

# Garfield County

## Adopted Budget 2024



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

970.945.1377 | [www.garfield-county.com](http://www.garfield-county.com)

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## SECTION I – BUDGET MESSAGE



January 30, 2024

**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 2024 Adopted Budget for Garfield County. This budget is the result of a six-month process that included internal review meetings, workshops, and public hearings, all involving our Elected Officials, Department Heads, and you, the Board. Adopted on December 11, 2023, in conformity with the Local Government Budget Law of Colorado, the budget complies with generally accepted accounting principles and all relevant statutes.

The budget is a financial plan allocating resources strategically to reflect your policy directives and those of the Elected Officials of Garfield County, within the constraints of available resources. The plan provides adequate funding to continue current levels of operations with a focus on effective and efficient management, enhancement of services, and maintenance and replacement of capital assets, as needed.

The budget is designed to serve the following four major purposes:

1. To define policy, as legislated by the Board of County Commissioners.
2. To serve as an operating guide for staff to aid in the control of financial resources, while complying with generally accepted principles for government.
3. To present the county's financial plan for the next fiscal year, illustrating expenditures and projected revenues by which the budget is funded.
4. To serve as a communication document for the residents of Garfield County who wish to understand how the county operates and the methods used to finance those operations.

### **Budget Direction**

The FY 2024 Adopted Budget was developed with the goal of maintaining service levels while working within existing resources. As the Budget Management Team worked through the budget process, the following principles served as the foundation for the decision-making process:

- Balanced operating budget;
- Maintain operating expenditures compared to 2023, taking into consideration inflation factors;
- No increase in headcount; however, understanding unforeseen nuances in operating challenges;

- High propriety “A” capital projects;
- Look for efficiencies and savings to absorb cost increases; and
- Include health insurance coverage and evaluate 6% merit for employees.

### **Budget Overview**

The 2024 budget estimates \$128,250,332 in revenues and appropriates \$131,375,734 in expenditures. The difference is taken from fund balances and will be used for discretionary grants and capital projects. These proposed capital and discretionary items will draw down fund balance by \$3,125,402. The 2024 year-end total fund balance projection is \$86.8 million.

Operating revenues exceed operating expenditures by \$7,138,491 resulting in a balanced operating budget. The county’s operating expenditures are budgeted at \$115,567,668, a 5.2 percent increase from 2023.

Capital expenditures are budgeted at \$7,083,090 and include items in support of operations, maintenance, and replacements. Significant capital expenditures include various motor pool replacement vehicles; heavy equipment at the landfill and road and bridge; new restroom facility at the fairgrounds, backup and replication of system storage; camera replacement at the jail; various roof replacements, and development of the airport masterplan.

Discretionary expenditures total \$8,724,976 and include public transportation services; community events; grants to non-profit organizations; and grants to other governments.

The total personnel budget increased \$3.9 million from 2023. It includes health insurance coverage for employees and their dependents; a 6.0 percent merit increase; \$132 thousand for equity adjustments; and the continuation of the county’s health and wellness education program. The total budgeted headcount is 502, which is an increase of 7 positions compared to the 2023 adopted budget.

### **Budget Challenges**

The 2024 budget reflects an overall increase in revenues from the prior year adopted budget by \$5.5 million, driven primarily by an increase in property tax. The prior year revenue pictures included the remaining American Rescue Plan Act “ARPA” allocation. In other words, the 2023 revenues were artificially propped up by ARPA dollars and did not reflect a realistic revenue baseline which is what we are now recognizing as that revenue stream is gone.

In prior years, we faced the challenge of a significant reduction in property tax revenues, due to the decline in oil and gas production and low gas pricing. It is a balancing act where the level of resources directly determines the level of quality of services.

Addressing costs in a high inflationary marketplace which directly affects every service, capital projects and grants that the County provides to the community continued to be a challenge in 2024 as with the prior year.

Employee retention has been extremely challenging, resulting in the continued need to increase salaries and associated equity adjustments to remain competitive where we can to retain and attract a competitive workforce to delivery high quality levels of service to our community.

Sales tax revenue has continued to increase significantly and is projected to end the year with total collections 8 percent higher than the previous year. We have taken a conservative approach again in 2024, with the unknowns in the current economic climate.

This year put continued pressure on our Human Services and Public Health departments for their services as a direct result of decreased federal grants related to the pandemic, and increased costs due to inflation and employee retention, as well as maintaining service levels to those on assistance.

Colorado's western slope has continued to see a large influx of individuals moving to the rural areas from other urban areas. Increasing population and the lack of affordable housing will continue to bring challenges to the county and will have an impact on future infrastructure needs and our capital project priorities.

As is our practice, we have continually been able to establish fiscally conservative budgets. The increase in property tax revenues for 2024 offer another small reprieve year for the Budget Management Team in balancing the County's operating budget, which is becoming more challenging each year. Merit increases and health insurance coverage for employees; added facilities requiring general maintenance and upkeep; and annual increases to service and supply contracts due to supply chain constraints including inflation continue to put pressure on this balancing act. Despite these challenges, the Budget Management Team was able to balance the operating budget; provide discretionary grant funding; and fund capital projects considered to be a high priority, as well as a provide a temporary mill levy credit to help offset the increased tax bill for our residents.

