALANCE

A fund balance is defined as the difference between a fund’s assets and liabilities. The estimated end of the year fund balance for 2026 is projected to decrease by 8 percent over the estimated year end 2025. This is due to the completion of numerous multi-year capital projects, some of which were carried forward from previous years, and discretionary grants awarded to various non-profits, other governments, and public transportation agencies.



In 2026 the overall fund balance is projected to decline by \$10.5 million (10.37 percent). As mentioned previously, the fund balance is being used for discretionary grants and strategic expenditures of a capital nature but will remain at a healthy level following these expenditures. Since 2023, property tax revenues in 2024 and 2025 had been declining due to lower oil and gas prices. In 2026 we are seeing those revenues continue to decline and the Board of County Commissioners intends to draw down fund balances in 2026. Individual fund balances with significant changes are as follows:

- The General Fund balance will decrease by 17 percent, or \$9.5 million due to lower property tax revenues.
- The Public Health Fund balance will decrease by 25 percent, or \$1.1 million mostly due to decreased intergovernmental revenue related to significant changes at both the federal and state level.
- The Road and Bridge Fund balance will decrease by 9 percent, or \$1.6 million due to decreases in both intergovernmental and miscellaneous revenue along with increases in operational costs.

- The Human Services Fund balance will decrease by 66 percent, or \$1.9 million due to a decrease in property tax revenues and intergovernmental revenue and increased operational costs.
- The Retirement Fund balance will decrease by 19 percent, or \$500 thousand due to 32 positions countywide that were unfunded in 2026 due to the hiring freeze.

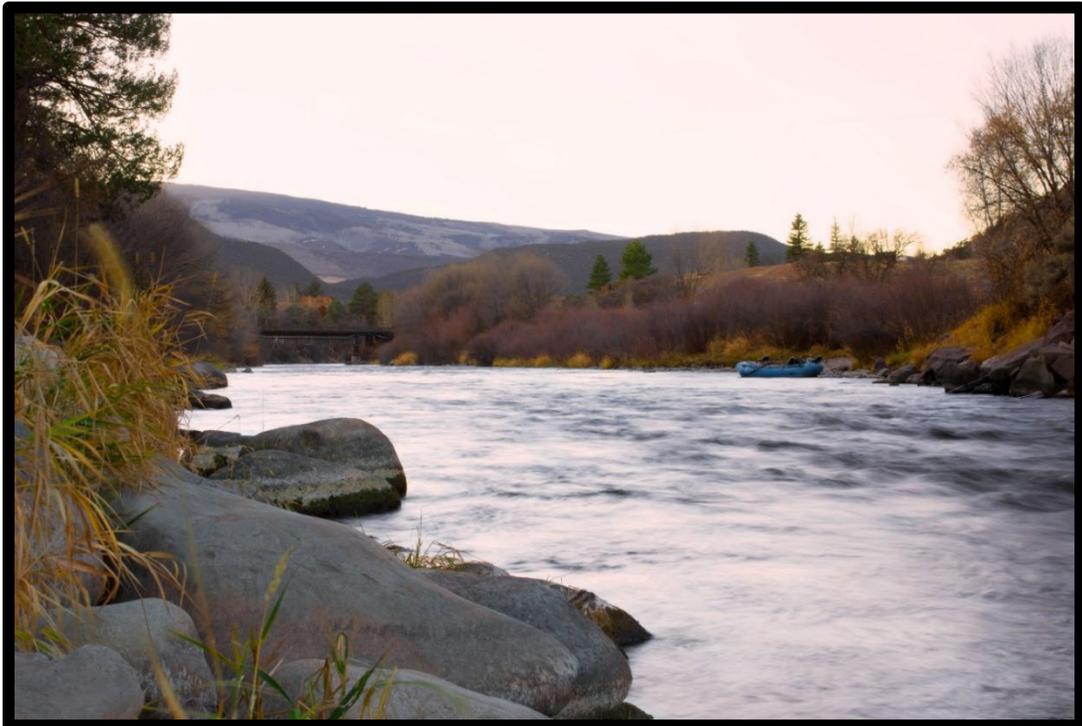
FUND	FUND NAME	Estimated Fund	Proposed Budget	Proposed Budget	Budgeted Fund
		Balance 12/31/2025	2026 Revenues	2026 Expenditures	Balance 12/31/2026
100	General Fund	54,937,665	63,575,758	73,069,530	45,443,893
119	Public Health Fund	4,234,961	2,725,320	3,792,058	3,168,223
120	Road & Bridge Fund	17,204,360	9,907,907	11,459,240	15,653,027
121	Human Services Fund	3,749,423	27,334,132	29,815,609	1,267,946
123	Community Events Fund	758,463	1,104,000	890,133	972,330
124	Conservation Trust Fund	971,023	275,000	60,000	1,186,023
125	Emergency Reserve Fund	3,317,238	561,000	0	3,878,238
126	Airport Fund	5,189,988	9,398,627	8,544,373	6,044,242
127	Clerk & Rec EFTF Fund	54,109	55,500	14,950	94,659
128	Traffic Study Fund	499,590	157,310	0	656,900
129	Livestock Auction Fund	76,828	1,041,000	1,041,000	76,828
130	Commissary Fund	147,318	90,000	90,000	147,318
133	Retirement Fund	2,590,054	1,333,921	1,813,643	2,110,332
135	Oil & Gas Mitigation Fund	14,528,196	80,000	500,000	14,108,196
136	Garfield County Grant Fund	5,000	0	0	5,000
150	Capital Expenditures Fund	5,928,534	2,702,841	1,422,810	7,208,565
187	Traveler's Highland PID Fund	236,361	41,435	787	277,009
200	Solid Waste Disposal Fund	6,552,543	2,998,700	1,924,711	7,626,532
210	Motor Pool Fund	5,010,231	2,586,825	2,020,203	5,576,853
	<b>FUND TOTALS</b>	<b>\$125,991,887</b>	<b>\$125,969,276</b>	<b>\$136,459,047</b>	<b>\$115,502,116</b>

To ensure individual funds have sufficient balances to operate efficiently and effectively, various interfund transfers are budgeted to take place in 2025. Transfers from the General Fund to other funds totaling \$1,196,283 include:

- \$500,000 to the Community Events Fund to ensure funds are available for the annual Garfield County Fair & Rodeo.
- \$561,000 to the Emergency Reserve Fund to ensure reserve balance compliance with TABOR.
- \$6,200 to the Landfill for BOCC sponsored programs.
- \$35,000 to the Livestock Auction Fund to contract with a 3<sup>rd</sup> party to facilitate the livestock auction.
- \$94,083 to the Public Health Fund for operations.

Transfers to the General Fund from other funds totaling \$500,000 include:

- \$200,000 from the Oil & Gas Mitigation Fund to reimburse the Oil & Gas Liaison departmental operating expenditures; and
- \$300,000 from the Oil & Gas Mitigation Fund to reimburse for the Garfield Clean Energy Grant.



## MAJOR FUND SUMMARIES

### General Fund

The largest of all the funds, the General Fund, accounts for a wide variety of services and functions of all Elected Officials – Assessor, Board of County Commissioners, Clerk and Recorder, Coroner, Sheriff, Surveyor, Treasurer – and departments such as Community Development, County Manager, County Attorney, Criminal Justice Services, Finance, Human Resources, Information Technology, Procurement, Facilities Management, Communications and Fairgrounds. The General Fund’s Employee Benefits line does not include retirement expenses. Retirement costs are budgeted separately in the Retirement Fund. The projected 2026 beginning fund balance is \$54.9 million with a projected ending balance of \$45.4 million. Budgeted revenues are \$63.6 million and expenditures \$73.1 million.

REVENUES	2024 Actual	2025 Estimated	2026 Budget
Taxes	61,549,339	50,046,324	46,045,982
Charges for Services	7,012,195	6,053,696	6,046,988
Intergovernmental	6,303,380	6,033,813	4,533,414
Investment Earnings	6,609,917	5,601,000	3,767,881
Licenses and Permits	10,593	10,000	10,000
Fines and Forfeitures	189,428	155,000	155,295
Miscellaneous Revenue	1,802,216	1,809,843	1,693,034
Contributions	1,222,559	1,340,000	1,323,164
<b>TOTAL</b>	<b>\$84,699,626</b>	<b>\$71,049,676</b>	<b>\$63,575,758</b>

EXPENDITURES	2024 Actual	2025 Estimated	2026 Budget
Salaries and Wages	24,452,098	24,314,121	28,040,419
Employee Benefits	9,833,940	9,511,933	10,605,164
Professional & Tech Services	5,438,120	6,058,918	6,140,022
Other Purchased Services	4,700,446	4,751,128	5,053,225
Purchased Property Services	1,458,552	1,662,568	1,617,811
Supplies	2,454,397	2,498,189	2,630,608
Property/Capital Assets	679,499	713,794	830,040
Other Expenses	20,723,747	19,763,605	18,152,241
<b>TOTAL</b>	<b>\$69,740,799</b>	<b>\$69,274,256</b>	<b>\$73,069,530</b>

**Capital Expenditures Fund**

The Capital Expenditures Fund includes all the capital projects of the offices and departments named in the General Fund above. It does not include Road and Bridge, Motor Pool, Solid Waste Disposal and Airport capital expenditures which are accounted for in their respective funds. The estimated 2026 estimated beginning fund balance is \$5.9 million with a projected ending fund balance of \$7.2 million. 2026 estimated revenues are \$2.7 million and expenditures of \$1.4 million.

<b>REVENUES</b>	<b>2024 Actual</b>	<b>2025 Estimated</b>	<b>2026 Budget</b>
Taxes	3,937,503	2,991,255	2,672,506
Intergovernmental	955,376	363,371	30,335
Contributions	41,209	17,000	0
Miscellaneous Revenue	0	390	0
<b>TOTAL</b>	<b>\$4,934,088</b>	<b>\$3,372,016</b>	<b>\$2,702,841</b>

<b>EXPENDITURES</b>	<b>2024 Actual</b>	<b>2025 Estimated</b>	<b>2026 Budget</b>
Property/Capital Assets	3,301,820	4,894,760	1,373,000
Other Expenses	74,591	56,195	49,810
<b>TOTAL</b>	<b>\$3,376,411</b>	<b>\$4,950,955</b>	<b>\$1,422,810</b>

### Human Services Fund

This fund accounts for revenues and expenditures to provide and coordinate a variety of State mandated social services including public assistance, as well as children and family service programs. In accordance with State Statutes, the Human Services Fund is the only fund, aside from the Retirement Fund itself, that records retirement expenses within its Employee Benefits appropriation. The estimated 2026 beginning fund balance is \$3.8 million with a projected ending fund balance of \$1.3 million. 2026 estimated revenues are \$27.3 million and expenditures of \$29.8 million.

<b>REVENUES</b>	<b>2024 Actual</b>	<b>2025 Estimated</b>	<b>2026 Budget</b>
Taxes	2,185,820	1,421,253	1,269,994
Intergovernmental	22,719,653	23,344,666	24,295,714
Fines and Forfeitures	43,978	15,000	15,000
Miscellaneous Revenue	3,417	1,860	1,400
Contributions	36,851	31,000	31,000
Charges for Services	727,183	1,662,296	1,721,024
Investment Earnings	4	0	0
<b>TOTAL</b>	<b>\$25,716,907</b>	<b>\$26,476,075</b>	<b>\$27,334,132</b>

<b>EXPENDITURES</b>	<b>2024 Actual</b>	<b>2025 Estimated</b>	<b>2026 Budget</b>
Salaries and Wages	6,954,448	6,771,900	8,057,617
Employee Benefits	3,734,772	3,709,534	4,113,669
Professional & Tech Services	1,733,569	1,801,009	1,814,995
Supplies	139,493	151,900	150,885
Purchased Property Services	7,724	14,250	10,485
Other Purchased Services	275,880	241,801	301,794
Other Expenses	13,563,859	14,438,902	15,299,464
Property/Capital Assets	151,014	84,374	66,700
<b>TOTAL</b>	<b>\$26,560,760</b>	<b>\$27,213,670</b>	<b>\$29,815,609</b>

**Road and Bridge Fund**

This fund accounts for revenues and expenditures related to construction, repair, maintenance and snow removal for all County roads and bridges. The Road and Bridge Fund’s Employee Benefits line does not include retirement expenses. Retirement costs are budgeted separately in the Retirement Fund. The estimated 2026 beginning fund balance is \$17.2 million with a projected ending fund balance of \$15.7 million. 2026 estimated revenues are budgeted at \$9.9 million and expenditures of \$11.5 million.

<b>REVENUES</b>	<b>2024 Actual</b>	<b>2025 Estimated</b>	<b>2026 Budget</b>
Taxes	5,572,410	5,430,603	5,398,507
Intergovernmental	5,216,773	4,921,919	4,275,000
Miscellaneous Revenue	174,385	189,000	194,400
Licenses and Permits	39,217	38,000	40,000
Contributions	121880	0	0
<b>TOTAL</b>	<b>\$11,124,663</b>	<b>\$10,579,522</b>	<b>\$9,907,907</b>

<b>EXPENDITURES</b>	<b>2024 Actual</b>	<b>2025 Estimated</b>	<b>2026 Budget</b>
Salaries and Wages	2,752,004	2,608,195	3,125,492
Employee Benefits	1,347,315	1,363,698	1,534,698
Professional & Tech Services	1,676,574	3,220,964	2,933,560
Supplies	1,198,807	1,236,650	1,330,950
Purchased Property Services	711,134	439,003	419,640
Other Purchased Services	292,417	297,920	326,129
Other Expenses	422,187	434,811	423,771
Property/Capital Assets	2,819,967	2,281,495	1,365,000
<b>TOTAL</b>	<b>\$11,220,404</b>	<b>\$11,882,736</b>	<b>\$11,459,240</b>

## SECTION VI – GENERAL GOVERNMENT

### GENERAL GOVERNMENT SUMMARY

General Government includes all of the County's administrative functions. These services are provided by departments and offices including the BOCC, Assessor, Clerk and Recorder, Treasurer, Public Trustee, Surveyor, County Attorney, County Manager, Finance, HR, IT, Procurement, Facilities, Communications, and Community Development.

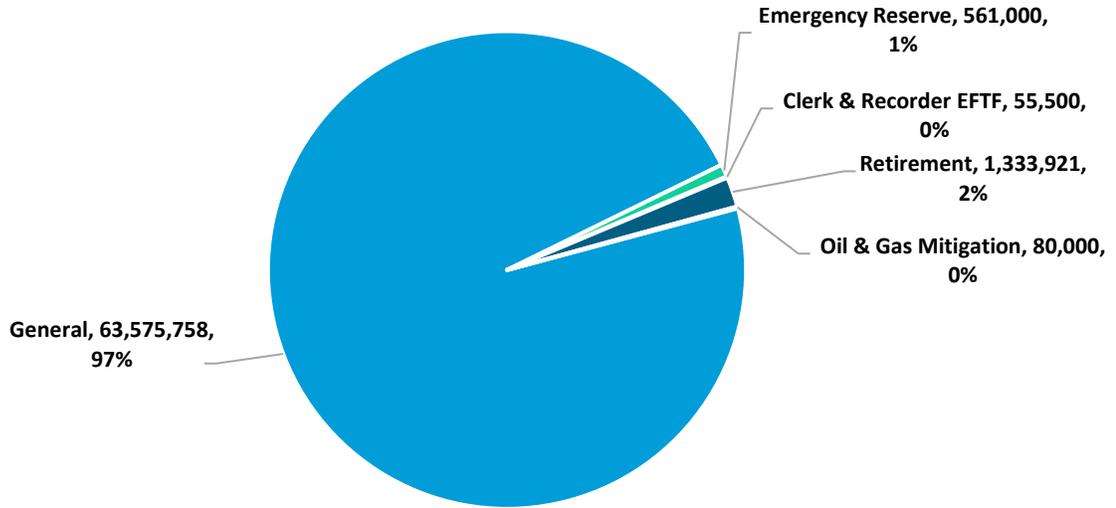
General Government also includes several additional funds: the Emergency Reserve Fund, Clerk and Recorder EFTF Fund, Retirement Fund, Oil & Gas Mitigation Fund, and the Garfield County Grant Fund.

Together, these general government administrative functions are primarily funded through taxes, intergovernmental revenues, and charges for services.

