

2025 Budget-in-Brief



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

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The Garfield County 2025 Adopted Budget is the result of a six-month process that includes internal review meetings, workshops, and public hearings involving Elected Officials, the County Manager, Department Heads, and the Board of County Commissioners. Adopted on November 12, 2024, in conformity with the Local Government Budget Law of Colorado, the budget complies with Generally Accepted Accounting Principles (GAAP) and all relevant statutes.

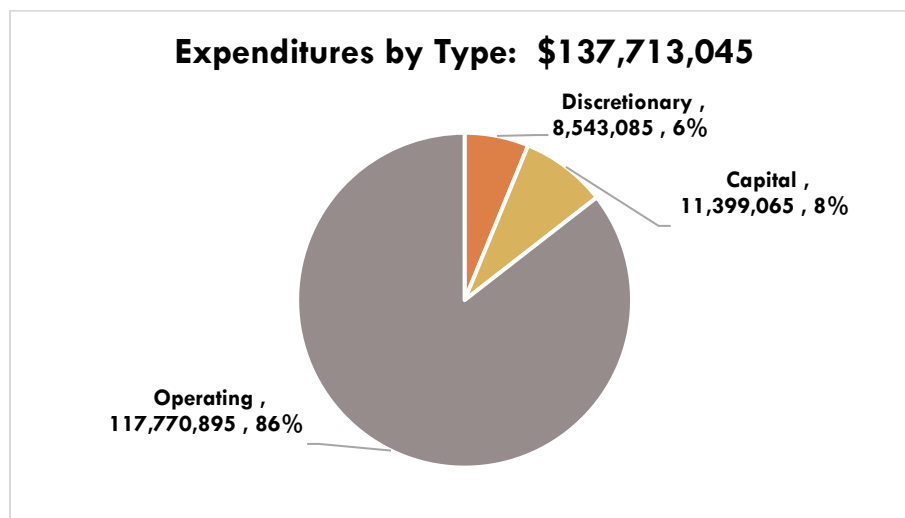
The 2025 Adopted Budget is a financial plan allocating resources strategically to reflect the Board of County Commissioners (BOCC) policy directives and those of the Elected Officials of Garfield County, within the constraints of available resources. Garfield County's 2025 Adopted Budget provides adequate funding to continue current levels of operations with a focus on effective and efficient management, enhancement of services, and the maintenance and replacement of capital assets, as needed.

APPROPRIATION OF FUNDS.....

Garfield County's 2025 Adopted Budget appropriates **\$137,713,045** in funding as follows:

FUND	Appropriation
General	72,859,734
Public Health	4,564,408
Road & Bridge	13,984,397
Human Services	28,771,217
Community Events	853,853
Conservation Trust	60,000
Airport	3,357,675
Clerk & Recorder EFTF	14,000
Livestock Auction	1,281,300
Commissary	110,000
Retirement	1,781,467
Oil & Gas Mitigation	500,000
Capital Expenditures	3,881,676
Traveler's Highland	739
Solid Waste Disposal	2,546,456
Motor Pool	3,146,123
Total Appropriation	\$137,713,045