**Conclusion**

The county continues to experience strong demand for many of its services, especially in the areas of Human Services, Public Health, and Public Safety. The direction from the Board of County Commissioners to our staff is to submit a balanced operating budget; maintain operating expenditures; no increase in headcount, unless necessary; high priority “A” capital projects; to look for efficiencies and savings to absorb cost increases; and to include health insurance coverage and evaluate a 6% merit for employees. With careful and prudent management and efficient use of funds, the county will continue to provide quality services and maintain operating expenditures in 2024, while fulfilling the Board’s objectives.

The 2024 budget and the policy-driven strategic plan enable Garfield County to continue to provide high levels of service to its citizens and invest in prudent capital improvements, while maintaining a strong financial position.

We thank the Board of County Commissioners, the Elected Officials, and all employees of Garfield County for their efforts and cooperation in the adoption of this budget.

Sincerely,



Fred Jarman  
County Manager



Jamaica Watts  
Finance Director

## SECTION II – INTRODUCTION

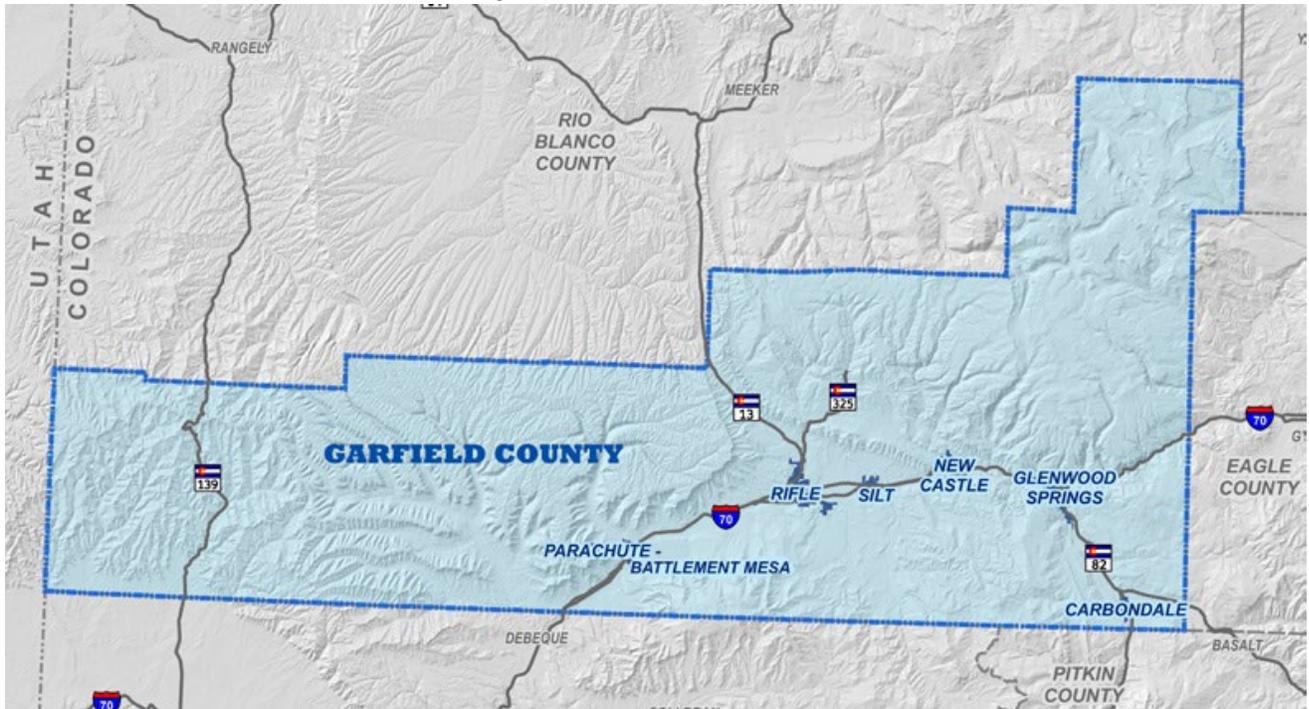
### ABOUT GARFIELD COUNTY

#### Location

Garfield County is one of the largest counties in Colorado, incorporating nearly 3,000 square miles on the western boundary of the state. The county is situated approximately 150 miles west of Denver and 330 miles southeast of Salt Lake City, Utah. The county is bisected by a 70 mile stretch of interstate 70, which parallels the Colorado River.

The western portion of the county is a sparsely populated, high desert plateau, while the eastern portion includes the western foothills of the Colorado Rocky Mountains and most of the county's 58,000 residents. Garfield County covers 2,958 square miles or 1,893,120 acres. About sixty percent of all Garfield County lands are federally owned: 1) Bureau of Land Management, 615,973 acres, 2) U.S. Forest Service, 515,865 acres and 3) Bureau of Reclamation, 2,335 acres. There are six towns and cities within Garfield County. They are, in order of incorporation, Glenwood Springs, Carbondale, New Castle, Rifle, Parachute and Silt.

#### Garfield County and Incorporated Municipalities



Garfield County and its neighbors; Rio Blanco County to the north; Mesa County to the south; and Pitkin County to the southeast, form an integrated economic region. Mesa, Rio Blanco and

Garfield counties share a common reliance on natural resource extraction, tourism and ranching. Rio Blanco County is the least populated county in the region but has considerable natural resource wealth and future development potential. Mesa County's Grand Junction, the largest community in the region, is a shopping, health care and services destination for many residents of western Colorado, as well as for multiple Utah communities to the west.