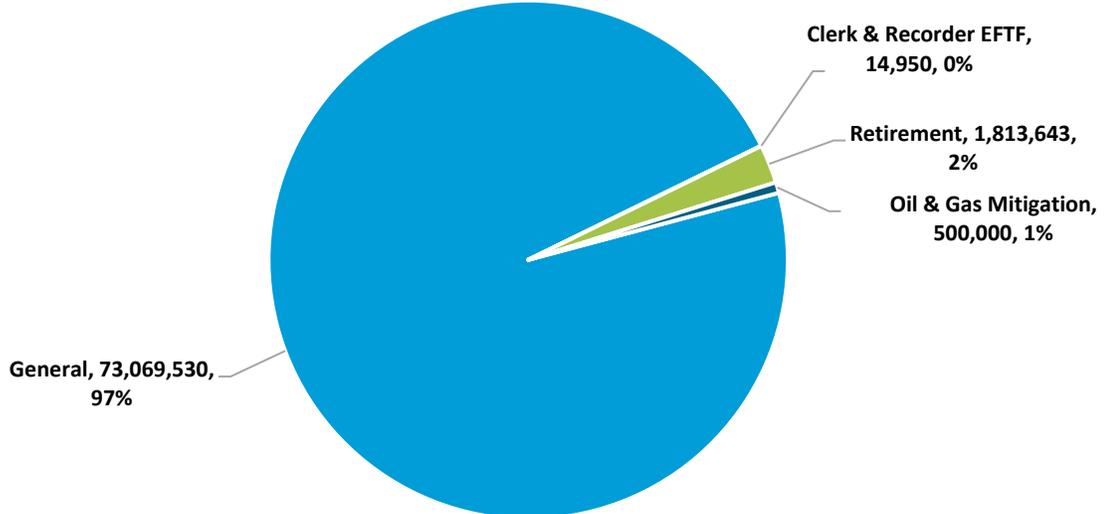
<b>REVENUES</b>	<b>2024 Actual</b>	<b>2025 Estimated</b>	<b>2026 Budget</b>
Taxes	63,516,979	51,539,699	47,379,903
Charges for Services	7,012,195	6,053,696	6,046,988
Intergovernmental	6,348,584	6,242,503	4,578,414
Investment Earnings	6,686,028	5,682,200	3,848,881
Licenses and Permits	10,593	10,000	10,000
Fines and Forfeitures	263,997	155,000	155,295
Miscellaneous Revenue	1,812,112	1,894,343	2,263,534
Contributions	1,222,559	1,340,000	1,323,164
<b>TOTAL</b>	<b>\$86,873,046</b>	<b>\$72,917,441</b>	<b>\$65,606,179</b>

<b>EXPENDITURES</b>	<b>2024 Actual</b>	<b>2025 Estimated</b>	<b>2026 Budget</b>
Salaries and Wages	24,452,098	24,314,121	28,040,419
Employee Benefits	11,378,873	11,028,288	12,393,929
Professional & Tech Services	5,578,622	6,072,768	6,154,772
Other Purchased Services	4,701,049	4,751,128	5,053,225
Purchased Property Services	1,458,552	1,662,568	1,617,811
Supplies	2,460,016	2,706,879	2,630,608
Property/Capital Assets	679,807	713,794	830,040
Other Expenses	21,261,341	20,291,863	18,677,319
<b>TOTAL</b>	<b>\$71,970,358</b>	<b>\$71,541,409</b>	<b>\$75,398,123</b>

### 2026 General Government Revenues by Fund: \$65,606,179



### 2026 General Government Expenditures by Fund: \$75,398,123



<b>General Government Performance Metrics</b>					
<i>2024 Audited Financial Statements and Cost Allocation Plan</i>					
	2020	2021	2022	2023	2024
No. of Employees	120	116	114	118	117
No. of Tax Notices	31,902	31,156	31,264	31,566	31,417
No. of Documents Recorded	17,688	21,149	13,415	9,983	10,673
No. of Active Voters	36,339	35,760	36,594	37,023	38,909
No. of Parcels Assessed	31,902	31,156	31,264	31,566	31,701
No. of Building Permits Issued	252	299	265	210	513
No. of Accounts Payable Transactions	5,454	5,454	5,270	6,556	5,620
No. of Payroll Transactions	1,425	1,425	1,416	1,386	1,458
No. of Receipt Transactions	20,074	20,074	22,103	25,715	23,533
No. of Helpdesk Tickets	2,245	2,245	2,009	1,878	1,835
No. of Purchase Orders	1,185	1,185	1,057	1,251	1,336



## GENERAL FUND

The following charts include only those General Fund departments and offices that perform General Government functions. These consist of the elected offices—the Board of County Commissioners, Assessor, Clerk and Recorder, Surveyor, Treasurer, and Public Trustee—as well as the administrative departments: the County Attorney, County Manager, Communications, Community Development, Finance, Facilities, Fund Administration, Human Resources, Information Technology, Oil and Gas, Procurement, and Remote Communications.

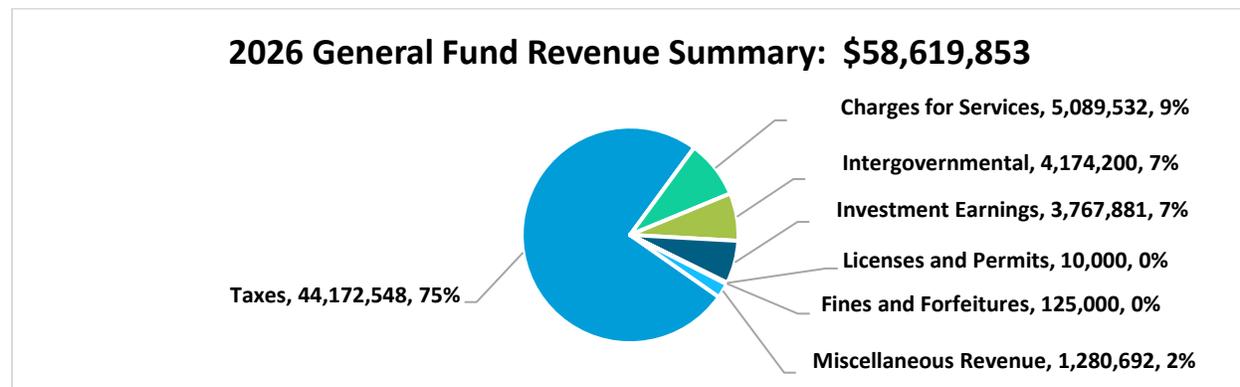
The following departments are included in the General Fund but are reported in the three sections of the budget as follows:

- **Public Safety:** Sheriff, District Attorney, Coroner, Criminal Justice Services
- **Culture & Recreation:** Fairgrounds, CSU Extension
- **Public Works:** Vegetation Management

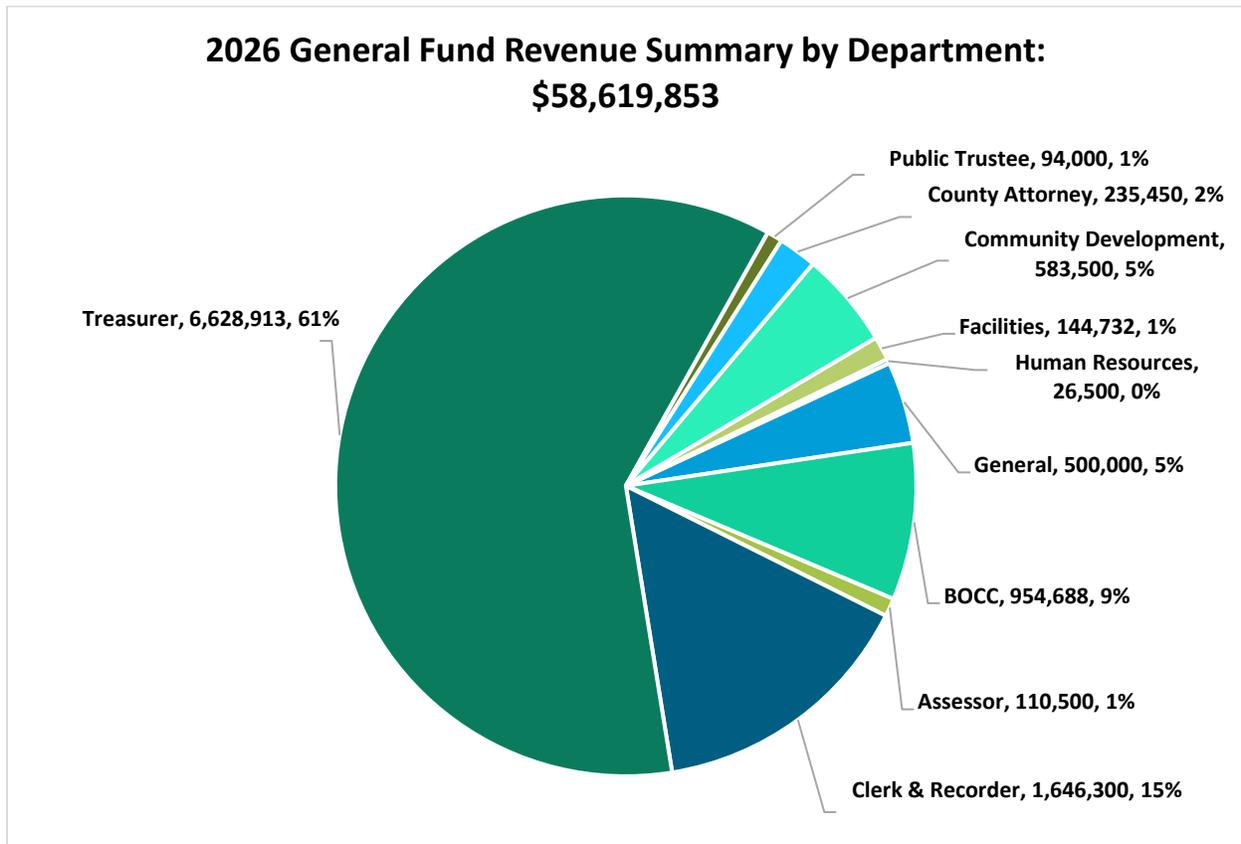
### General Fund Revenue Summary

A significant portion of the County’s property tax revenue is deposited into the General Fund to support General Government services. As needed, interfund transfers may be used to provide financial support to other functions and funds.

REVENUES	2024 Actual	2025 Estimated	2026 Budget
Taxes	59,658,044	48,172,890	44,172,548
Charges for Services	6,140,882	5,113,171	5,089,532
Intergovernmental	5,578,129	4,742,416	4,174,200
Investment Earnings	6,609,917	5,601,000	3,767,881
Licenses and Permits	10,593	10,000	10,000
Fines and Forfeitures	157,100	125,000	125,000
Miscellaneous Revenue	1,318,254	1,462,569	1,280,692
<b>TOTAL</b>	<b>\$79,472,918</b>	<b>\$65,227,046</b>	<b>\$58,619,853</b>

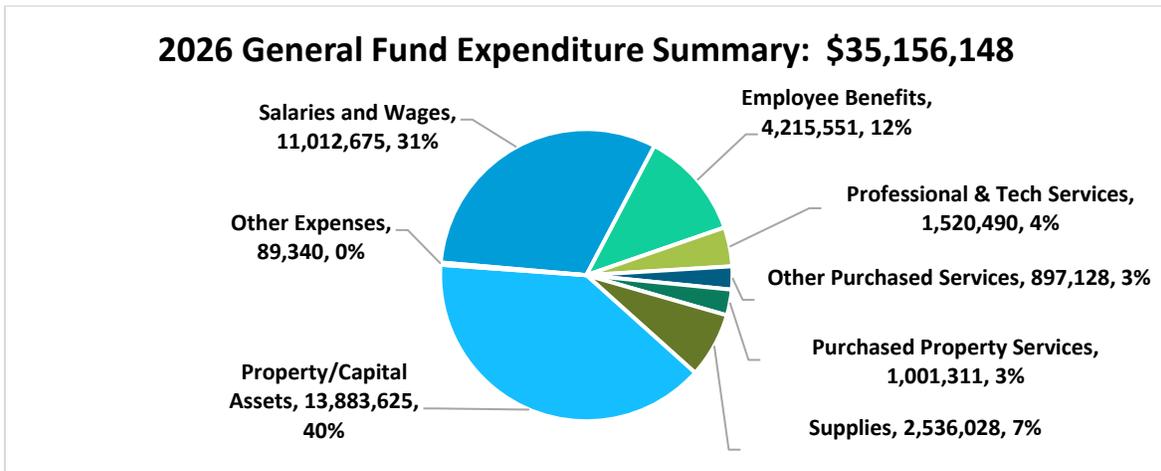


REVENUES BY DEPT	2024 Actual	2025 Estimated	2026 Budget
General	750,000	752,015	500,000
BOCC	1,046,034	924,688	954,688
Assessor	9,730	110,500	110,500
Clerk & Recorder	1,981,899	1,631,242	1,646,300
Treasurer	9,993,127	8,508,089	6,628,913
Public Trustee	124,966	86,000	94,000
County Attorney	255,303	272,902	235,450
County Manager	46,445	11,340	0
Community Development	557,453	510,000	583,500
Finance	34,571	33,137	33,000
Facilities	138,663	154,600	144,732
Human Resources	21,276	4,733	26,500
Remote Communications	112,508	119,950	122,978
Fund Administration	64,400,945	52,107,850	47,539,292
<b>TOTAL</b>	<b>\$79,472,918</b>	<b>\$65,227,046</b>	<b>\$58,619,853</b>

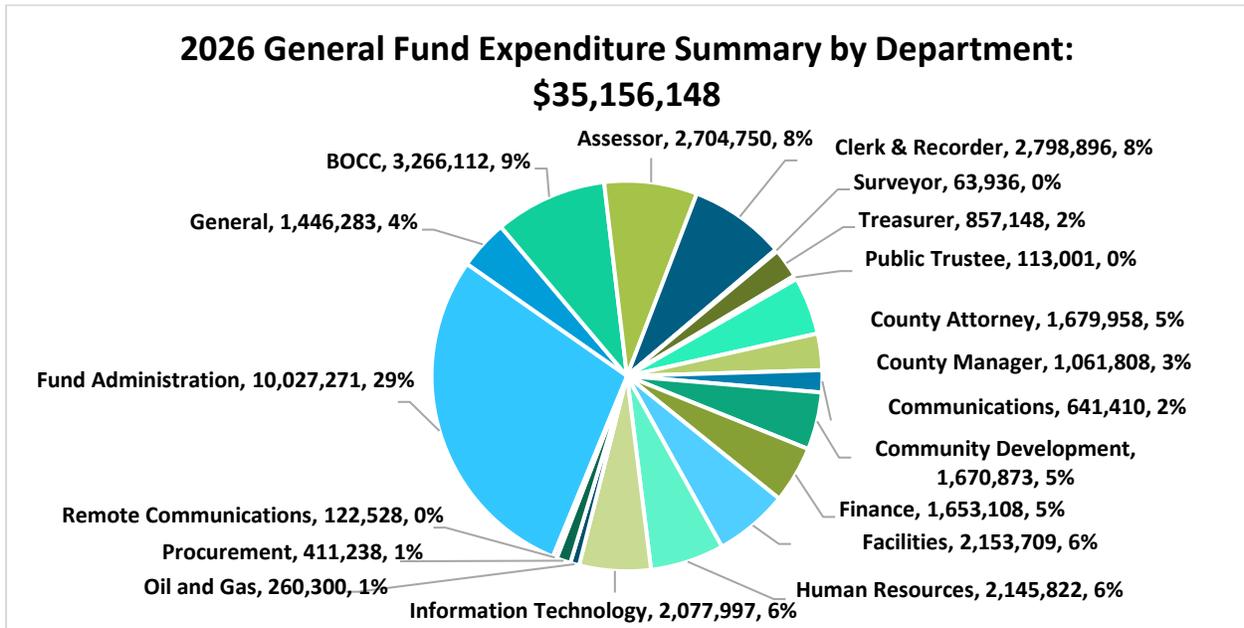


## General Fund Expenditures Summary

<b>EXPENDITURES</b>	<b>2024 Actual</b>	<b>2025 Estimated</b>	<b>2026 Budget</b>
Salaries and Wages	9,812,893	9,487,183	11,012,675
Employee Benefits	3,943,832	3,878,703	4,215,551
Professional & Tech Services	1,364,921	1,576,608	1,520,490
Supplies	788,247	891,638	897,128
Purchased Property Services	895,534	1,004,340	1,001,311
Other Purchased Services	2,285,751	2,300,793	2,536,028
Other Expenses	16,974,618	15,646,287	13,883,625
Property/Capital Assets	55,021	98,566	89,340
<b>TOTAL</b>	<b>\$36,120,816</b>	<b>\$34,884,118</b>	<b>\$35,156,148</b>



<b>Expenditures by Department</b>	<b>2024 Actual</b>	<b>2025 Estimated</b>	<b>2026 Budget</b>
General	1,993,119	2,070,000	1,446,283
BOCC	4,783,397	4,092,921	3,266,112
Assessor	2,379,828	2,577,445	2,704,750
Clerk & Recorder	2,478,258	2,303,486	2,798,896
Surveyor	61,886	63,380	63,936
Treasurer	775,081	756,875	857,148
Public Trustee	127,539	121,405	113,001
County Attorney	1,673,448	1,681,901	1,679,958
County Manager	1,911,363	1,897,359	1,061,808
Communications	530,879	584,680	641,410
Community Development	1,414,752	1,477,683	1,670,873
Finance	1,389,793	1,453,487	1,653,108
Facilities	2,025,507	2,080,180	2,153,709
Human Resources	937,874	810,674	2,145,822
Information Technology	1,981,100	1,971,846	2,077,997
Oil and Gas	213,255	227,423	260,300
Procurement	534,837	485,332	411,238
Remote Communications	50,168	121,000	122,528
Fund Administration	10,858,730	10,107,041	10,027,271
<b>TOTAL</b>	<b>\$36,120,816</b>	<b>\$34,884,118</b>	<b>\$35,156,148</b>



**General**

The General Department tracks the interfund transfers in and out of the General Fund. These are 'Other Revenues and Expenses.' Salary and Wages and Employee Benefits is budgeted employee pay equity adjustments not identified by department.