Expenditures by Type: \$137,713,045

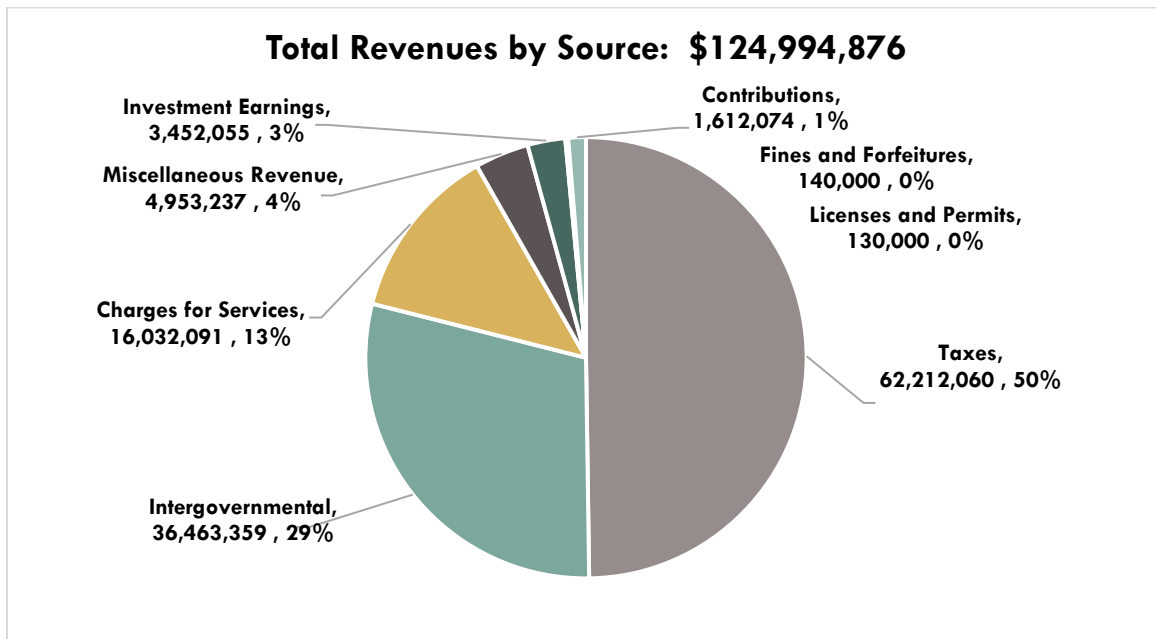


Garfield County's operating expenditures are budgeted at \$117,770,895 and operating revenues at \$118,767,727. **The 2025 operating budget has revenues in excess of expenditures of \$996,832 which is, therefore, balanced.** Capital expenditures include \$11,399,065 across multiple funds for capital investments in facilities, technology, equipment, and infrastructure.

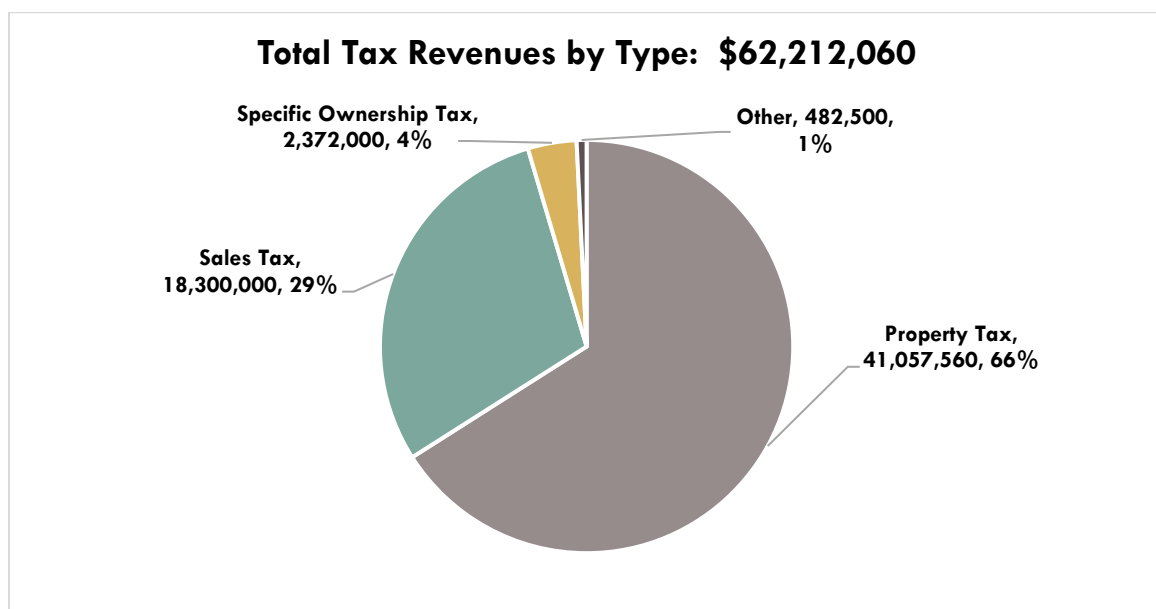
FUNDING COUNTY SERVICES.....