Pitkin County, and the resort towns of Aspen and Snowmass Village, adjoins Garfield County on its southeastern boundary. During the winter, the only automobile access to these resort communities is through the communities of Glenwood Springs and Carbondale along Highway 82 and through the Roaring Fork Valley. As a result, many residents who work in Pitkin County reside in Garfield County.

Glenwood Springs, the largest community in Garfield County, serves as a shopping and service center for a broad regional area. Glenwood Springs garners a significant share of its retail and commercial services from Pitkin County generated demand, and also attracts business from Eagle County, which includes the towns of Eagle, Gypsum and Basalt. The City of Rifle, about 25 miles west of Glenwood Springs, has grown rapidly in recent years, largely in association with the area's natural gas industry. Rifle is emerging as a second county retail center.

## History

Garfield County was founded on February 10, 1883, eight years after Colorado statehood, and named in honor of President James A. Garfield, who was assassinated two years before county formation.

The oldest known human habitation in Garfield County was on Battlement Mesa where an Indian pit house was discovered that dates back approximately 3,000 years. Along the Colorado River and especially along the Roaring Fork River, was the land of the Tabeguache Utes who enjoyed 7,000 square miles of prime hunting ground and the healing waters of the Glenwood Hot Springs. The first white men who visited Garfield County were two Spanish Franciscan Friars, Silvestre Escalante and Francisco Dominguez who came to Colorado in 1776. The top three nationalities that settled in Garfield County were German, Irish and English.

Prospectors from Leadville had reported carbonate deposits in the area as early as 1870. Several parties entered the territory and built Fort Defiance, 3 ½ miles east of the Vapor Caves. Another camp was made on the Flat Tops and named Carbonate City, which later became the first county seat of Garfield County. Carbonate City is now an abandoned mining camp. In August of 1883 by resolution of the County Commissioners Glenwood Springs was named as the county seat. The first election was held on November 6, 1883.

Glenwood Springs, originally called Defiance, is at the confluence of the Roaring Fork and Colorado rivers. In 1887, the Denver and Rio Grande Railroad extended tracks through

Glenwood Canyon and into Glenwood Springs, serving Aspen and surrounding mining towns and connecting Garfield County with Denver and points east. Railroad service remains an important economic support of the local economy.

The Glenwood Hot Springs Pool was constructed in 1887 and remains a nationally recognized spa and recreation facility. The hot springs and pool have been a major visitor attraction for over 120 years. The White River National Forest, which is home to seven of the nation's largest and most recognized ski resorts, was formally instituted in 1905 and continues to be a major force influencing the local economy and defining urbanization patterns.

Garfield County, particularly the area between Rifle and Parachute, has many producing natural gas wells and large shale gas deposits. Emerging natural gas production technologies, coupled with rising gas prices, produced a notable energy boom between 2002 and 2009 and natural gas production continues to be a major contributor of the Garfield County economy.

Tourism has long been a staple of the Garfield County economy, including the hot springs attractions in Glenwood Springs, overnight accommodations associated with interstate 70 and a strong hunting and fishing services industry. In recent years, the tourism industry in nearby Pitkin and Eagle counties stimulated significant construction, services employment and residential housing development for second homes in Garfield County, particularly in the Carbondale and Glenwood Springs area. Over the past decade, increasing numbers of retirees have relocated to the area for its relatively mild climate, quality of life, recreation opportunities and expansive open space.

Today, the foundations of Garfield County's economy remain very similar to the economic foundations that shaped this area well over 100 years ago: natural resource development, agriculture, regional services and tourism. The county is notable for its concentration of population and urban development in the area's two major river valleys and the counterbalancing large expanses of public lands and lightly populated arid plateaus in the remainder of the county.

Garfield County is a service and residential center for a diverse regional economy. As noted previously, the eastern portions of the county are economically intertwined with tourism and second home industries in nearby Eagle and Pitkin counties. Rio Blanco County to the north has large gas and energy reserves but very little housing or support infrastructure. As a result, the Rifle area is home to many Rio Blanco County workers and could be subject to significant growth pressures if oil shale or natural gas activity expands in the future.