<b>REVENUES</b>	<b>2024 Actual</b>	<b>2025 Estimated</b>	<b>2026 Budget</b>
Miscellaneous Revenue	750,000	752,015	500,000
<b>TOTAL</b>	<b>\$750,000</b>	<b>\$752,015</b>	<b>\$500,000</b>

<b>EXPENDITURES</b>	<b>2024 Actual</b>	<b>2025 Estimated</b>	<b>2026 Budget</b>
Salaries and Wages	0	0	250,000
Employee Benefits	0	0	0
Other Expenses	1,993,119	2,070,000	1,196,283
<b>TOTAL</b>	<b>\$1,993,119</b>	<b>\$2,070,000</b>	<b>\$1,446,283</b>

**Board of County Commissioners**

The Board of County Commissioners serves as both the administrative and policy-making body for the County. Constitutionally, the Board also sits as the County Board of Equalization. The Board fills vacancies in County offices other than those for County Commissioners and for Public Trustee. All powers of the County, as a legal entity, are exercised by the Board of County Commissioners and not by its individual members.

<b>REVENUES</b>	<b>2024 Actual</b>	<b>2025 Estimated</b>	<b>2026 Budget</b>
Taxes	837,717	829,688	829,688
Miscellaneous Revenue	208,317	95,000	125,000
<b>TOTAL</b>	<b>\$1,046,034</b>	<b>\$924,688</b>	<b>\$954,688</b>

<b>EXPENDITURES</b>	<b>2024 Actual</b>	<b>2025 Estimated</b>	<b>2026 Budget</b>
Salaries and Wages	318,508	360,162	360,162
Employee Benefits	121,310	97,468	129,594
Professional & Tech Services	131,389	87,990	36,000
Supplies	16,310	16,200	15,850
Other Purchased Services	105,974	105,855	110,435
Other Expenses	4,089,906	3,425,246	2,614,071
<b>TOTAL</b>	<b>\$4,783,397</b>	<b>\$4,092,921</b>	<b>\$3,266,112</b>

**Assessor**

The County Assessor is responsible for delivering an accurate property assessment roll to the Treasurer by valuing all property within Garfield County according to the laws and statutes of Colorado. The assessor's office collects and manages all property data, updates maps, and provides easily accessible and up-to-date information for the purpose of educating, involving, and serving the taxpayers and the tax districts, while promoting equity and fairness in the valuation of property.

<b>REVENUES</b>	<b>2024 Actual</b>	<b>2025 Estimated</b>	<b>2026 Budget</b>
Taxes	6,700	7,500	7,500
Charges for Services	3,030	3,000	3,000
Miscellaneous Revenue	0	100,000	100,000
<b>TOTAL</b>	<b>\$9,730</b>	<b>\$110,500</b>	<b>\$110,500</b>

<b>EXPENDITURES</b>	<b>2024 Actual</b>	<b>2025 Estimated</b>	<b>2026 Budget</b>
Salaries and Wages	1,395,397	1,387,122	1,547,330
Employee Benefits	647,574	637,909	690,539
Professional & Tech Services	233,196	411,500	341,500
Supplies	18,317	34,500	25,000
Purchased Property Services	2,685	3,000	1,000
Other Purchased Services	61,355	82,414	75,281
Property/Capital Assets	21,305	21,000	24,100
<b>TOTAL</b>	<b>\$2,379,828</b>	<b>\$2,577,445</b>	<b>\$2,704,750</b>

**Clerk & Recorder**

The Clerk and Recorder is the recorder of deeds and serves as the clerk to the BOCC. The Clerk and Recorder is also responsible for carrying out certain State functions relating to motor vehicle titles and registration. The Clerk administers all primary, general, and special elections held in the County, and prints and distributes the ballots. Marriage licenses and liquor licenses are issued by this department. The Clerk maintains records and books for the BOCC, collects a multitude of license fees and charges required by the State, and maintains property records.

<b>REVENUES</b>	<b>2024 Actual</b>	<b>2025 Estimated</b>	<b>2026 Budget</b>
Charges for Services	1,634,684	1,410,242	1,407,050
Miscellaneous Revenue	161,847	85,000	103,250
Intergovernmental	16,448	0	0
Investment Earnings	1,227	1,000	1,000
Licenses and Permits	10,593	10,000	10,000
Fines and Forfeitures	157,100	125,000	125,000
<b>TOTAL</b>	<b>\$1,981,899</b>	<b>\$1,631,242</b>	<b>\$1,646,300</b>

<b>EXPENDITURES</b>	<b>2024 Actual</b>	<b>2025 Estimated</b>	<b>2026 Budget</b>
Salaries and Wages	1,463,589	1,286,043	1,586,097
Employee Benefits	602,629	640,179	748,592
Professional & Tech Services	66,276	79,996	83,000
Supplies	154,206	152,242	169,150
Purchased Property Services	11,146	4,600	11,500
Other Purchased Services	155,307	95,426	161,857
Other Expenses	24,000	24,000	26,000
Property/Capital Assets	1,106	21,000	12,700
<b>TOTAL</b>	<b>\$2,478,258</b>	<b>\$2,303,486</b>	<b>\$2,798,896</b>

**Treasurer**

The Treasurer is responsible for the receipt, custody, and disbursement of County funds. The Treasurer collects some State taxes and all property taxes including those for other units of local government. The Treasurer collects and disburses school funds belonging to the school districts located within Garfield County. The Treasurer sends notices of and collects all property taxes for all local governments and disburses receipts for each after charging a statutory collection fee. The Treasurer also conducts sales of property for delinquent taxes.

<b>REVENUES</b>	<b>2024 Actual</b>	<b>2025 Estimated</b>	<b>2026 Budget</b>
Charges for Services	3,670,149	2,908,089	2,862,032
Investment Earnings	6,596,656	5,600,000	3,766,881
Miscellaneous Revenue	-273,678	0	0
<b>TOTAL</b>	<b>\$9,993,127</b>	<b>\$8,508,089</b>	<b>\$6,628,913</b>

<b>EXPENDITURES</b>	<b>2024 Actual</b>	<b>2025 Estimated</b>	<b>2026 Budget</b>
Salaries and Wages	445,217	413,264	491,887
Employee Benefits	195,808	193,752	197,125
Professional & Tech Services	96,525	102,654	113,750
Supplies	26,955	32,950	39,100
Other Purchased Services	7,749	10,435	10,466
Property/Capital Assets	2,828	3,820	4,820
<b>TOTAL</b>	<b>\$775,081</b>	<b>\$756,875</b>	<b>\$857,148</b>

**Public Trustee**

The elected Treasurer is the Public Trustee. The powers, duties, and procedures for the operation of the Public Trustee’s office are defined in detail in Title 38 of the Colorado Revised Statutes but covers foreclosures of deeds of trust, releases of deeds of trust and tax escrow accounts for land purchase contracts for properties located in Garfield County.

<b>REVENUES</b>	<b>2024 Actual</b>	<b>2025 Estimated</b>	<b>2026 Budget</b>
Miscellaneous Revenue	124,966	86,000	94,000
<b>TOTAL</b>	<b>\$124,966</b>	<b>\$86,000</b>	<b>\$94,000</b>

<b>EXPENDITURES</b>	<b>2024 Actual</b>	<b>2025 Estimated</b>	<b>2026 Budget</b>
Salaries and Wages	84,833	79,544	83,325
Employee Benefits	42,449	41,263	28,796
Supplies	257	170	380
Other Purchased Services	0	428	500
<b>TOTAL</b>	<b>\$127,539</b>	<b>\$121,405</b>	<b>\$113,001</b>

**Surveyor**

The Surveyor's duties are to settle boundary disputes when directed by a court or when requested by interested parties, and review plats for content and form prior to recording.

<b>EXPENDITURES</b>	<b>2024 Actual</b>	<b>2025 Estimated</b>	<b>2026 Budget</b>
Salaries and Wages	6,638	6,638	6,638
Employee Benefits	36,326	36,742	38,098
Professional & Tech Services	18,923	20,000	19,200
<b>TOTAL</b>	<b>\$61,886</b>	<b>\$63,380</b>	<b>\$63,936</b>

**County Attorney**

The County Attorney is the attorney for the Board of County Commissioners and normally represents the County in all legal proceedings. The Attorney's Office provides advice to all County departments on matters affecting the conduct of County business. The County Attorney oversees the Board of Equalization process for the Board of County Commissioners and, when requested, provides legal advice to other County Elected Officials.

<b>REVENUES</b>	<b>2024 Actual</b>	<b>2025 Estimated</b>	<b>2026 Budget</b>
Charges for Services	255,223	272,000	233,950
Miscellaneous Revenue	80	902	1,500
<b>TOTAL</b>	<b>\$255,303</b>	<b>\$272,902</b>	<b>\$235,450</b>

<b>EXPENDITURES</b>	<b>2024 Actual</b>	<b>2025 Estimated</b>	<b>2026 Budget</b>
Salaries and Wages	1,171,436	1,135,762	1,185,072
Employee Benefits	392,647	380,655	357,931
Professional & Tech Services	54,842	85,590	60,130
Supplies	21,661	28,187	31,706
Purchased Property Services	393	840	840
Other Purchased Services	31,971	50,867	44,279
Property/Capital Assets	499	0	0
<b>TOTAL</b>	<b>\$1,673,448</b>	<b>\$1,681,901</b>	<b>\$1,679,958</b>

**County Manager**

The County Manager is the chief administrative officer for Garfield County government. The County Manager implements the policies of the Board of County Commissioners through management and direction of County resources, namely, its physical capital, financial capital, and human resources. The Office of the County Manager is one of the primary points of contact between Garfield County Citizens and their government. The County Manager manages risk management and oversees the day-to-day operations of the County including the development and implementation of operational policies, programs, and projects as directed by the Board of County Commissioners. The County Manager coordinates with all Countywide Elected Officials, department heads, boards, commissions, authorities, the media, community partners, municipalities, state government, and the public as directed by the Board of County Commissioners. The risk management and safety committee sub departments were moved from the County Manager’s department to the Human Resources department January 1, 2026.

<b>REVENUES</b>	<b>2024 Actual</b>	<b>2025 Estimated</b>	<b>2026 Budget</b>
Charges for Services	21,012	9,840	0
Miscellaneous Revenue	25,433	1,500	0
<b>TOTAL</b>	<b>\$46,445</b>	<b>\$11,340</b>	<b>\$0</b>

<b>EXPENDITURES</b>	<b>2024 Actual</b>	<b>2025 Estimated</b>	<b>2026 Budget</b>
Salaries and Wages	593,158	585,648	600,050
Employee Benefits	195,229	203,211	195,312
Professional & Tech Services	175,121	185,900	231,000
Supplies	18,144	20,450	14,000
Other Purchased Services	929,711	902,150	21,446
<b>TOTAL</b>	<b>\$1,911,363</b>	<b>\$1,897,359</b>	<b>\$1,061,808</b>

### Communications

The Communications Department serves County residents by delivering information regarding County policy and services in an understandable and timely manner. The department updates and maintains the County website, integrates data delivery, manages media relations, and implements communications resources for the Board of County Commissioners, Elected Officials, County administration, departments and between agencies collaborating with the County.

<b>EXPENDITURES</b>	<b>2024 Actual</b>	<b>2025 Estimated</b>	<b>2026 Budget</b>
Salaries and Wages	309,976	334,188	383,033
Employee Benefits	121,679	141,010	154,086
Professional & Tech Services	92,513	92,000	90,000
Supplies	1,013	1,800	1,400
Other Purchased Services	2,528	8,746	7,391
Property/Capital Assets	3,170	6,936	5,500
<b>TOTAL</b>	<b>\$530,879</b>	<b>\$584,680</b>	<b>\$641,410</b>

### Community Development

The Community Development Department implements policies and procedures that encourage safe, orderly, and environmentally sound land use, and the review and inspection of building construction activities. This department also advises the Board of County Commissioners, County Planning Commission, and the Zoning Board of Adjustment as needed.

<b>REVENUES</b>	<b>2024 Actual</b>	<b>2025 Estimated</b>	<b>2026 Budget</b>
Charges for Services	556,783	510,000	583,500
Miscellaneous Revenue	669	0	0
<b>TOTAL</b>	<b>\$557,453</b>	<b>\$510,000</b>	<b>\$583,500</b>

<b>EXPENDITURES</b>	<b>2024 Actual</b>	<b>2025 Estimated</b>	<b>2026 Budget</b>
Salaries and Wages	938,128	942,827	1,072,208
Employee Benefits	353,266	347,534	383,593
Professional & Tech Services	54,600	102,750	115,750
Supplies	19,447	22,650	28,800
Other Purchased Services	41,567	51,422	59,722
Other Expenses	6,813	8,000	8,000
Property/Capital Assets	581	2,500	2,800
<b>TOTAL</b>	<b>\$1,414,402</b>	<b>\$1,477,683</b>	<b>\$1,670,873</b>

**Finance**

The Finance Department provides timely, accurate, clear, and complete financial information and support to other departments, elected officials, and citizens. The Department manages the County's finances and accounting processes to ensure the proper stewardship of taxpayer funds and the safeguarding of County assets. Finance and accounting services include accounts payable, accounts receivable, payroll, budget preparation and control, fixed asset management, financial compliance, internal accounting controls, and debt management.

<b>REVENUES</b>	<b>2024 Actual</b>	<b>2025 Estimated</b>	<b>2026 Budget</b>
Miscellaneous Revenue	34,571	33,137	33,000
<b>TOTAL</b>	<b>\$34,571</b>	<b>\$33,137</b>	<b>\$33,000</b>

<b>EXPENDITURES</b>	<b>2024 Actual</b>	<b>2025 Estimated</b>	<b>2026 Budget</b>
Salaries and Wages	790,060	806,451	963,895
Employee Benefits	333,669	345,620	382,611
Professional & Tech Services	208,290	223,590	228,500
Supplies	23,988	23,940	24,000
Other Purchased Services	31,342	41,106	41,102
Other Expenses	1,699	12,000	12,000
Property/Capital Assets	745	780	1000
<b>TOTAL</b>	<b>\$1,389,793</b>	<b>\$1,453,487</b>	<b>\$1,653,108</b>

**Facilities**

The Facilities Department oversees both remote communications and facilities management.

<b>REVENUES</b>	<b>2024 Actual</b>	<b>2025 Estimated</b>	<b>2026 Budget</b>
Miscellaneous Revenue	137,211	154,600	144,732
Investment Earnings	1,452	0	0
<b>TOTAL</b>	<b>\$138,663</b>	<b>\$154,600</b>	<b>\$144,732</b>

<b>EXPENDITURES</b>	<b>2024 Actual</b>	<b>2025 Estimated</b>	<b>2026 Budget</b>
Salaries and Wages	429,898	423,712	504,997
Employee Benefits	229,920	169,736	179,546
Professional & Tech Services	25,377	40,000	39,900
Supplies	429,088	468,075	453,100
Other Purchased Services	37,443	32,757	32,796
Purchased Property Services	861,757	931,400	930,370
Property/Capital Assets	12,023	14,500	13,000
<b>TOTAL</b>	<b>\$2,025,507</b>	<b>\$2,080,180</b>	<b>\$2,153,709</b>

### Human Resources

The Human Resources Department provides management of, leadership in, and consultation in the following personnel related functions: employer-employee relations, workforce planning, recruitment and selection, benefits administration, compensation, performance management, training and development, and serve as the custodian of the official personnel files. The risk management and safety committee sub departments were moved from the County Manager’s department to the Human Resources department January 1, 2026.