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

Total Revenues by Source: \$124,994,876



Total Tax Revenues by Type: \$62,212,060



Mill Levy and Property Tax Revenues by County Fund:

Based upon the 2024 August Certification of Assessed Values provided by the Garfield County Assessor, property tax revenues are projected to decrease by \$12.7 million in 2025. This is due, in part, to a decrease in assessed valuations for 2024. Oil and gas production in Garfield County accounts for approximately 44.2 percent of total assessed values in 2025.

August 2024 Cert Data	2025 RECOMMENDED MILL LEVY			
FUND	NET ASSESSED VALUE	MILL LEVY	%	PROPERTY TAX
GENERAL FUND	\$ 3,004,073,710	11.716	85.26	\$ 35,195,728
ROAD & BRIDGE FUND	\$ 3,004,073,710	0.094	0.71	\$ 282,383
HUMAN SERVICES FUND	\$ 3,004,073,710	0.443	3.37	\$ 1,330,805
RETIREMENT FUND	\$ 3,004,073,710	0.467	3.55	\$ 1,402,902
CAPITAL FUND	\$ 3,004,073,710	0.935	7.11	\$ 2,808,809
TOTAL	\$ 3,004,073,710	13.655	100.00	\$ 41,020,627

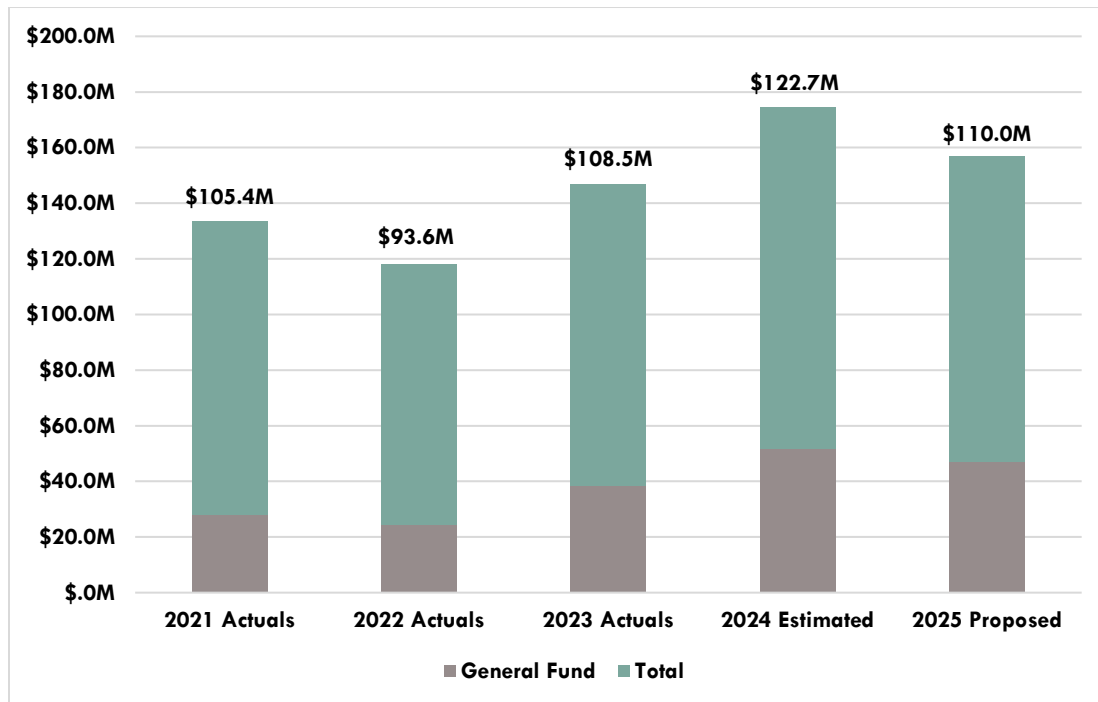
The levy for Travelers Highland Public Improvement District is 50 mills, and its property tax revenue is budgeted at \$36,933. The Traveler's Highland PID is considered a component unit of Garfield County and is therefore included in the budget and financial statements.