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## DEMOGRAPHICS

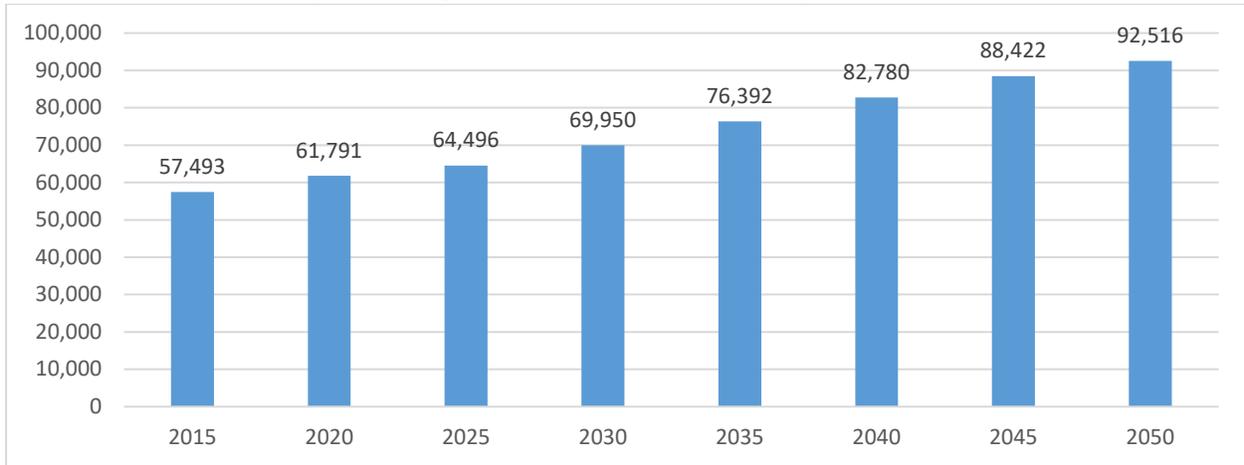
### Population

With an estimated 63,815 people in 2024, Garfield County is the 13<sup>th</sup> most populated county, of 64, in the state of Colorado. Garfield County has experienced a steady increase in population over the past few decades and is projected to grow at an average rate of 1-2 percent each year for the foreseeable future.

Garfield County has five municipalities that stretch along the Colorado River and the interstate 70 corridor and one town, Carbondale, situated along the Roaring Fork River, whose economic fortunes are closely tied to those of Aspen and Snowmass Village. Glenwood Springs remains the largest community in the county.

Like much of western Colorado, Garfield County has a largely Caucasian population (65.8 percent) with a significant Hispanic minority population (30.7 percent).

**Projected Population of Garfield County: 2015 - 2050**



Source: Colorado Department of Local Affairs State Demography Office

**Population of Cities and Towns within Garfield County**

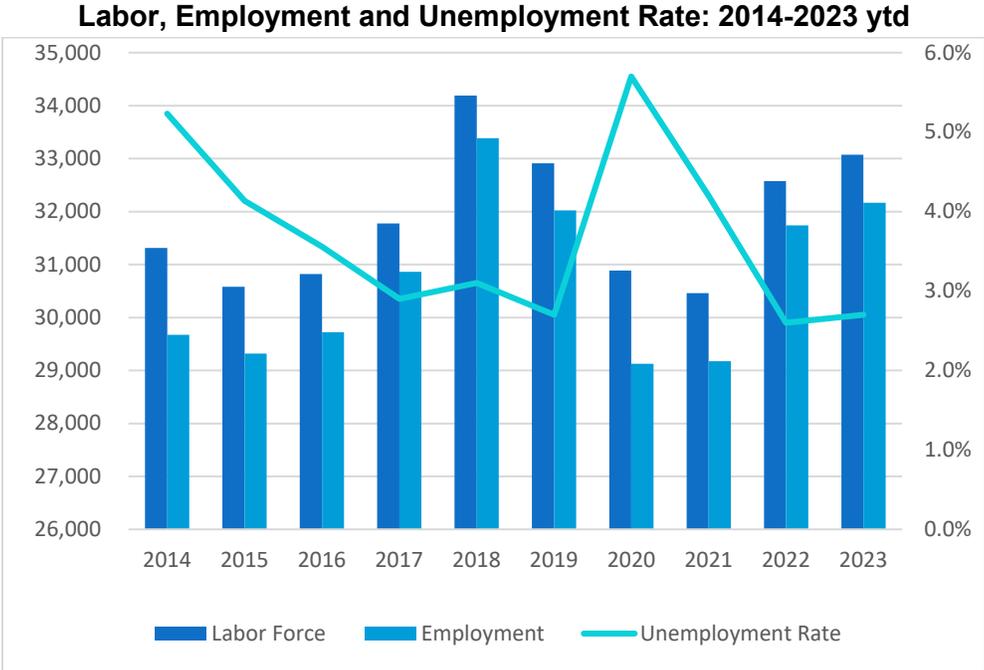
Municipality	Population Estimates 2022
Carbondale	6,574
Glenwood Springs	10,115
New Castle	4,936
Parachute	1,390
Rifle	10,530
Silt	3,579
Unincorp. Area	25,130

Source: Colorado Department of Local Affairs State Demography Office

## ECONOMIC CONDITIONS

### Labor Force and Employment

The Colorado unemployment rate peaked in April 2020, which is the highest unemployment rate since comparable records began in 1976. The unemployment rate has decreased as expected in 2023.