<b>REVENUES</b>	<b>2024 Actual</b>	<b>2025 Estimated</b>	<b>2026 Budget</b>
Miscellaneous Revenue	21,276	4,733	26,500
<b>TOTAL</b>	<b>\$21,276</b>	<b>\$4,733</b>	<b>\$26,500</b>

<b>EXPENDITURES</b>	<b>2024 Actual</b>	<b>2025 Estimated</b>	<b>2026 Budget</b>
Salaries and Wages	508,347	447,997	620,684
Employee Benefits	215,900	189,025	264,705
Professional & Tech Services	127,004	73,638	86,000
Supplies	17,691	21,650	25,475
Other Purchased Services	68,452	73,564	1,146,688
Property/Capital Assets	480	4,800	2,270
<b>TOTAL</b>	<b>\$937,874</b>	<b>\$810,674</b>	<b>\$2,145,822</b>

### Information Technology

Information Technology powers the collection, processing, and presentation of information within the County. The Information Technology Department implements, administers, and maintains hardware, software, services, and supporting infrastructure to manage and deliver information using voice, data, and video.

<b>EXPENDITURES</b>	<b>2024 Actual</b>	<b>2025 Estimated</b>	<b>2026 Budget</b>
Salaries and Wages	859,980	821,140	940,544
Employee Benefits	258,607	279,558	309,943
Professional & Tech Services	56,056	38,000	28,500
Supplies	11,155	12,194	10,630
Purchased Property Services	459	500	500
Other Purchased Services	787,576	815,174	783,380
Property/Capital Assets	7,266	5,280	4,500
<b>TOTAL</b>	<b>\$1,981,100</b>	<b>\$1,971,846</b>	<b>\$2,077,997</b>

**Oil & Gas**

The Oil and Gas Department serves as the liaison between the County, the Oil and Gas Industry, Garfield County citizens, and other governmental entities concerning oil and gas exploration and development within the County.

<b>EXPENDITURES</b>	<b>2024 Actual</b>	<b>2025 Estimated</b>	<b>2026 Budget</b>
Salaries and Wages	135,107	131,533	151,084
Employee Benefits	44,693	43,662	47,778
Professional & Tech Services	13,281	20,500	26,960
Supplies	8,289	13,180	14,135
Purchased Property Services	0	0	200
Other Purchased Services	11,057	15,898	17,493
Property/Capital Assets	828	2,650	2,650
<b>TOTAL</b>	<b>\$213,255</b>	<b>\$227,423</b>	<b>\$260,300</b>

**Procurement**

The Procurement Department provides procurement policies, procedures, and operational support for the acquisition of commodities and services as required by County departments and offices and also negotiates and administers County-wide contracts for goods and services.

<b>EXPENDITURES</b>	<b>2024 Actual</b>	<b>2025 Estimated</b>	<b>2026 Budget</b>
Salaries and Wages	362,621	325,152	265,669
Employee Benefits	152,125	131,379	107,302
Professional & Tech Services	1,299	2,500	1,300
Supplies	5,073	9,950	11,275
Other Purchased Services	13,720	14,551	23,192
Property/Capital Assets	0	1,800	2,500
<b>TOTAL</b>	<b>\$534,837</b>	<b>\$485,332</b>	<b>\$411,238</b>

**Fund Administration**

The Fund Administration Department tracks General Fund revenues that are not department specific such as property tax, specific ownership tax, cigarette tax, and payments in lieu of taxes (PILT). Expenditures include statutory treasurer's fees collected on property tax and sales tax along with sales tax distributions to other jurisdictions within Garfield County such as the Library and Communication districts.

<b>REVENUES</b>	<b>2024 Actual</b>	<b>2025 Estimated</b>	<b>2026 Budget</b>
Taxes	58,813,626	47,335,702	43,335,360
Intergovernmental	5,561,681	4,742,416	4,174,200
Investment Earnings	25	0	0
Miscellaneous Revenue	25,613	29,732	29,732
<b>TOTAL</b>	<b>\$64,400,945</b>	<b>\$52,107,850</b>	<b>\$47,539,292</b>

<b>EXPENDITURES</b>	<b>2024 Actual</b>	<b>2025 Estimated</b>	<b>2026 Budget</b>
Other Expenses	10,858,730	10,107,041	10,027,271
<b>TOTAL</b>	<b>\$10,858,730</b>	<b>\$10,107,041</b>	<b>\$10,027,271</b>

## EMERGENCY RESERVE FUND

The Emergency Reserve Fund accounts for the emergency reserve required by the Colorado Constitution as amended by TABOR. It is calculated as 3 percent of certain County expenditures. This Fund also includes the Sheriff Office's emergency management contingency.

REVENUES	2024 Actual	2025 Estimated	2026 Budget
Miscellaneous Revenue	0	75,000	561,000
<b>TOTAL</b>	<b>\$0</b>	<b>\$75,000</b>	<b>\$561,000</b>

EXPENDITURES	2024 Actual	2025 Estimated	2026 Budget
Other Expenses	0	0	0
<b>TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

## CLERK & RECORDER EFTF FUND

The Clerk and Recorder EFTF Fund is a special revenue fund that accounts for the revenues and expenditures related to the collection of a surcharge, which is to be used solely to defray the costs of implementing and providing electronic filing and recording capabilities.

REVENUES	2024 Actual	2025 Estimated	2026 Budget
Charges for Services	2,704	1,200	1,000
Intergovernmental	9,896	9,500	9,500
Miscellaneous Revenue	0	208,690	45,000
<b>TOTAL</b>	<b>\$12,600</b>	<b>\$219,390</b>	<b>\$55,500</b>

EXPENDITURES	2024 Actual	2025 Estimated	2026 Budget
Other Expenses	0	200	200
Professional & Tech Services	13,190	13,850	14,750
Supplies	0	208,690	0
<b>TOTAL</b>	<b>\$13,190</b>	<b>\$222,740</b>	<b>\$14,950</b>

## RETIREMENT FUND

The Retirement Fund is a special revenue fund that accounts for the activities of the County's retirement plan. The County levies a portion of property tax to fund its contribution to the plan.

<b>REVENUES</b>	<b>2024 Actual</b>	<b>2025 Estimated</b>	<b>2026 Budget</b>
Charges for Services	1,967,640	1,493,375	1,333,921
Intergovernmental	205	0	0
Fines and Forfeitures	74,569	0	0
<b>TOTAL</b>	<b>\$2,042,414</b>	<b>\$1,493,375</b>	<b>\$1,333,921</b>

<b>EXPENDITURES</b>	<b>2024 Actual</b>	<b>2025 Estimated</b>	<b>2026 Budget</b>
Employee Benefits	1,544,933	1,516,355	1,788,765
Other Expenses	37,244	28,058	24,878
<b>TOTAL</b>	<b>\$1,582,177</b>	<b>\$1,544,413</b>	<b>\$1,813,643</b>

## OIL & GAS MITIGATION FUND

The Oil and Gas Mitigation Fund is a special revenue fund that accounts for revenues and expenditures of specifically designated monies to be used to mitigate adverse property, social, and environmental impacts of oil and gas related activities as well as conducting or contracting to conduct studies, assessments, research, and litigation related to potential or actual impacts.

<b>REVENUES</b>	<b>2024 Actual</b>	<b>2025 Estimated</b>	<b>2026 Budget</b>
Intergovernmental	45,000	0	0
Investment Earnings	73,407	80,000	80,000
<b>TOTAL</b>	<b>\$118,407</b>	<b>\$80,000</b>	<b>\$80,000</b>

<b>EXPENDITURES</b>	<b>2024 Actual</b>	<b>2025 Estimated</b>	<b>2026 Budget</b>
Professional & Tech Serv.	127,312	0	0
Other Expenses	500,000	500,000	500,000
<b>TOTAL</b>	<b>\$627,312</b>	<b>\$500,000</b>	<b>\$500,000</b>

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## GRANT FUND

The Garfield County Grant Fund was established in 2012 for the purpose of the receipt and expenditure of certain specifically designated monies to be used for the purpose of allocating County General Fund dollars to specific purposes supported by Federal and State grants. In 2016, Garfield and Mesa Counties were awarded a Regional Broadband Plan concept proposal from the State.

<b>REVENUES</b>	<b>2024 Actual</b>	<b>2025 Estimated</b>	<b>2026 Budget</b>
Intergovernmental	0	0	0
<b>TOTAL</b>	0	0	0
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>EXPENDITURES</b>	<b>2024 Actual</b>	<b>2025 Estimated</b>	<b>2026 Budget</b>
Other Expenses	0	0	0
Other Purchased Services	0	0	0
Professional & Tech Services	0	0	0
Property/Capital Assets	0	0	0
Purchased Property Services	0	0	0
<b>TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

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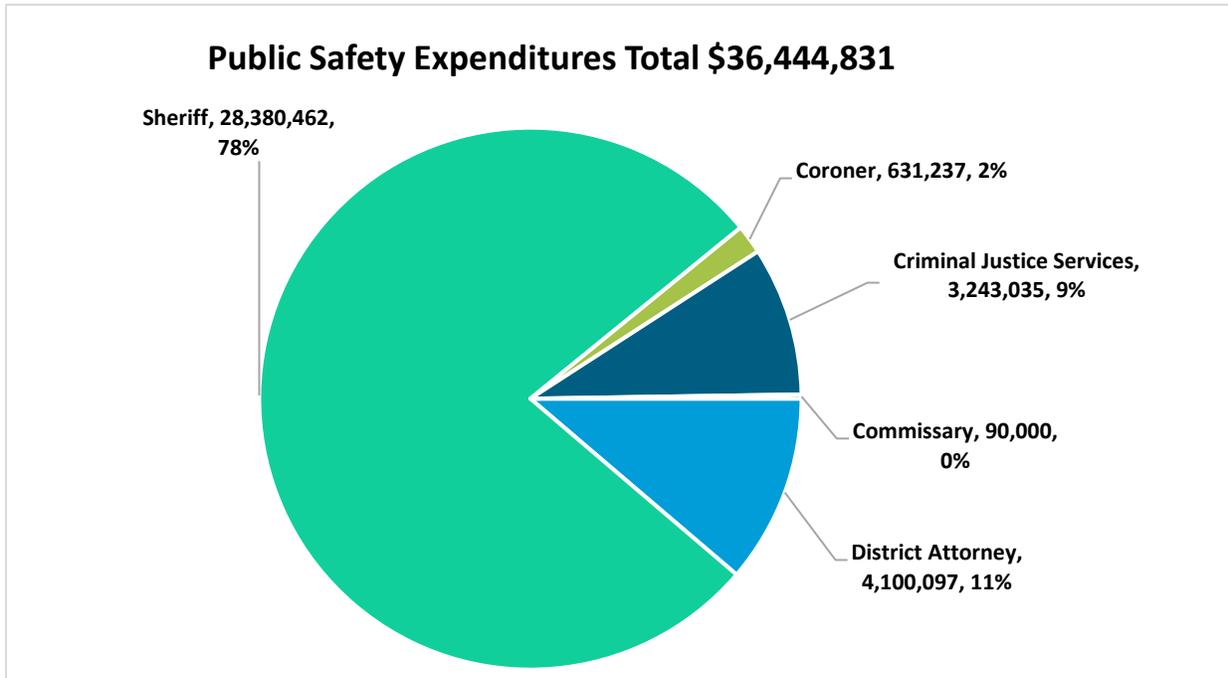
## SECTION VII – PUBLIC SAFETY

### PUBLIC SAFETY SUMMARY

The Public Safety function includes expenditures for departments responsible for protecting Garfield County residents from crime, emergencies, and other threats to public safety. These services are provided by the Sheriff's Office, Coroner's Office, District Attorney's Office, and Criminal Justice Services within the General Fund, as well as the Commissary Fund.

REVENUES	2024 Actual	2025 Estimated	2026 Budget
Taxes	1,675,255	1,659,375	1,659,375
Charges for Services	710,125	770,300	774,706
Intergovernmental	725,251	1,291,397	359,214
Miscellaneous Revenue	555,073	418,774	483,842
Fines and Forfeitures	32,328	30,000	30,295
Contributions	1,222,559	1,340,000	1,289,164
<b>TOTAL</b>	<b>\$4,920,589</b>	<b>\$5,509,846</b>	<b>\$4,596,596</b>

EXPENDITURES	2024 Actual	2025 Estimated	2026 Budget
Salaries and Wages	14,257,611	14,482,073	16,624,798
Employee Benefits	5,683,901	5,437,416	6,172,972
Professional & Tech Services	3,521,295	3,897,084	4,047,921
Supplies	1,578,913	1,523,901	1,621,430
Purchased Property Services	371,864	468,728	437,000
Other Purchased Services	2,371,527	2,406,990	2,475,175
Other Expenses	3,807,065	4,174,537	4,325,835
Property/Capital Assets	621,810	614,228	739,700
<b>TOTAL</b>	<b>\$32,213,986</b>	<b>\$33,004,957</b>	<b>\$36,444,831</b>



<b>Public Safety Performance Metrics</b>					
<i>2024 Audited Financial Statements</i>					
	2020	2021	2022	2023	2024
No. of Employees	175	170	170	172	172
No. of Calls for Law Enforcement	23,763	20,827	20,806	25,561	24,444
No. of Jail Bookings	1,655	1,732	1,945	1,867	2,098
No. of Useful Public Service Clients	274	508	690	636	649



## GENERAL FUND

### Sheriff

The Garfield County Sheriff is the chief law enforcement officer of Garfield County and is responsible for maintaining public peace and enforcing state criminal laws. The Sheriff must attend court and serve or execute court-ordered processes, including subpoenas, writs, and other legal orders. The Sheriff also operates the Garfield County jail, including the custody, care, and feeding of inmates. In addition, the Sheriff serves as the County's Fire Warden for prairie and forest fires. The Sheriff also carries out statutory duties involving the sale of real and personal property to satisfy debts or tax liens. The Employee Benefits line in the Sheriff's General Fund budget does **not** include retirement costs. Retirement expenses are budgeted separately in the Retirement Fund.

REVENUES	2024 Actual	2025 Estimated	2026 Budget
Taxes	1,675,255	1,659,375	1,659,375
Charges for Services	315,350	336,300	327,300
Intergovernmental	620,351	1,209,505	271,822
Miscellaneous Revenue	450,922	328,774	393,342
Contributions	15,308	40,000	30,000
Fines and Forfeitures	4,650	0	0
<b>TOTAL</b>	<b>\$3,081,835</b>	<b>\$3,573,954</b>	<b>\$2,681,839</b>

EXPENDITURES	2024 Actual	2025 Estimated	2026 Budget
Salaries and Wages	12,196,515	12,507,856	14,513,991
Employee Benefits	4,757,172	4,570,828	5,254,454
Professional & Tech Services	3,283,490	3,687,834	3,810,221
Supplies	1,222,637	1,187,665	1,237,000
Purchased Property Services	330,291	433,500	407,500
Other Purchased Services	2,137,491	2,204,766	2,268,658
Other Expenses	414,045	265,853	158,638
Property/Capital Assets	621,195	600,000	730,000
<b>TOTAL</b>	<b>\$24,962,837</b>	<b>\$25,458,302</b>	<b>\$28,380,462</b>

**Coroner**

The County Coroner provides medical-legal death investigation services for deaths occurring within Garfield County. This includes determining the cause and manner of death, coordinating with various law enforcement officers, medical professionals, and families of the deceased, ensuring proper handling and certification of death cases. The Employee Benefits line in the Coroner’s General Fund budget does **not** include retirement costs. Retirement expenses are budgeted separately in the Retirement Fund.