August 2024 Cert Data	2025 RECOMMENDED MILL LEVY		
FUND	\$ AMOUNT	%	MILL
Traveler's Highland	\$ 36,933	100.00	50.00
TOTAL	\$ 36,933	100.00	50.00

FUND BALANCES.....

Fund balances are the difference between assets and liabilities. The budget includes a projected 2025 year-end fund balance of \$110 million. Garfield County maintains healthy fund balances to ensure stable and quality levels of services to its customers in a volatile economy, assuring there is no need to return to taxpayers for tax or fee increases, or undertake any long-term financial debt obligations to fund strategic capital investments.

Total Fund Balances:



Fund Balances Classification:

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

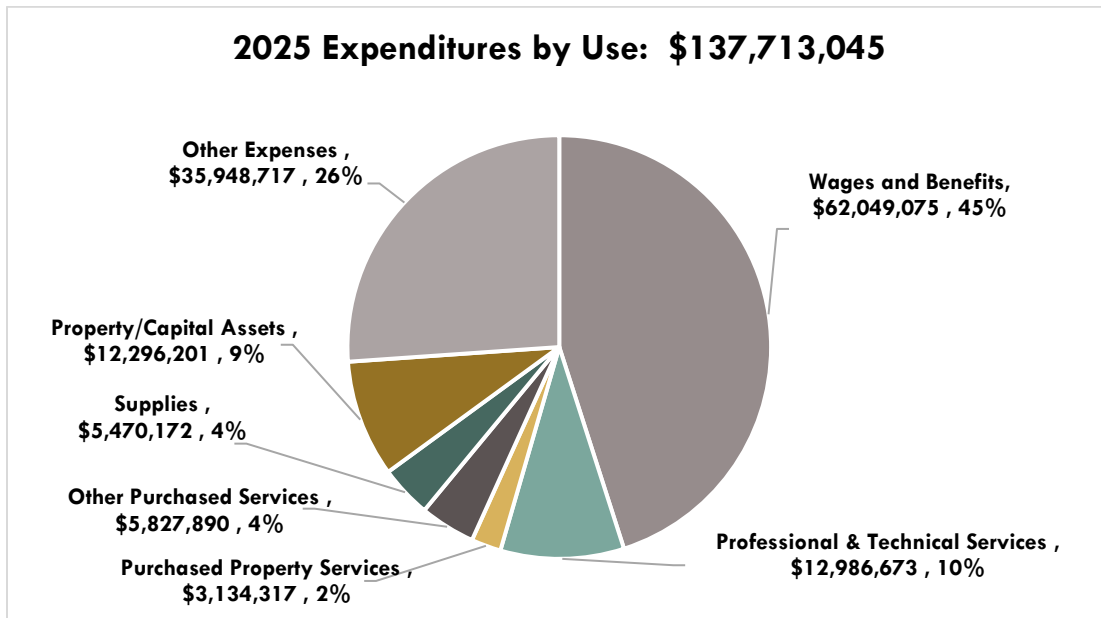
- **Non-spendable** – fund balance amounts that cannot be spent because it is not in a spendable form.
- **Spendable** – fund balance amounts, which are restricted, committed, assigned or unassigned. All except the latter are constrained for specific purposes either by legislation, external provider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

Garfield County is budgeted to have **\$46.8 million in unassigned fund balance** at year-end for 2025. This is approximately **43%** of the 2025 year-end fund balance total.