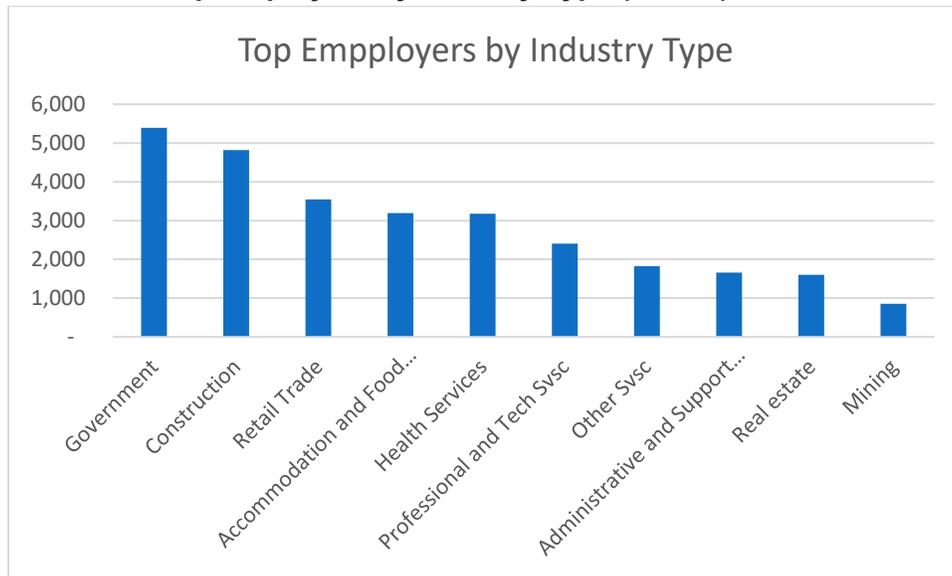
Source: Colorado Department of Labor and Employment

In 2022, the county’s median household income was 6 percent lower than the State; the per capita income was about 18 percent lower than the State’s average; and the poverty rate was 9.2 percent compared to the State’s rate of 9.7 percent.

### Industry Sector Overview

At the end of 2022, the construction industry and retail trade were the 2<sup>nd</sup> and 3<sup>rd</sup> leading employers respectively. All industries experienced slight a slight increase.

**Top Employers by Industry Type (NAICS): 2022**

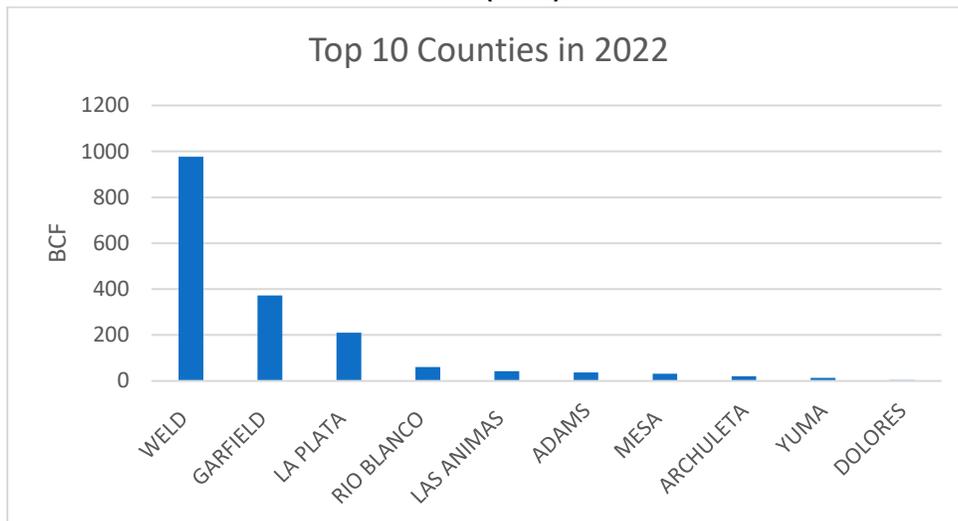


Source: Colorado Department of Local Affairs

**Energy and Natural Resource Industry**

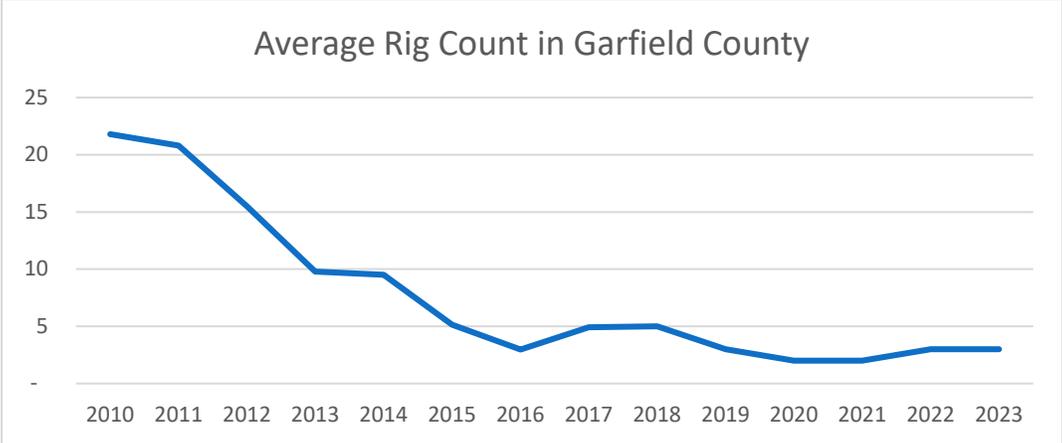
Despite its decline over the past few years, Garfield County’s energy production continues to represent a significant share of the statewide totals. In 2022, Garfield County was the second largest natural gas producer in the state and had the greatest number of actively producing wells in the state (11,345) ahead of Weld County (11,101). The average count in 2022 for active drilling rigs in Garfield County was 3, which compares to the average number of rigs operating in the county in 2020.