<b>REVENUES</b>	<b>2024 Actual</b>	<b>2025 Estimated</b>	<b>2026 Budget</b>
Intergovernmental	5,988	0	5,500
Miscellaneous Revenue	5,435	0	500
<b>TOTAL</b>	<b>\$11,423</b>	<b>\$0</b>	<b>\$6,000</b>

<b>EXPENDITURES</b>	<b>2024 Actual</b>	<b>2025 Estimated</b>	<b>2026 Budget</b>
Salaries and Wages	331,433	334,624	354,023
Employee Benefits	134,629	133,885	138,277
Professional & Tech Services	82,238	100,000	79,050
Supplies	23,084	18,686	15,300
Other Purchased Services	51,127	49,617	44,087
Property/Capital Assets	358	1,778	500
<b>TOTAL</b>	<b>\$622,869</b>	<b>\$638,590</b>	<b>\$631,237</b>

**District Attorney**

The 9th Judicial District Attorney’s Office pursues justice on behalf of victims by prosecuting criminal cases in a fair and ethical manner. Funding for this multi-county judicial district is allocated among Garfield, Pitkin, and Rio Blanco counties in accordance with state statute and is based on the latest population estimates. Garfield County provides roughly 70 percent of the District Attorney’s overall funding.

<b>EXPENDITURES</b>	<b>2024 Actual</b>	<b>2025 Estimated</b>	<b>2026 Budget</b>
Other Expenses	3,326,116	3,841,634	4,100,097
<b>TOTAL</b>	<b>\$3,326,116</b>	<b>\$3,841,634</b>	<b>\$4,100,097</b>

**Criminal Justice Services**

Criminal Justice Services coordinates and administers the County's alternative sentencing programs—both residential and non-residential (public service, work-enders, and electronic home monitoring)—as ordered by the courts. The department also operates the County's Pretrial Services program. The Employee Benefits line in the Criminal Justice Service's General Fund budget does **not** include retirement costs. Retirement expenses are budgeted separately in the Retirement Fund.

<b>REVENUES</b>	<b>2024 Actual</b>	<b>2025 Estimated</b>	<b>2026 Budget</b>
Charges for Services	394,775	434,000	447,406
Intergovernmental	98,912	81,892	81,892
Contributions	1,207,251	1,300,000	1,259,164
Fines and Forfeitures	27,678	30,000	30,295
<b>TOTAL</b>	<b>\$1,728,616</b>	<b>\$1,845,892</b>	<b>\$1,818,757</b>

<b>EXPENDITURES</b>	<b>2024 Actual</b>	<b>2025 Estimated</b>	<b>2026 Budget</b>
Salaries and Wages	1,729,663	1,639,593	1,756,784
Employee Benefits	792,100	732,703	780,241
Professional & Tech Services	155,567	109,250	158,650
Supplies	304,618	293,550	344,130
Purchased Property Services	41,573	35,228	29,500
Other Purchased Services	182,909	152,607	162,430
Other Expenses	1,819	2,050	2,100
Property/Capital Assets	256	12,450	9,200
<b>TOTAL</b>	<b>\$3,208,506</b>	<b>\$2,977,431</b>	<b>\$3,243,035</b>

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## COMMISSARY FUND

The Commissary Fund is a special revenue fund that records all financial activity associated with inmate commissary operations. Revenues are generated through sales of snacks, stamps, toiletries, and other items to inmates. Expenditures include the cost of inmate clothing, bedding materials, seating, educational programming, and related supplies.

<b>REVENUES</b>	<b>2024 Actual</b>	<b>2025 Estimated</b>	<b>2026 Budget</b>
Miscellaneous Revenue	98,716	90,000	90,000
<b>TOTAL</b>	<b>\$98,716</b>	<b>\$90,000</b>	<b>\$90,000</b>

<b>EXPENDITURES</b>	<b>2024 Actual</b>	<b>2025 Estimated</b>	<b>2026 Budget</b>
Supplies	28,573	24,000	25,000
Other Expenses	65,085	65,000	65,000
<b>TOTAL</b>	<b>\$93,659</b>	<b>\$89,000</b>	<b>\$90,000</b>

## SECTION VIII – HEALTH AND WELFARE

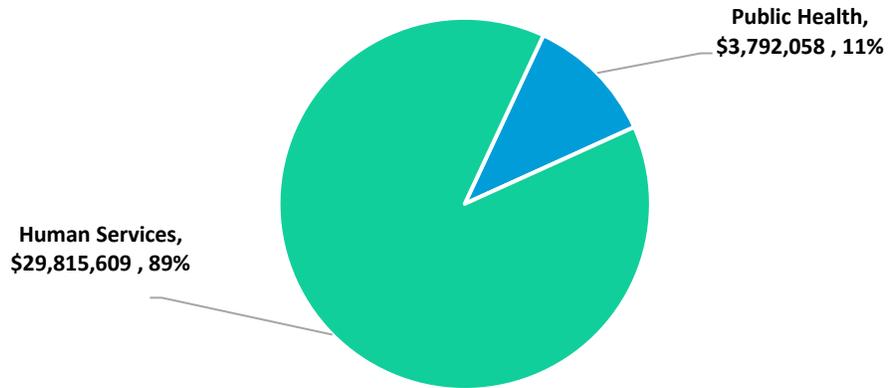
### HEALTH AND WELFARE SUMMARY

The Health and Welfare function of Garfield County is managed by two departments, each with its own fund, Public Health and Human Services, the summary of both is as follows. The Public Health's Employee Benefits line does **not** include retirement expenses. Its retirement costs are budgeted separately in the Retirement Fund. In accordance with State Statutes, the Human Services Fund is the only fund, aside from the Retirement Fund itself, that records retirement expenses within its Employee Benefits appropriation.

REVENUES	2024 Actual	2025 Estimated	2026 Budget
Taxes	2,807,317	2,036,881	1,885,622
Charges for Services	1,229,231	2,182,046	2,285,244
Intergovernmental	24,394,164	24,821,785	25,677,103
Investment Earnings	4	0	0
Miscellaneous Revenue	1,246,926	1,232,860	95,483
Fines and Forfeitures	43,978	15,000	15,000
Contributions	37,851	31,000	31,000
Licenses and Permits	46,475	63,000	70,000
<b>TOTAL</b>	<b>\$29,805,946</b>	<b>\$30,382,572</b>	<b>\$30,059,452</b>

EXPENDITURES	2024 Actual	2025 Estimated	2026 Budget
Salaries and Wages	9,005,752	8,585,723	10,123,815
Employee Benefits	4,581,214	4,430,933	4,901,752
Professional & Tech Services	2,370,300	2,456,009	2,348,745
Supplies	463,826	424,100	417,185
Purchased Property Services	7,736	14,250	10,485
Other Purchased Services	389,714	358,301	398,408
Other Expenses	13,619,135	14,495,415	15,340,577
Property/Capital Assets	162,412	97,774	66,700
<b>TOTAL</b>	<b>\$30,600,089</b>	<b>\$30,862,505</b>	<b>\$33,607,667</b>

**2026 Health and Welfare Expenditures: \$33,607,667**



**Health and Welfare Performance Metrics**  
*2024 Audited Financial Statements*

	2020	2021	2022	2023	2024
No. of Employees	145	140	139	139	146
No. of Immunizations	4,055	13,745	6,899	4,854	4,048
No. of Birth Certificates	690	645	712	699	744
No. of Death Certificates	380	389	390	389	356
No. of Human Services Caseload	11,791	11,791	13,961	13,657	12,175



## PUBLIC HEALTH FUND

The Public Health Fund is a special revenue fund that supports the County's public health programs and services, including disease prevention, health promotion, environmental health, emergency preparedness, and community health initiatives. The Public Health Fund's Employee Benefits line does not include retirement expenses. Retirement costs are budgeted separately in the Retirement Fund.

<b>REVENUES</b>	<b>2024 Actual</b>	<b>2025 Estimated</b>	<b>2026 Budget</b>
Taxes	621,497	615,628	615,628
Charges for Services	502,047	519,750	564,220
Intergovernmental	1,674,511	1,477,119	1,381,389
Miscellaneous Revenue	1,243,509	1,231,000	94,083
Contributions	1,000	0	0
Licenses and Permits	46,475	63,000	70,000
<b>TOTAL</b>	<b>\$4,089,039</b>	<b>\$3,906,497</b>	<b>\$2,725,320</b>

<b>EXPENDITURES</b>	<b>2024 Actual</b>	<b>2025 Estimated</b>	<b>2026 Budget</b>
Salaries and Wages	2,051,303	1,813,823	2,066,198
Employee Benefits	846,442	721,399	788,083
Professional & Tech Services	636,731	655,000	533,750
Supplies	324,333	272,200	266,300
Purchased Property Services	12	0	0
Other Purchased Services	113,834	116,500	96,614
Other Expenses	55,275	56,513	41,113
Property/Capital Assets	11,399	13,400	0
<b>TOTAL</b>	<b>\$4,039,329</b>	<b>\$3,648,835</b>	<b>\$3,792,058</b>

## HUMAN SERVICES FUND

The Human Services Fund is a special revenue fund used to finance public welfare programs in Garfield County. This fund supports the delivery of State-mandated social services, including financial and medical assistance, child and family services, child protection, adult and elder protection services, and additional community support programs that promote the safety and well-being of County residents. In accordance with State Statutes, the Human Services Fund is the only fund, aside from the Retirement Fund itself, that records retirement expenses within its Employee Benefits appropriation.

<b>REVENUES</b>	<b>2024 Actual</b>	<b>2025 Estimated</b>	<b>2026 Budget</b>
Taxes	2,185,820	1,421,253	1,269,994
Intergovernmental	22,719,653	23,344,666	24,295,714
Fines and Forfeitures	43,978	15,000	15,000
Miscellaneous Revenue	3,417	1,860	1,400
Contributions	36,851	31,000	31,000
Charges for Services	727,183	1,662,296	1,721,024
Investment Earnings	4	0	0
<b>TOTAL</b>	<b>\$25,716,907</b>	<b>\$26,476,075</b>	<b>\$27,334,132</b>

<b>EXPENDITURES</b>	<b>2024 Actual</b>	<b>2025 Estimated</b>	<b>2026 Budget</b>
Salaries and Wages	6,954,448	6,771,900	8,057,617
Employee Benefits	3,734,772	3,709,534	4,113,669
Professional & Tech Services	1,733,569	1,801,009	1,814,995
Supplies	139,493	151,900	150,885
Purchased Property Services	7,724	14,250	10,485
Other Purchased Services	275,880	241,801	301,794
Other Expenses	13,563,859	14,438,902	15,299,464
Property/Capital Assets	151,014	84,374	66,700
<b>TOTAL</b>	<b>\$26,560,760</b>	<b>\$27,213,670</b>	<b>\$29,815,609</b>

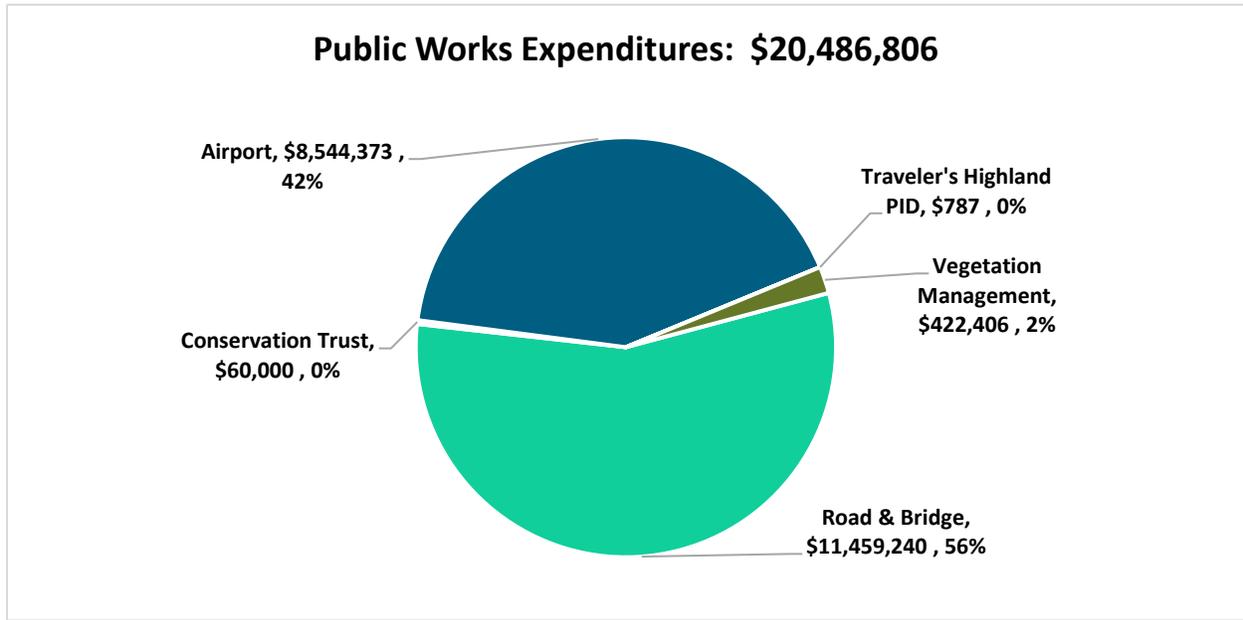
## SECTION IX – PUBLIC WORKS

### PUBLIC WORKS SUMMARY

The Public Works function delivers administrative and technical services to support the County's Road and Bridge, Airport, Conservation Trust, and Traffic Impact Funds. Its responsibilities include real property acquisition, coordination of construction project agreements, initiation of condemnation actions when necessary, and oversight of capital improvements for the Road and Bridge and Airport Funds, the County's Vegetation Management program in the General Fund, and the Traveler's Highland Public Improvement District.

<b>REVENUES</b>	<b>2024 Actual</b>	<b>2025 Estimated</b>	<b>2026 Budget</b>
Taxes	5,620,829	5,470,475	5,439,942
Charges for Services	1,972,829	1,962,725	2,131,250
Intergovernmental	5,978,988	7,224,065	11,375,943
Investment Earnings	193,563	40,311	30,310
Miscellaneous Revenue	576,610	757,087	793,584
Licenses and Permits	39,217	38,000	40,000
Contributions	121,880	0	0
<b>TOTAL</b>	<b>\$14,503,916</b>	<b>\$15,492,663</b>	<b>\$19,811,029</b>

<b>EXPENDITURES</b>	<b>2024 Actual</b>	<b>2025 Estimated</b>	<b>2026 Budget</b>
Salaries and Wages	3,441,078	3,231,141	3,790,451
Employee Benefits	1,607,955	1,605,628	1,798,320
Professional & Tech Services	2,069,003	3,551,242	3,260,134
Supplies	1,309,683	1,380,719	1,484,309
Purchased Property Services	989,018	665,873	698,303
Other Purchased Services	462,848	508,309	519,600
Other Expenses	574,031	435,559	484,558
Property/Capital Assets	3,339,721	4,918,302	8,451,131
<b>TOTAL</b>	<b>\$13,793,335</b>	<b>\$16,296,773</b>	<b>\$20,486,806</b>



<b>Public Works Performance Metrics</b>					
<i>2024 Audited Financial Statements</i>					
	2020	2021	2022	2023	2024
No. of Employees	56	53	49	49	49
Miles of Road Maintained	746	746	746	746	746



## GENERAL FUND

### Vegetation Management

Vegetation Management includes weeds and pests, mosquito control, and tamarisk removal programs. The General Fund's Employee Benefits line does not include retirement expenses. Retirement costs are budgeted separately in the Retirement Fund.

REVENUES	2024 Actual	2025 Estimated	2026 Budget
Charges for Services	21,359	29,225	30,750
<b>TOTAL</b>	<b>\$21,359</b>	<b>\$29,225</b>	<b>\$30,750</b>

EXPENDITURES	2024 Actual	2025 Estimated	2026 Budget
Salaries and Wages	183,048	149,554	158,303
Employee Benefits	77,147	61,885	69,081
Professional & Tech Services	112,513	130,900	133,750
Supplies	17,692	18,550	24,650
Purchased Property Services	1,288	1,500	2,500
Other Purchased Services	36,848	33,945	34,122
<b>TOTAL</b>	<b>\$428,536</b>	<b>\$396,334</b>	<b>\$422,406</b>

## TRAFFIC IMPACT FUND

The Traffic Impact Fund is a special revenue fund that accounts for revenues, in the form of impact fees, received from Community Development activity related to subdivision development. The impact fees are to be spent to address traffic/road concerns in the areas in which they were collected for subdivisions that were approved.

REVENUES	2024 Actual	2025 Estimated	2026 Budget
Charges for Services	266,829	157,000	157,000
Investment Earnings	208	311	310
<b>TOTAL</b>	<b>\$267,037</b>	<b>\$157,311</b>	<b>\$157,310</b>

## ROAD & BRIDGE FUND

The Road and Bridge Fund is a special revenue fund used for financing the construction and maintenance of County roads and bridges. The totals below include Road & Bridge capital expenditures, which are also listed and detailed within the Capital Expenditures section of this document. The Road & Bridge Fund's Employee Benefits line does not include retirement expenses. Retirement costs are budgeted separately in the Retirement Fund.