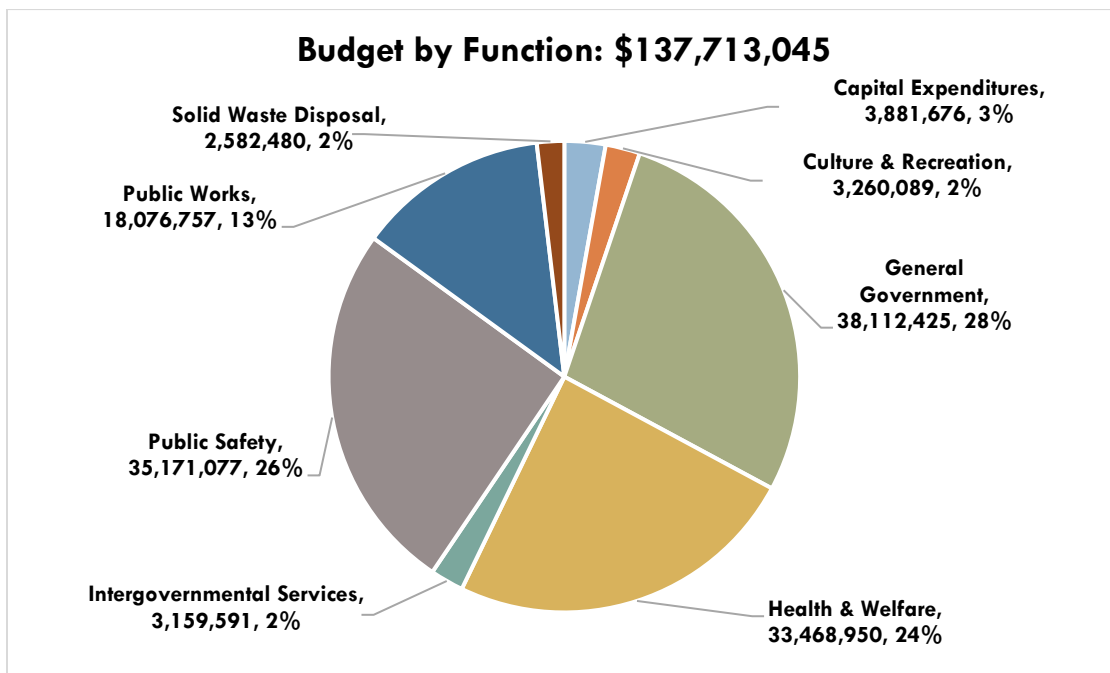
YOUR DOLLAR AT WORK.....

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

Expenditures by Use: \$137,713,045



Budget by Function: \$137,713,045



General Government 29¢

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

Public Safety 26¢

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

Health and Welfare 25¢

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

Public Works 11¢

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

Capital Expenditures 3¢

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

Intergovernmental 2¢

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

Solid Waste 2¢

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

Culture and Recreation 2¢

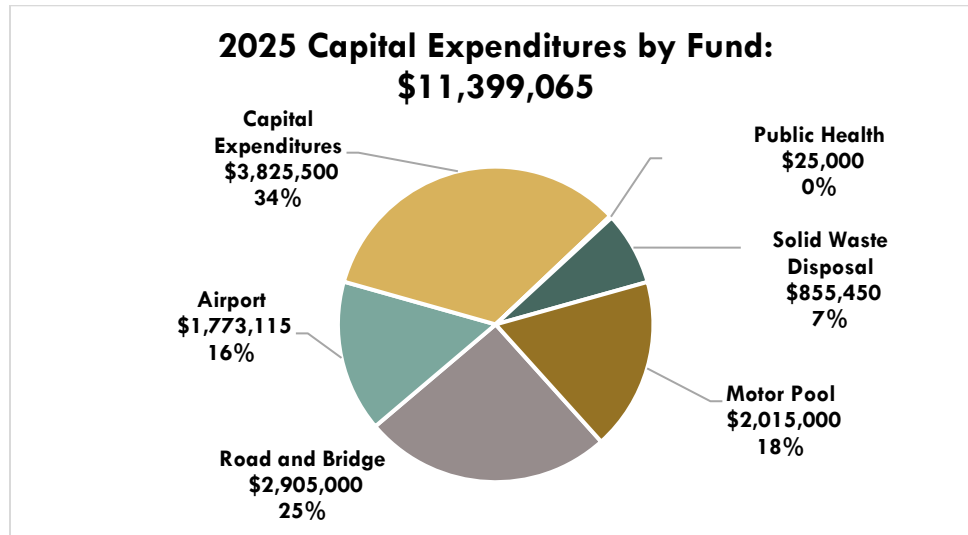
- County events such as the county fair, livestock auction, and energy symposium.
- Services provided by the County's fairgrounds.
- Agricultural and educational programs provided by the Colorado State University Extension Office.