**Annual Natural Gas Production for Garfield County: Total Production in Billion Cubic Feet (BCF)**



Source: Colorado Oil and Gas Conservation Commission

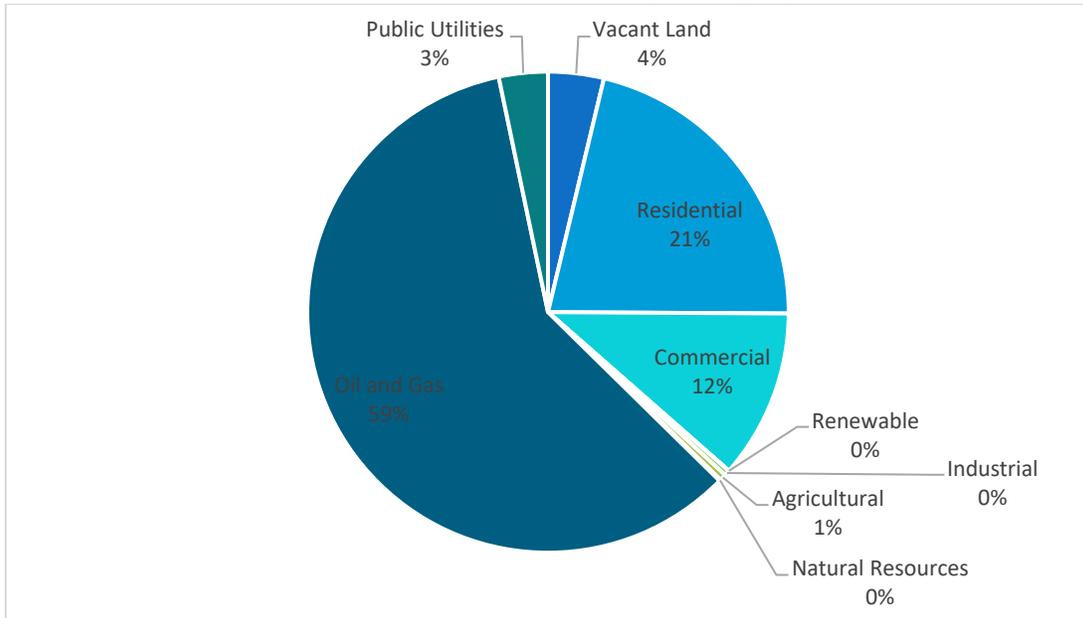
**Average Annual Rig Count in Garfield County: 2010-2021**



*Source: Colorado Oil and Gas Conservation Commission*

In addition to the local economy, the energy industry also has a significant impact on Garfield County taxes and revenues. Historically, over 70 percent of the County’s total property tax assessed values have been accounted for by the oil and gas industry. In 2021 this dropped to 40 percent, and we are now seeing this back to up to 59 percent in 2023. There is a two-year lag between actual production and when Garfield County benefits from its related property tax revenue. Therefore, the County is expected to receive a decrease in revenue in 2025 due to the HHSP being on average of 2.45 in 2023. Assessed property values are two years, and oil and gas production is each year.

**Assessed Value Distribution by Category 2023**



Source: Garfield County Assessor

The county's Top Taxpayers for 2023 are directly related to the oil and gas industry.

TAXPAYER
TEP ROCKY MOUNTAIN LLC
CAERUS PICEANCE LLC
TEP ROCKY MOUNTAIN LLC
TERRA ENERTY PARTNERS, LLC
CAERUS PICEANCE LLC
PUBLIC SERVICE COMPANY OF CO
LARAMIE ENERGY
BARGATH, INC.
UNION PACIFIC RAILROAD
CHEVRON NORTH AMERICA

Source: Garfield County Assessor



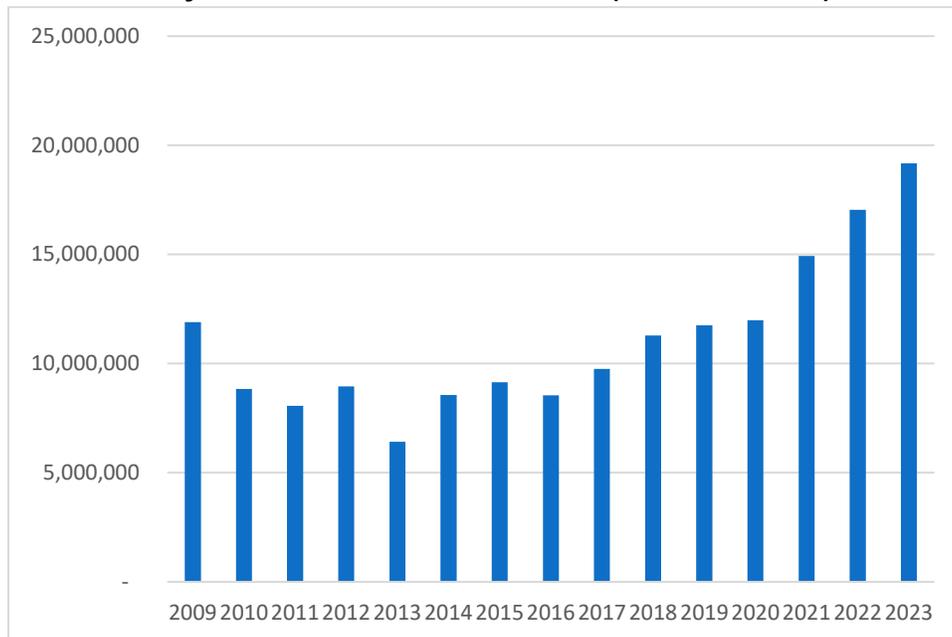
## Retail and Tourism

In addition to the natural resources industry, retail and tourism are an important part of the Garfield County economy. The previously noted “boom” period in 2009 is evident in retail sales trends (indicated by sales tax collection), as is the sharp economic decline in 2010. Though some retail recovery was seen in 2012 it was followed by another recession in 2013. A significant improvement has been made since then. Sales tax in 2023 increased 12% over the prior year.