<b>REVENUES</b>	<b>2024 Actual</b>	<b>2025 Estimated</b>	<b>2026 Budget</b>
Taxes	5,572,410	5,430,603	5,398,507
Intergovernmental	5,216,773	4,921,919	4,275,000
Miscellaneous Revenue	174,385	189,000	194,400
Licenses and Permits	39,217	38,000	40,000
Contributions	121,880	0	0
<b>TOTAL</b>	<b>\$11,124,663</b>	<b>\$10,579,522</b>	<b>\$9,907,907</b>

<b>EXPENDITURES</b>	<b>2024 Actual</b>	<b>2025 Estimated</b>	<b>2026 Budget</b>
Salaries and Wages	2,752,004	2,608,195	3,125,492
Employee Benefits	1,347,315	1,363,698	1,534,698
Professional & Tech Services	1,676,574	3,220,964	2,933,560
Supplies	1,198,807	1,236,650	1,330,950
Purchased Property Services	711,134	439,003	419,640
Other Purchased Services	292,417	297,920	326,129
Other Expenses	422,187	434,811	423,771
Property/Capital Assets	2,819,967	2,281,495	1,365,000
<b>TOTAL</b>	<b>\$11,220,404</b>	<b>\$11,882,736</b>	<b>\$11,459,240</b>

## AIRPORT FUND

The Airport Fund is a special revenue fund that accounts for operations at the County airport. The totals below include Airport capital expenditures which are also listed and detailed within the Capital Expenditures section of this document. The Airport Fund's Employee Benefits line does not include retirement expenses. Retirement costs are budgeted separately in the Retirement Fund.

<b>REVENUES</b>	<b>2024 Actual</b>	<b>2025 Estimated</b>	<b>2026 Budget</b>
Charges for Services	1,684,641	1,776,500	1,943,500
Intergovernmental	489,897	2,046,146	6,840,943
Miscellaneous Revenue	402,226	568,087	599,184
Investment Earnings	164,260	15,000	15,000
<b>TOTAL</b>	<b>\$2,741,023</b>	<b>\$4,405,733</b>	<b>\$9,398,627</b>

<b>EXPENDITURES</b>	<b>2024 Actual</b>	<b>2025 Estimated</b>	<b>2026 Budget</b>
Salaries and Wages	506,026	473,392	506,656
Employee Benefits	183,493	180,045	194,541
Professional & Tech Services	220,218	199,378	192,824
Supplies	93,184	125,519	128,709
Purchased Property Services	276,596	225,370	276,163
Other Purchased Services	133,583	176,444	159,349
Other Expenses	90,929	0	0
Property/Capital Assets	519,753	2,636,807	7,086,131
<b>TOTAL</b>	<b>\$2,023,782</b>	<b>\$4,016,955</b>	<b>\$8,544,373</b>

## CONSERVATION TRUST FUND

The Conservation Trust Fund is a special revenue fund that accounts for lottery proceeds received from the State of Colorado to be used for the acquisition and development of parks and recreational sites within Garfield County.

REVENUES	2024 Actual	2025 Estimated	2026 Budget
Intergovernmental	272,318	256,000	260,000
Investment Earnings	29,095	25,000	15,000
<b>TOTAL</b>	<b>\$301,413</b>	<b>\$281,000</b>	<b>\$275,000</b>

EXPENDITURES	2024 Actual	2025 Estimated	2026 Budget
Other Expenses	60,000	0	60,000
<b>TOTAL</b>	<b>\$60,000</b>	<b>\$0</b>	<b>\$60,000</b>

## TRAVELER'S HIGHLAND PID FUND

The Traveler's Highland PID Fund is a special revenue fund established in 2012 for the receipt of real and personal property tax dollars collected from property located within the public improvement district and for the expenditure of those dollars as approved by the PID Board. The totals below include capital expenditures which are also included within the Capital Expenditures section of this document.

REVENUES	2024 Actual	2025 Estimated	2026 Budget
Taxes	48,420	39,872	41,435
<b>TOTAL</b>	<b>\$48,420</b>	<b>\$39,872</b>	<b>\$41,435</b>

EXPENDITURES	2024 Actual	2025 Estimated	2026 Budget
Professional & Tech Se	59,698	0	0
Other Expenses	915	748	787
<b>TOTAL</b>	<b>\$60,613</b>	<b>\$748</b>	<b>\$787</b>

## SECTION X – SOLID WASTE DISPOSAL

### SOLID WASTE DISPOSAL FUND SUMMARY

The Solid Waste Disposal Fund is an enterprise fund that accounts for the revenues and expenses of Garfield County's solid waste management operations including recycling, waste reduction, and hazardous waste disposal. The West Garfield County Landfill is included in this fund and charges fees for disposal of waste from which the majority of fund revenues are derived. The totals below include capital expenditures which are also included within the Capital Expenditures section of this document. The Solid Waste Disposal Fund's Employee Benefits line does not include retirement expenses. Retirement costs are budgeted separately in the Retirement Fund.

REVENUES	2024 Actual	2025 Estimated	2026 Budget
Charges for Services	2,425,530	2,900,000	2,900,000
Miscellaneous Revenue	141,892	103,000	98,700
<b>TOTAL</b>	<b>\$2,567,422</b>	<b>\$3,003,000</b>	<b>\$2,998,700</b>

EXPENDITURES	2024 Actual	2025 Estimated	2026 Budget
Salaries and Wages	605,323	580,644	632,980
Employee Benefits	358,487	335,298	343,081
Professional & Tech Services	114,798	77,000	131,500
Supplies	146,161	115,000	152,500
Purchased Property Services	145,914	118,300	131,800
Other Purchased Services	11,166	12,000	12,000
Other Expenses	52,306	68,295	70,850
Property/Capital Assets	610,571	682,360	450,000
<b>TOTAL</b>	<b>\$2,044,726</b>	<b>\$1,988,897</b>	<b>\$1,924,711</b>

<b>Solid Waste (Enterprise) Performance Metrics</b>					
<i>2024 Audited Financial Statements</i>					
	2020	2021	2022	2023	2024
No. of Employees	9	8	9	9	10
No. of Cubic yds of Landfill Space Consumed	63,498	59,830	63,899	73,724	76,887

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## SECTION XI – CULTURE AND RECREATION

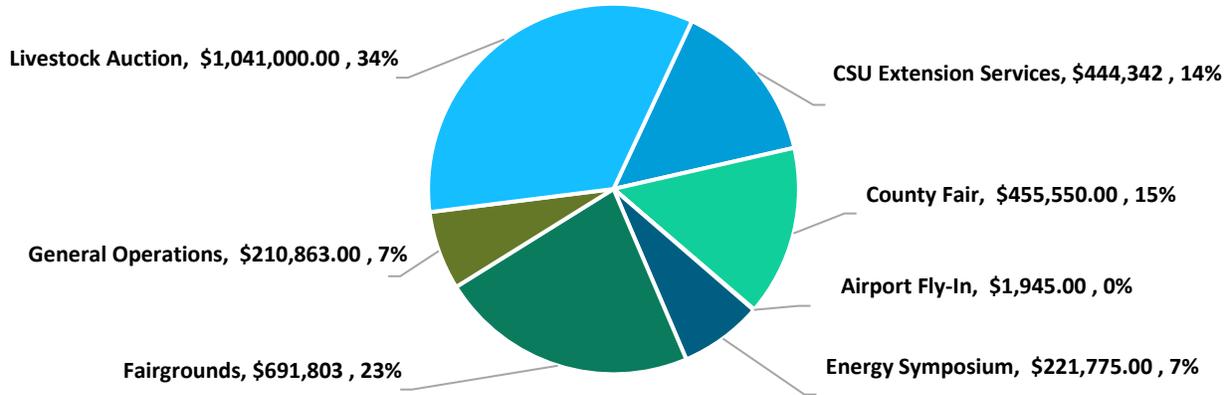
### CULTURE AND RECREATION SUMMARY

The Culture and Recreation function includes the administration and costs associated with running certain County events such as the County Fair, Livestock Auction, Airport Fly-In and Energy Symposium. The following departments in the General Fund County's Fairgrounds, and cost of agricultural and other educational programs provided by the CSU Extension Office, are also included within this function. The General Fund and Community Event's Funds' Employee Benefits line does not include retirement expenses. Retirement costs are budgeted separately in the Retirement Fund.

<b>REVENUES</b>	<b>2024 Actual</b>	<b>2025 Estimated</b>	<b>2026 Budget</b>
Taxes	216,041	214,059	214,059
Charges for Services	1,325,334	1,408,473	1,434,000
Contributions	292,200	330,125	362,000
Miscellaneous Revenue	827,041	804,600	553,500
<b>TOTAL</b>	<b>\$2,660,615</b>	<b>\$2,757,257</b>	<b>\$2,563,559</b>

<b>EXPENDITURES</b>	<b>2024 Actual</b>	<b>2025 Estimated</b>	<b>2026 Budget</b>
Salaries and Wages	314,568	286,931	366,995
Employee Benefits	169,183	185,171	216,115
Professional & Tech Services	617,356	616,446	619,711
Supplies	258,424	273,808	298,070
Purchased Property Services	274,109	265,475	256,200
Other Purchased Services	47,015	49,909	51,906
Other Expenses	1,463,645	1,527,355	1,256,781
Property/Capital Assets	3,431	1,500	1,500
<b>TOTAL</b>	<b>\$3,147,731</b>	<b>\$3,206,595</b>	<b>\$3,067,278</b>

**Culture and Recreation Expenditures: \$3,067,278**



<b>Culture and Recreation Performance Metrics</b>					
<i>2024 Audited Financial Statements</i>					
	2020	2021	2022	2023	2024
No. of Employees	7	6	5	5	5
No. of Fairgrounds Service Days	90	232	356	308	355
No. of County Fair Ticket Sales	0	10,573	15,000	7,106	8,500
No. of Livestock Auction Exhibitors	113	133	129	147	173
No. of Livestock Auction Entries	152	175	160	216	238
No. of Livestock Auction Buyers	171	222	240	271	351
Total Livestock Auction Sales	\$300,809	\$714,467	\$767,865	\$848,166	\$895,930



## GENERAL FUND

### Fairgrounds

The Fairgrounds is a large facility maintained for cultural and recreational events. Both revenues and expenditures are accounted for in a separate sub-department within the General Fund.

REVENUES	2024 Actual	2025 Estimated	2026 Budget
Charges for Services	139,829	141,000	152,000
Miscellaneous Revenue	27,606	18,500	18,500
<b>TOTAL</b>	<b>\$167,435</b>	<b>\$159,500</b>	<b>\$170,500</b>

EXPENDITURES	2024 Actual	2025 Estimated	2026 Budget
Salaries and Wages	198,546	195,311	244,643
Employee Benefits	129,059	133,929	147,560
Professional & Tech Services	21,619	25,500	24,000
Supplies	98,119	88,100	86,200
Purchased Property Services	189,867	188,000	177,000
Other Purchased Services	6,320	9,400	7,900
Other Expenses	2,975	3,500	3,500
Property/Capital Assets	2,668	1,000	1,000
<b>TOTAL</b>	<b>\$649,173</b>	<b>\$644,740</b>	<b>\$691,803</b>

### CSU Extension Services

The costs associated with the provision of services by the Garfield County CSU Extension Office are accounted for in the General Fund. Revenues are sales tax collections that are specific to CSU Extension.

REVENUES	2024 Actual	2025 Estimated	2026 Budget
Taxes	216,041	214,059	214,059
Contributions	0	0	34,000
<b>TOTAL</b>	<b>\$216,041</b>	<b>\$214,059</b>	<b>\$248,059</b>

EXPENDITURES	2024 Actual	2025 Estimated	2026 Budget
Professional & Tech Services	417,772	428,826	413,861
Supplies	0	0	26,200
Other Expenses	4,526	4,281	4,281
<b>TOTAL</b>	<b>\$422,297</b>	<b>\$433,107</b>	<b>\$444,342</b>

## COMMUNITY EVENTS FUND

The Community Events Fund is a special revenue fund used to account for the revenues and expenditures related to community events organized by the County, such as the County Fair, Energy Symposium, and the Airport Fly In.

REVENUES	2024 Actual	2025 Estimated	2026 Budget
Charges for Services	258,681	272,226	282,000
Miscellaneous Revenue	510,135	501,100	500,000
Contributions	292,200	324,125	322,000
<b>TOTAL</b>	<b>\$1,061,016</b>	<b>\$1,097,451</b>	<b>\$1,104,000</b>

EXPENDITURES	2024 Actual	2025 Estimated	2026 Budget
Salaries and Wages	116,022	91,620	122,352
Employee Benefits	40,124	51,242	68,555
Professional & Tech Services	133,196	106,429	124,850
Supplies	155,214	182,708	182,670
Purchased Property Services	84,242	77,475	79,200
Other Purchased Services	34,062	26,509	28,006
Other Expenses	310,215	308,018	284,000
Property/Capital Assets	764	500	500
<b>TOTAL</b>	<b>\$873,838</b>	<b>\$844,501</b>	<b>\$890,133</b>



## LIVESTOCK AUCTION FUND

The Livestock Auction Fund is a special revenue fund that accounts for all revenues and expenditures related to the livestock auction that takes place during the annual County Fair.

REVENUES	2024 Actual	2025 Estimated	2026 Budget
Charges for Services	926,824	995,247	1,000,000
Miscellaneous Revenue	289,300	285,000	35,000
Contributions	0	6,000	6,000
<b>TOTAL</b>	<b>\$1,216,124</b>	<b>\$1,286,247</b>	<b>\$1,041,000</b>

EXPENDITURES	2024 Actual	2025 Estimated	2026 Budget
Professional & Tech Services	44,770	55,691	57,000
Supplies	5,090	3,000	3,000
Other Purchased Services	6,633	14,000	16,000
Other Expenses	1,145,930	1,211,556	965,000
<b>TOTAL</b>	<b>\$1,202,423</b>	<b>\$1,284,247</b>	<b>\$1,041,000</b>



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## SECTION XII – INTERGOVERNMENTAL SERVICES

### MOTOR POOL FUND SUMMARY

The Motor Pool Fund is an internal service fund that supports the repair, maintenance, and management of the County's fleet of vehicles and equipment. The totals shown below include capital expenditures, which are also reflected in the Capital Expenditures section of this document. The Motor Pool Fund's Employee Benefits line does not include retirement expenses. Retirement costs are budgeted separately in the Retirement Fund.