Total \$1.00

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

CAPITAL.....

The 2025 budget includes capital projects included in the Multi-Year Capital Plan, totaling **\$11,399,065**. The breakdown of capital expenditures by fund is as follows:

**Key Capital Projects****Airport Fund**

- Main Ramp Engineering Design
- Airport Master Plan
- Airport Security Access System
- Interior Building Upgrades

Capital Expenditures Fund

- Camera System Upgrades - Jail
- Jail Construction Project
- Patrol Equipment Replacements
- Sheriff's Office Elevator Replacements
- IT Equipment and Storage Upgrades
- Various Building Upgrades (Boilers, HVAC, etc.)

Solid Waste Disposal Fund

- New Compactor

Motor Pool Fund

- (14) Sheriff's Office Replacement Vehicles + Upfitting
- (3) Road & Bridge Replacement Vehicles
- (1) Community Corrections Vehicle
- (3) Human Services Vehicles

Road and Bridge Fund

- Battlement Mesa Drainage Project
- (1) 4-Post Lift Truck – Heavy Equip
- (1) Grader Replacement
- (1) Tandem Plow Truck + Upfitting
- (2) Water Trucks
- (2) Water Tanker Trailers (Stainless/Aluminum)

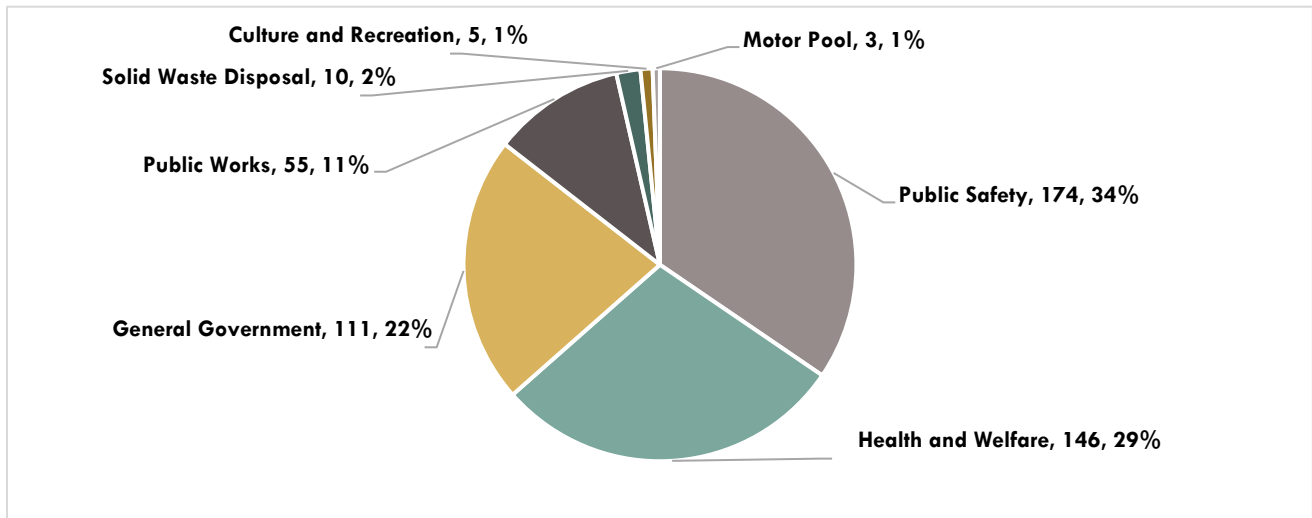
Public Health

- Interior Building Upgrade

PERSONNEL.....

The 2025 budgeted headcount is 504 and includes personnel costs totaling **\$62,049,075**. Personnel costs comprise of salaries and wages for Garfield County employees; benefits including but not limited to include retirement, health, vision, and dental insurance; a merit pay increase; an equity adjustment for certain positions; a health and wellness program; and a hiring lag adjustment for wages and benefits.

2025 Personnel Distribution: 504



2025 Personnel Expenditures by Type: \$62,049,075