The location of the sales is noteworthy. As to be expected, Glenwood Springs and Rifle account for 50 percent of the sales tax income while the other communities and unincorporated areas make up the remaining 50 percent.

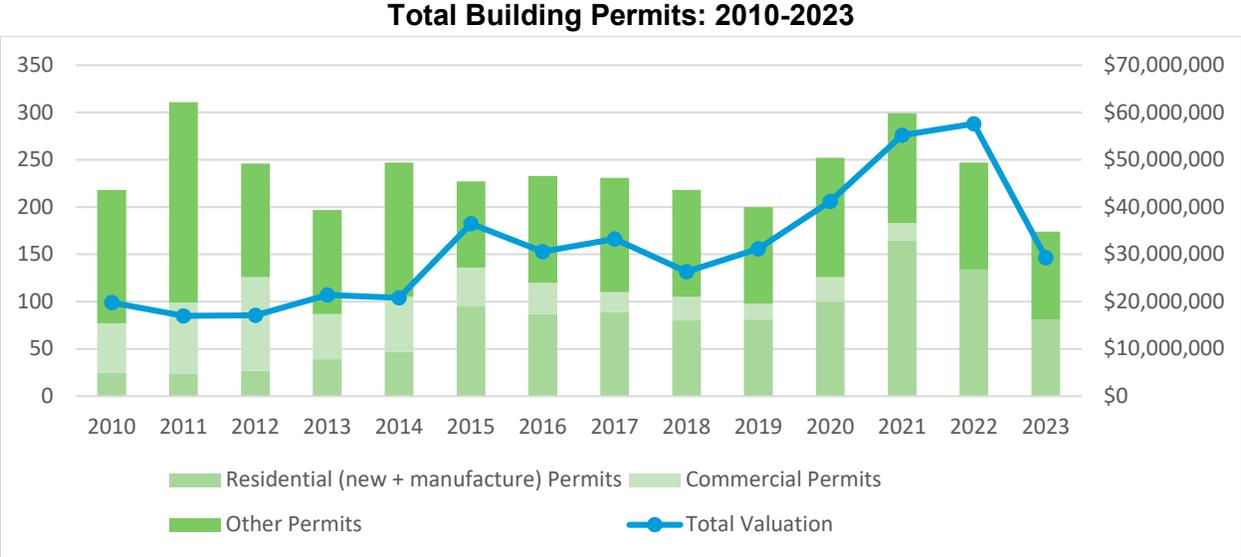
County wide, accommodation and food services make up 15 percent of the total sales tax collections while retail trade makes up 27 percent.

**Garfield County Gross Sales Tax Collections (before refunds): 2009-2023**



### Construction

One of the best indicators of construction activity is the number of building permits and the value thereof, issued by the Garfield County Community Development Department. The number of new residential homes, commercial, and other permits have decreased by 22 percent over 2022. Additionally, total valuations decreased by 49 percent.

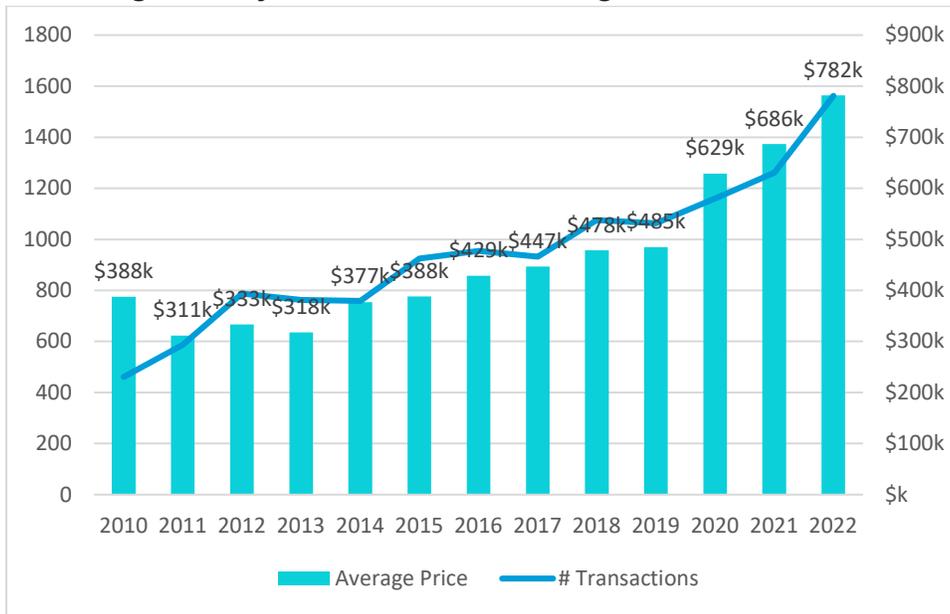


Source: Garfield County Community Development Department

### Real Estate

Housing values have continued to grow rapidly over the last few years with the average home price exceeding pre-recession values. Both the average home price and number of sales have increased substantially over the last ten years. There was a 13.9 percent increase in the average Single-Family home price and a 23.9 percent increase in the number of transactions compared to the prior year.