<b>REVENUES</b>	<b>2024 Actual</b>	<b>2025 Estimated</b>	<b>2026 Budget</b>
Charges for Services	2,342,816	2,288,013	2,466,825
Miscellaneous Revenue	102,324	125,000	120,000
<b>TOTAL</b>	<b>\$2,445,140</b>	<b>\$2,413,013</b>	<b>\$2,586,825</b>

<b>EXPENDITURES</b>	<b>2024 Actual</b>	<b>2025 Estimated</b>	<b>2026 Budget</b>
Salaries and Wages	249,534	229,018	259,415
Employee Benefits	109,377	106,282	115,560
Professional & Tech Services	47,081	52,120	25,188
Supplies	523,462	431,432	491,550
Purchased Property Services	161,200	125,028	171,500
Other Purchased Services	871	1,400	2,490
Property/Capital Assets	1,104,186	1,883,293	954,500
<b>TOTAL</b>	<b>\$2,195,711</b>	<b>\$2,828,573</b>	<b>\$2,020,203</b>

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## SECTION XIII – CAPITAL EXPENDITURES FUND

### CAPITAL EXPENDITURES SUMMARY

#### Capital Asset Definition

An asset is classified as a capital asset when it meets one or more of the following conditions:

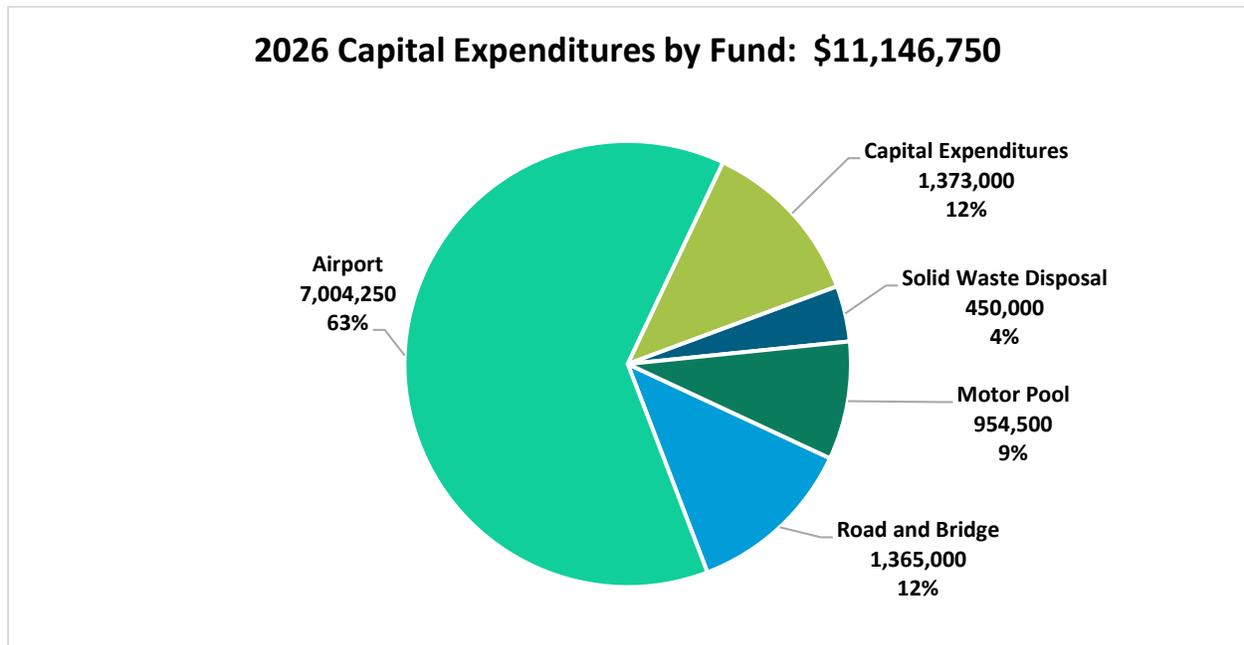
- It is used in regular county operations.
- The cost exceeds \$5,000.
- It has a useful life of more than one year.
- It involves new construction or an addition to an existing asset.
- It is a repair or improvement that increases the asset’s capacity or extends its useful life by more than 25%.

Capital assets include both:

- Tangible assets, such as land, buildings, vehicles, and machinery.
- Intangible assets, such as software, water rights, and easements.

Capital asset classification is applied to each item individually, rather than to a group of similar items, unless doing so would exclude a significant portion of the County’s capital assets.

Garfield County has budgeted \$11,146,750 in capital expenditures for 2026, allocated across multiple funds as shown below:



### **Capital Planning Process**

Garfield County's 2026 budget includes targeted capital investments in facilities, technology, equipment, and infrastructure. Determining which capital requests are funded involves a multi-step evaluation process.

#### **1. Initial Prioritization**

Requested capital items are first ranked using the following criteria:

- Alignment with Board of County Commissioners (BOCC) strategic priorities
- State or federal mandates
- Safety improvements
- Percentage of cost covered by dedicated revenues or grants
- Impact on the operating budget
- Whether the item is a replacement, maintenance project, or new asset
- Whether the project is single-year or multi-year

#### **2. Department Review**

Each capital request is then reviewed individually with the submitting department or office during public hearings. This ensures transparency and consistent application of the prioritization criteria.

#### **3. Funding Principles**

This process is designed to guarantee that:

- Mandated and safety-critical projects are funded first.
- Projects supporting the BOCC's strategic initiatives receive priority.
- Requests with grant funding or revenue offsets rank higher.
- High-cost projects with significant ongoing operating impacts, or multi-year commitments, are weighted lower unless essential.

All costs are approximate and based on the best information available at the time of budget development.

#### **Purpose of the Evaluation**

This evaluation framework helps the BOCC:

- Understand the long-term fiscal and operational implications of capital purchases.
- Make informed decisions about balancing immediate needs with future budget capacity.
- Ensure that capital investments support the county's strategic direction.

The following chart summarizes the funded 2026 capital projects aligned with the criteria above:

Capital Item Description	\$ Amount	Board Priority	Mandatory	Safety Improvement	% Costs covered by Revenues	Operating Budget Impact	Replace, Maintain or New	Multi Year Project
Air/Phase I Main Ramp Replacement	6,500,000	Y	Y	Y	98%	Decrease	R	Y
Air/Airfield Safety Equipment (ADSB)	28,250		Y	Y	0%	Equal	R	N
Air/Fuel Farm Maintenance	80,000		Y	Y	0%	Equal	R	N
Air/Security Access System Phase II	268,000		Y	Y	0%	Equal	R	N
Air/Asphalt Improvement	30,000		Y	Y	0%	Equal	M	N
SWD/Design Plan for Gas Collection and Control System (GCCS)	150,000		Y	N	0%	Increase	N	Y
SO/Emergence Management - Replacement Drone	30,000		N	Y	100%	Decrease	R	N
SO/(4) Patrol Handheld Radios - replacements	24,000		N	Y	0%	Equal	R	N
SO/Jail Medical Monitor for Inmates	40,000		N	Y	0%	Equal	N	N
Air/Paint and signs for land side parking lot	20,000		N	Y	0%	Equal	M	N
Air/DIA SRE Auction in August/September	78,000		N	N	60%	Decrease	R	N
SO/Ticket Printer replacement in Patrol Units	35,000		N	N	0%	Decrease	R	N
FGs/Mobile Stage	150,000		N	N	0%	Decrease	N	N
Fac/District Court Customer Service Center and Break Room	115,000		N	N	0%	Equal	R	N
FGs/CAT T750 Skidsteer	80,000		N	N	0%	Equal	R	N
IT/Technology Replacements	120,000		N	N	0%	Equal	R	N
IT/Data Center Operating Systems	250,000		N	N	0%	Equal	R	N
IT/Wireless Systems Replacements	155,000		N	N	0%	Equal	R	N
IT/Cybersecurity Tools and Managed Services	150,000		N	N	0%	Equal	R	N
MP/Replace Unit No. 517 - IT - SUV	55,000		N	N	0%	Equal	R	N
MP/Replace Unit No. 542 - FGs - Truck	60,000		N	N	0%	Equal	R	N
MP/Upfitting Replacement Unit 542	20,000		N	N	0%	Equal	R	N
MP/Replace Unit No. 568 - Airport - Truck	60,000		N	N	0%	Equal	R	N
MP/Replace Unit No. 588 - Airport - Truck	60,000		N	N	0%	Equal	R	N
MP/Replace Unit No. 813 - R&B - Truck	60,000		N	N	0%	Equal	R	N
MP/Upfitting Replacement Unit 813	20,000		N	N	0%	Equal	R	N
MP/(6) SO Patrol Replacement Units	367,500		N	N	0%	Equal	R	N
MP/(6) SO Patrol Upfittings	252,000		N	N	0%	Equal	R	N
R&B/(2) Crack Sealer Machines	250,000		N	N	0%	Equal	R	N
R&B/(1) Tandem Plow Truck - upfitted - Replacing Units 264 & 278	425,000		N	N	0%	Equal	R	N
R&B/(1) Water Truck - Replacing Unit 102	340,000		N	N	0%	Equal	R	N
SO/(2) Courthouse Security Scanners	54,000		N	N	0%	Equal	R	N
SO/Jail Replacement Body Scanner	170,000		N	N	0%	Equal	R	N
SWD/New/Used Dozer (Smaller model)	300,000		N	N	0%	Equal	R	N
R&B/Battlement Mesa Drainage	350,000		N	N	0%	Equal	M	N
<b>TOTAL</b>	<b>\$ 11,146,750</b>							

## CAPITAL EXPENDITURES FUND

The Capital Expenditures Fund is used to account for financial resources set aside for capital purchases. The following tables present revenues and expenditures associated exclusively with this fund. **Capital expenditures recorded in other funds are reported within the individual fund summaries located in their corresponding sections of this document.**

<b>REVENUES</b>	<b>2024 Actual</b>	<b>2025 Estimated</b>	<b>2026 Budget</b>
Taxes	3,937,503	2,991,255	2,672,506
Intergovernmental	955,376	363,371	30,335
Contributions	41,209	17,000	0
Miscellaneous Revenue	0	390	0
<b>TOTAL</b>	<b>\$4,934,088</b>	<b>\$3,372,016</b>	<b>\$2,702,841</b>

<b>EXPENDITURES</b>	<b>2024 Actual</b>	<b>2025 Estimated</b>	<b>2026 Budget</b>
Other Expenses*	3,301,820	4,894,760	1,373,000
Property/Fixed Assets	74,591	56,195	49,810
<b>TOTAL</b>	<b>\$3,376,411</b>	<b>\$4,950,955</b>	<b>\$1,422,810</b>

\*Other expenses include statutory Treasurer's fees.

## SECTION XIV – STAFFING

### AUTHORIZED PERSONNEL

Positions in Garfield County are approved by the Board of County Commissioners (BOCC) and monitors jointly by Human Resources and Finance. For 2026, the County’s authorized headcount is 506.5 positions, an increase of 2.5 positions from the 2025 adopted budget. Overall staffing levels have grown slightly over the past three years.

#### Position Request and Review Process

Most staffing changes occur during the annual budget process. Departments and elected offices submit requests for new positions as part of their budget submissions.

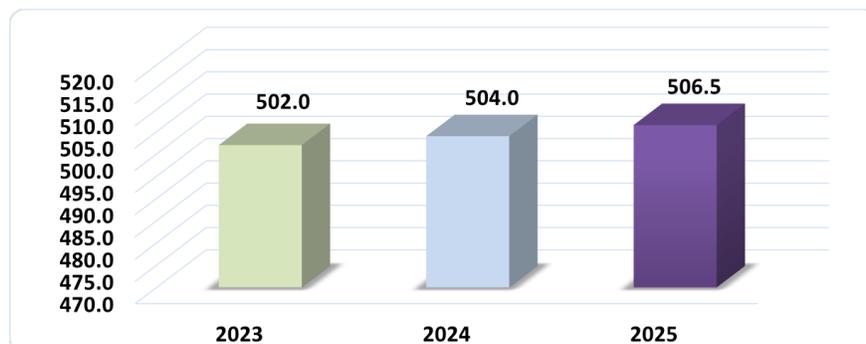
- Human Resources reviews the duties and responsibilities of each proposed position to determine appropriate job classification and salary.
- Finance does not recommend either for or against new positions; instead, it compiles and presents information to the BOCC.
- Department heads discuss personnel requests and related budget impacts with the Budget Officer (County Manager) during scheduled budget meetings.
- Elected officials present and review their staffing requests directly with the BOCC during a public budget hearing.

#### Position Additions Outside the Budget Cycle

At times, new positions are created outside the annual budget process. In these cases:

- The department head or elected official brings the request to the BOCC during a public meeting.
- The request may or may not require a supplemental appropriation, depending on available funding.
- These off-cycle requests are typically driven by unique circumstances, such as a new revenue source directly funding the position.

**As with all personnel decisions, final approval rests solely with the BOCC.**



**2026 Proposed Budget  
Garfield County, Colorado  
Authorized Personnel**

	2024 Adopted		2025 Adopted		2026 Proposed	
	Full Time	Part Time	Full Time	Part Time	Full Time	Part Time
<b>GENERAL FUND</b>						
<b>Elected Officials:</b>						
BOCC	3.0		3.0		3.0	
Assessor	18.3		18.3		17.3	
Clerk & Recorder	22.3		22.3		22.3	
Treasurer & Public Trustee	7.3		7.3		6.3	
Sheriff	141.0		143.0		142.0	5.0
Coroner	3.0	4.0	3.0	4.0	3.0	4.0
Surveyor	1.0		1.0		1.0	
<b>Admin. Departments:</b>						
County Attorney	10.0		10.0		10.0	
County Manager	5.0		5.0		5.0	
Finance	9.0		9.0		9.0	
Human Resources	5.0		5.0		6.0	
Information Technology	9.0		9.0		9.0	
Procurement	5.0		5.0		4.0	
Oil & Gas	1.0		1.0		1.0	
Facilities Management	6.0		6.0		6.0	
Fairgrounds	3.5		3.5		3.5	
Criminal Justice	24.0		24.0		24.0	
Community Development	11.0		11.0		11.0	
Communications	4.0		4.0		4.0	
Vegetation Management	2.0	1.0	2.0	1.0	2.0	1.0
<b>Total General Fund</b>	<b>290.5</b>	<b>5.0</b>	<b>292.5</b>	<b>5.0</b>	<b>289.5</b>	<b>10.0</b>
<b>PUBLIC HEALTH FUND</b>	<b>29.0</b>		<b>27.0</b>	<b>3.0</b>	<b>30.0</b>	<b>0.5</b>
<b>ROAD &amp; BRIDGE FUND</b>	<b>41.0</b>		<b>41.0</b>		<b>41.0</b>	
<b>HUMAN SERVICES FUND</b>	<b>116.0</b>	<b>1.0</b>	<b>115.0</b>	<b>1.0</b>	<b>115.0</b>	<b>1.0</b>
<b>COMMUNITY EVENTS FUND</b>	<b>1.5</b>		<b>1.5</b>		<b>1.5</b>	
<b>AIRPORT FUND</b>	<b>5.0</b>		<b>5.0</b>		<b>5.0</b>	
<b>SOLID WASTE DISPOSAL F</b>	<b>10.0</b>		<b>10.0</b>		<b>9.0</b>	<b>1.0</b>
<b>MOTOR POOL FUND</b>	<b>3.0</b>		<b>3.0</b>		<b>3.0</b>	
<b>Subtotal All Funds</b>	<b>496.0</b>	<b>6.0</b>	<b>495.0</b>	<b>9.0</b>	<b>494.0</b>	<b>12.5</b>
<b>TOTAL ALL FUNDS</b>	<b>502.0</b>		<b>504.0</b>		<b>506.5</b>	

## PERSONNEL CHANGES

As part of the 2026 budget, the Board of County Commissioners (BOCC) approved a change to the County’s total authorized staffing levels. During 2025, the BOCC increased the approved headcount to 510.5 positions. As part of the 2026 budget process, four departments or offices each eliminated one position, resulting in a total of 506.5 approved positions for 2026.

### 2025 Mid-Year Position Changes

In 2025, the BOCC approved the following mid-year staffing additions:

- Sheriff’s Office: 5 part-time positions
- County Manager’s Department: 1 Veterans Service Office position
- Public Health: 1 part-time, fully grant-funded position

These changes increased the 2025 mid-year total to 510.5 positions.

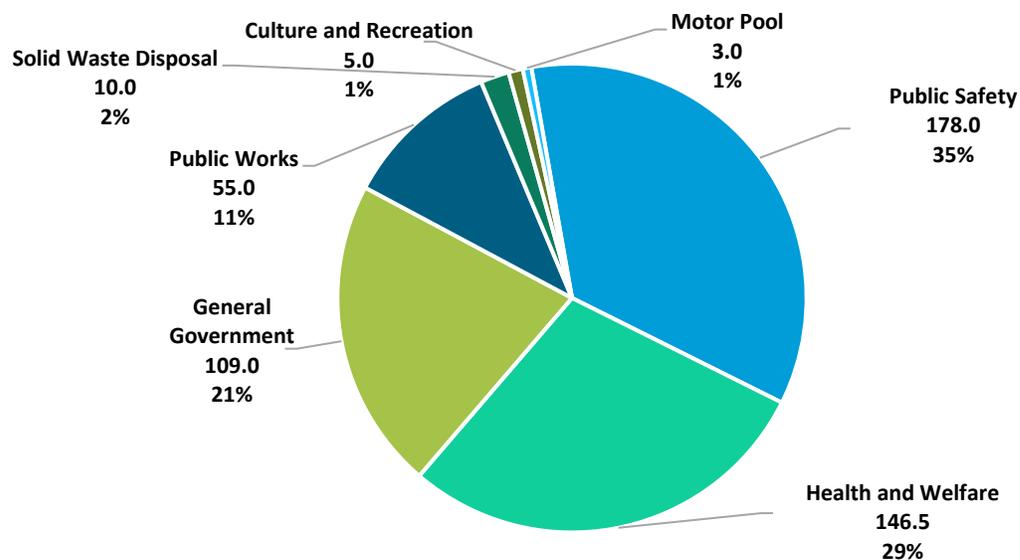
### 2026 Position Reductions

For the 2026 budget, the following departments/offices each reduced one position:

- Procurement Department
- Assessor’s Office
- Sheriff’s Office
- Treasurer’s Office

These reductions resulted in a **2026 authorized headcount of 506.5**.

## PERSONNEL DISTRIBUTION



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## SECTION XV – DEBT SERVICE

### DEBT SERVICE SUMMARY

The County's debt service includes all expenditures for interest and principal payments on general long-term debt. Payments in this category are provided in the Capital Expenditures Section XIII.

In 2012, the County paid off both its Certificates of Participation (COPS) Series 2001 and 2006. **The County currently has no outstanding debt or long-term financial obligations and has not budgeted to issue any debt.** Therefore, there is no budget for debt service in 2026.



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## GLOSSARY

**Account** – A name for one of the different kinds of accounts used in the general ledger, such as expense, revenue, asset, liability, and equity.

**Accounting Period** – A period at the end of which and for which financial statements are prepared.

**Accrual Basis** - A basis of accounting in which transactions are recognized at the time they are incurred, as opposed to when cash is received or spent.

**Activity** - Departmental efforts that contribute to the achievement of a specific set of program objectives, the smallest unit of the program budget.

**ADA** – Americans with Disabilities Act

**Ad Valorem Taxes** - commonly referred to as property taxes, are levied on both real and personal property according to the property's valuation and the tax rate.

**Adopted Budget** – Required by Colorado Local Government Budget Law. The budget is an annual financial plan for County operations showing all expected revenues and expenditures to be in balance. The adopted budget refers to the budget amounts as originally approved by the Board of County Commissioners at the beginning of the year.

**Agency** – a major department or office of the County government.

**Agency Fund** – One of four types of fiduciary funds. Agency funds are used to report resources held by the reporting government in a purely custodial capacity (assets equal liabilities). Agency funds typically involve only the receipt, temporary investment, and remittance of fiduciary resources to individuals, private organizations, or other governments.

**Allocations** – Distribution of costs.

**Amended Budget** – Budget which includes changes to the adopted budget that are approved by the Board of County Commissioners. The Amended Budget is also referred to as the Current Budget.

**AND** – Aid to Needy and Disabled

**Annual Comprehensive Financial Report (ACFR)** – A publication that provides in-depth information about operations and financial position. The ACFR is prepared by the Finance Department in accordance with GAAP and is audited by a firm of licensed certified public accountants.

**Appropriated Budget** – The expenditure authority created by the appropriation of bills or ordinances that are signed into law and related estimated revenues. The appropriated budget would include all reserves, transfers, allocations, supplemental appropriations, and other legally authorized legislative and executive changes.

**Appropriation** - Authority established by legislative action or executive order for amounts that may be disbursed from a fund, program, and/or expenditure account for a particular purpose during a specific period of time.

**Assessed Valuation** - The valuation set upon real estate and certain personal property by the assessor as a basis for levying property taxes.

**Asset** - Resources owned or held by a government, which have monetary value.

**Assigned Fund Balance** – Intended use established by the highest level of decision making for a designated purpose.

**Base Budget** - Cost of continuing the existing levels of service in the current budget year.

**Basis of Accounting** – The timing of recognition, that is, when the effects of transactions or events should be recognized for financial reporting purposes. For example, the effects of transactions or events can be recognized on an accrual (when the transactions or events take place), or on a cash basis (when cash is received or paid). Basis of accounting is an essential part of measurement focus because a particular timing of recognition is necessary to accomplish a particular measurement focus.

**Board of County Commissioners (BOCC)** – In Garfield County, this is a three-member group of publicly elected officials. They are the main policy makers and financial stewards of the County.

**Bond** - A long-term I.O.U. or promise to pay. It is a promise to repay a specified amount of money (the face amount of the bond) on a particular date (the maturity date). Bonds are primarily used to finance capital projects and significant information technology projects.

**Bond Refinancing** - The payoff and re-issuance of bonds, to obtain better interest rates and/or bond conditions.

**Budget** - A plan of financial activity for a specified period of time (fiscal year or biennium) indicating all planned revenues and expenses for the budget period. An annual financial plan showing projected costs and revenue over a specified time period.

**Budget Amendment** – Increase or decrease in appropriation.

**Budgetary Basis** - This refers to the basis of accounting used to estimate financing sources and uses in the budget. This generally takes one of three forms: GAAP, cash, or modified accrual.

**Budget Calendar** - The schedule of key dates that a government follows in the preparation and adoption of the budget.

**Budgetary Control** - The control or management of a government in accordance with the approved budget for the purpose of keeping expenditures within the limitations of available appropriations and resources.

**Bureau of Land Management (BLM)** – Federal agency responsible for carrying out a variety of programs for the management and conservation of resources, both surface and subsurface.

**Business-type Activities** – One of two classes of activities reported in the government-wide financial statements. Business-type activities are financed as a whole or in part by fees charged to external parties for goods or services. These activities are reported in enterprise funds.

**Capital Assets (Fixed Assets)** – Land, improvements to land, easements, buildings, building improvements, vehicles, machinery, equipment, works of art and historical treasures, infrastructure and all other tangible or intangible assets that are used in operations and that have initial useful lives extending beyond a single reporting period.

**CAR** – Colorado Association of Realtors®

**CARE** – Colorado Animal Rescue

**Cash Basis** - A basis of accounting in which transactions are recognized only when cash is increased or decreased.

**CC** – Child Care

**CCAP** – Child Care Assistance Program

**CDOT** – Colorado Department of Transportation

**Certificate of Participation (COP)** - Financing in which an individual buys a share of the lease revenues of an agreement made by a municipal or governmental entity, rather than the bond being secured by those revenues.

**Charge for Services** – A revenue category consisting of revenues collected by County Agencies for services such as Motor Vehicle Fees, Clerk Recording Fees, Telecommunications, etc.

**COGCC** – Colorado Oil and Gas Conservation Commission. Renamed, now known as the ECOMC or the Energy and Carbon Management Commission.

**Colorado Local Government Liquid Asset Trust (COLO Trust)** - A pooled investment trust that provides Colorado local governments with short-term investment opportunities.

**Committed Fund Balance** – Limitations imposed at the highest level of decision making that requires formal action at the same level to remove.

**Contingency** - A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

**Cost Allocation Plan** – Identification, accumulation, and distribution of indirect costs (support services such as Finance, Human Resources) which provide services to a direct cost center such as Human Services

**C.R.S.** – Colorado Revised Statute codes

**CSEU** – Child Support Enforcement Unit

**DA** – District Attorney

**Debt** – An obligation resulting from the borrowing of money or from the purchasing of goods and services.

**Debt Service** - The cost of paying principal and interest on borrowed money according to a predetermined payment schedule.

**Deficit** - The excess of an entity's liabilities over its assets or the excess of expenditures or expenses over revenues during a single accounting period.

**Department** - The basic organizational unit of the government which has its own mission and is functionally unique in its delivery of services.

**Depreciation** - Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy, or obsolescence.

**DHS** – Department of Human Services

**Disbursement** - The expenditure of monies from an account.

**DOLA** – Department of Local Affairs

**EAP** – Employee Assistance Program

**EFTF** – Electronic Funds Transfer Fees

**Elected Official** – Elected by the citizens to manage a county office.

**Encumbrances** - Commitments related to unperformed contracts for goods or services.

**ECMC** - Energy and Carbon Management Commission. It was formerly known as the Colorado Oil and Gas Commission (COGCC).

**Enterprise Funds** – Funds which account for operations that are financed and operated in a manner similar to private enterprise where the intent is to provide goods or services to the public. See proprietary funds.

**Expenditure** - The payment of cash on the transfer of property or services for the purpose of acquiring an asset, service, or settling a loss.

**External Auditors** – Independent auditors typically engaged to conduct the audit of a government's financial statements.

**FAA** – Federal Aviation Administration

**Fiduciary Funds** – funds used to report assets held in a trustee or agency capacity for others and which therefore cannot be used to support the government's own programs. The fiduciary fund category includes pension (and other employee benefits) trust funds, investment trust funds, private-purpose trust funds, and agency funds.

**Fines** – Fees levied by the Sheriff for traffic, noise, and dog violations.

**Full-Time Equivalent Position (FTE)** - Any position converted to the decimal equivalent of a full-time position based on 2,080 hours per year.

**Function** - A group of related activities aimed at accomplishing a major service or regulatory program for which a government is responsible (e.g., public safety). A duty, power, or general area of activity assigned to an agency.

**Fund** - An independent financial entity with a self-balancing set of accounts provided to record assets or other resources together with all related liabilities, obligations, reserves, and equities which are segregated for the purpose of maintaining a record of specific governmental activities or as a management tool to ensure that certain objectives are in accordance with specific statutes, regulations, policies, restrictions, or limitations.

**Fund Balance** - The difference between governmental fund assets and liabilities is also referred to as fund equity.

**Fund Classifications** – One of the three categories (governmental, proprietary, and fiduciary) used to classify fund types.

**General Fund** – The general fund is one of five governmental fund types and typically serves as the chief operating funds of a government. The general fund is used to account for all governmental financial resources except those required to be accounted for in another fund.

**General Ledger** – Set of accounts which contain information needed to reflect the financial position and the results of the operations of the County. The debit balances equal the credit balances.

**General Obligation Bonded Debt** - Bonds for the payment of which the full faith and credit of the issuing government are pledged.

**Generally Accepted Accounting Principles (GAAP)** – Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles. Colorado statutes require conformity to GAAP.

**Government Finance Officers Association (GFOA)** – An organization whose membership consists of government financial officers throughout the United States and Canada. Information on pertinent legislation, accounting changes, new programs or innovations is shared with

members in a regular newsletter. Career seminars and educational classes are provided regularly.

**Governmental Accounting Standards Board (GASB)** - The authoritative accounting and financial reporting standard-setting body for governmental entities

**Governmental Funds** – Funds generally used to account for tax-supported activities. There are five different types of governmental funds: the general fund, special revenue funds, debt service funds, capital projects funds, and permanent funds.

**Government-wide Financial Statements** - Financial statements that incorporate all of a government's governmental and business-type activities, as well as its non-fiduciary component units. There are two basic government-wide financial statements: the statement of net assets and the statement of activities. Both basic government-wide financials statements are presented using the economic resources measurement focus and the accrual basis of accounting.

**Grants** - A contribution by a government or other organization to support a particular function. Grants may be classified as either operational or capital, depending upon the grantee.

**Highway Users Tax Fund (HUTF)** – Money collected and distributed by the State Department of Revenue based on annual local road system reports submitted by eligible jurisdictions to the Colorado Department of Transportation (CDOT).

**Hourly (or Non-Exempt)** - An employee who fills a temporary or short-term position. Such employees provide contingency staffing for government operations during peak workloads or address temporary staffing needs. Hourly employees are paid on a per-hour basis and receive limited benefits.

**IGA** – Intergovernmental Agreement

**Impact Fees** – Fees charged to developers to cover, in whole or in part, the anticipated cost of improvements that will be necessary as a result of the development (e.g., parks, sidewalks).

**Indirect Cost** - A cost necessary for the functioning of the organization as a whole, but which cannot be directly assigned to one service.

**Interfund Transfers** - The movement of monies between funds of the same governmental entity.

**Intergovernmental Revenue** - Funds received from federal, state, and other local government sources in the form of grants, shared revenues, and payments in lieu of taxes.

**Internal Service Charges** - The charges to user departments for internal services provided by another government agency, such as data processing.

**Internal Service Funds** - A fund used to account for the financing of goods and services provided by one department or agency to other departments, agencies, or other governmental entities on a cost reimbursement basis. (e.g., Motor Pool Fund)

**Levy** - To impose taxes for the support of government activities.

**Long-term Debt** - Debt with a maturity of more than one year after the date of issuance.

**LTD** – Long Term Disability

**Mill** - The property tax rate that is based on the valuation of property. A tax rate of one mill produces one dollar of taxes on each \$1,000 of assessed property valuation.

**Modified Accrual Basis** - A basis of accounting in which revenues/additions are recognized in the accounting period in which they become susceptible to accrual when they become both measurable and available. Available means collectible within the current period, or soon enough thereafter to be used to pay liabilities of the current period. Expenditures/deductions are recognized when the related liability is incurred, with certain exceptions.

**Non-spendable Fund Balance** – Portion of net resources that cannot be spent because of their form or because they must be maintained intact.

**Obligations** - Amounts which a government may be legally required to meet out of its resources. They include not only actual liabilities, but also encumbrances not yet paid.

**Operating Expenses** - The cost for personnel, materials and equipment required for a department to function.

**Operating Revenue** - Funds that the government receives as income to pay for ongoing operations. It includes such items as taxes, fees from specific services, interest earnings, and grant revenues. Operating revenues are used to pay for the day-to-day services.

**Pay-as-you-go Basis** - The use of current financial resources to fund capital projects, including current revenues, fund balances, grants, and donations.

**Pay-as-you-use** – The issuance of various debt instruments to fund capital projects.

**Personal Services** - Expenditures for salaries, wages, and fringe benefits of government employees. Fringe benefits include FICA, Public Employees' Retirement System, medical insurance, life insurance, workers compensation, and, if applicable, clothing allowance, education assistance, and other personal services.

**PILT** – Payment in Lieu of Taxes

**Program** - A group of related activities performed by one or more organizational units for the purpose of accomplishing a function for which the government is responsible. A grouping of functions or objectives that provides the basis for legislative review of agency activities for appropriations and accountability purposes.

**Program Budget** - A budget which allocates money to the functions or activities of a government rather than to specific items of cost or to specific departments.

**Program Revenue (Income)** - Revenues earned by a program, including fees for services, license and permit fees, and fines.

**Property Tax** – Taxes levied on all real and personal property according to the property's valuation and the tax rate, in compliance with State and local statutes.

**Proposed Budget** – Coming year budgets that are prepared by each organization and submitted to the Budget staff for analysis.

**Proprietary Funds** – Funds that focus on the determination of operating income, changes in net assets, financial position, and cash flows. There are two different types of proprietary funds: enterprise funds and internal service funds.

**Public Hearing** – A meeting to which the citizens in the County are invited for the purpose of providing input and comments.

**Purchase Order (PO)** – A document which authorizes the delivery of specified services.

**Purchased Services** – This is a basic classification by object for services other than personal services which are required by the governmental unit in the administration of its assigned functions, or which are legally or morally obligatory on the government unit.

**Recurring Expenditures** – These expenses appear in the budget each year. Salaries, benefits, materials, services, and asset maintenance costs are common examples of recurring

expenditures. In general, recurring expenditures should be those that you expect to fund every year in order to maintain current/status quo service levels.

**Recurring Revenues** – The portion of a government’s revenues that can reasonably be expected to continue year to year, with some degree of predictability. Property taxes are an example of recurring revenue.

**Resolution** - A special or temporary order of a legislative body; an order of a legislative body requiring less legal formality than an ordinance or statute.

**Restricted Fund Balance** – Limitations imposed by creditors, grantors, contributors, or laws and regulations of other governments, or through constitutional provisions and enabling legislations.

**Roaring Fork Transit Authority (RFTA)** - Rural Transportation Authority for the communities of Aspen, Snowmass Village, Pitkin County, Basalt, a portion of Eagle County, Carbondale, Glenwood Springs, and New Castle.

**Source of Revenue** - Revenues are classified according to their source or point of origin.

**Special Revenue Fund** – A governmental fund type used to account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditure for specified purposes.

**STD** – Short Term Disability

**Supplemental Appropriation** - An additional appropriation will be made by the governing body after the budget year or biennium has started.

**SWD** – Solid Waste Disposal

**TABOR** – Taxpayers’ Bill of Rights

**TANF** – Temporary Assistance to Needy Families

**Taxes** - Compulsory charges levied by a government for the purpose of financing services performed for the common benefit of the people. This term does not include specific charges made against particular persons or property for current or permanent benefit, such as special assessments.

**TSA** – Traffic Study Area

**Unassigned Fund Balance** – Total fund balance in the General Fund in excess of non-spendable, restricted, committed and assigned fund balance (i.e., surplus). The excess of non-spendable, restricted, and committed fund balance over total fund balance.

**Unencumbered Balance** - The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for future purposes.

**User Charges** - The payment of a fee for direct receipt of a public service by the party who benefits from the service.

**Victim Assistance and Law Enforcement (VALE)** – Grant program designed to provide funding for programs which implement statutory rights for crime victims and/or which coordinate or provide services to crime victims.

**Victims of Crime Act (VOCA)** – State of Colorado grant that is used to enhance, expand and develop new programs to serve victims of crime.

**Women Infants and Children Program (WIC)** - Federally funded health and nutrition program for women, infants, and children. WIC helps families by providing checks for buying healthy supplemental foods from WIC-authorized vendors, nutrition education and help finding healthcare and other community services.

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