**Single Family Home Sales and Average Price: 2010-2022**

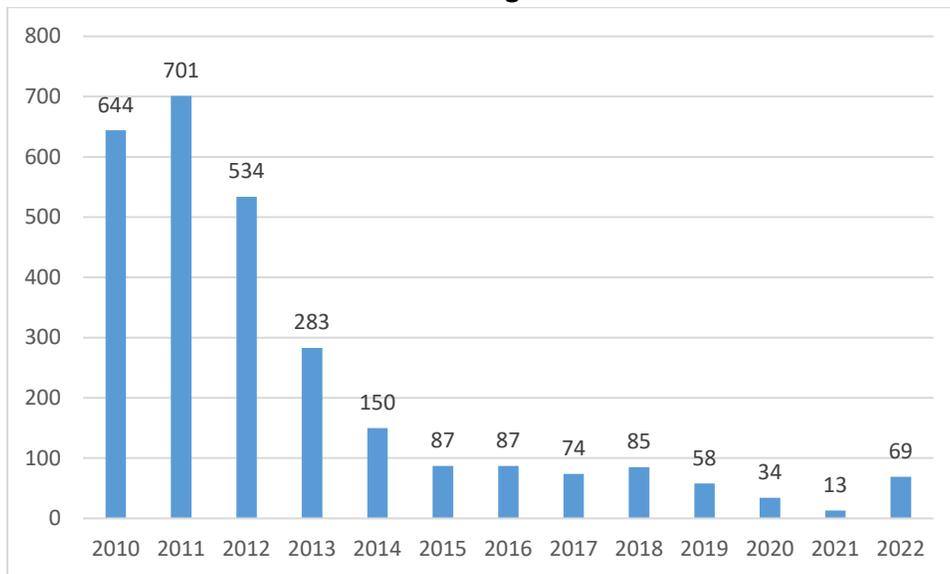


Source: Land Title Guarantee Company Market Analysis

**Foreclosures**

A spike in home foreclosures was one consequence of the Great Recession. Foreclosures have stabilized since 2015, thus bringing the foreclosure rate on par with pre-recession filings. In 2021, foreclosures were at their lowest in over 10 years with a total count of 13 filings. In 2022 there was an increase of 56 foreclosures over the prior year.

**Foreclosure Filings: 2009-2022**



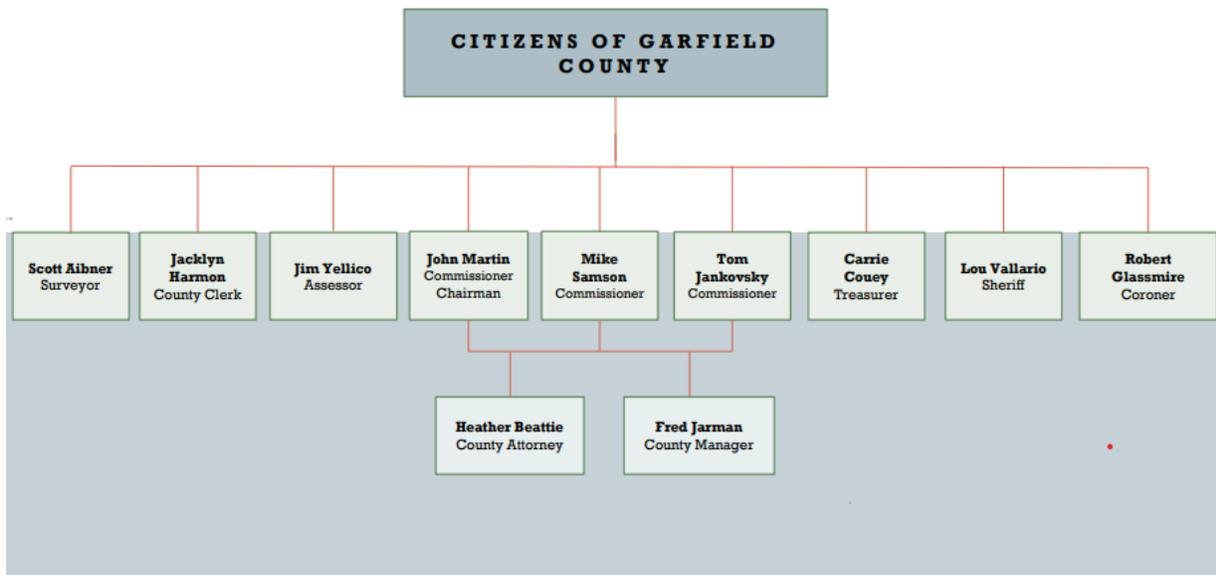
Source: Garfield County Public Trustee

## ORGANIZATIONAL CHART

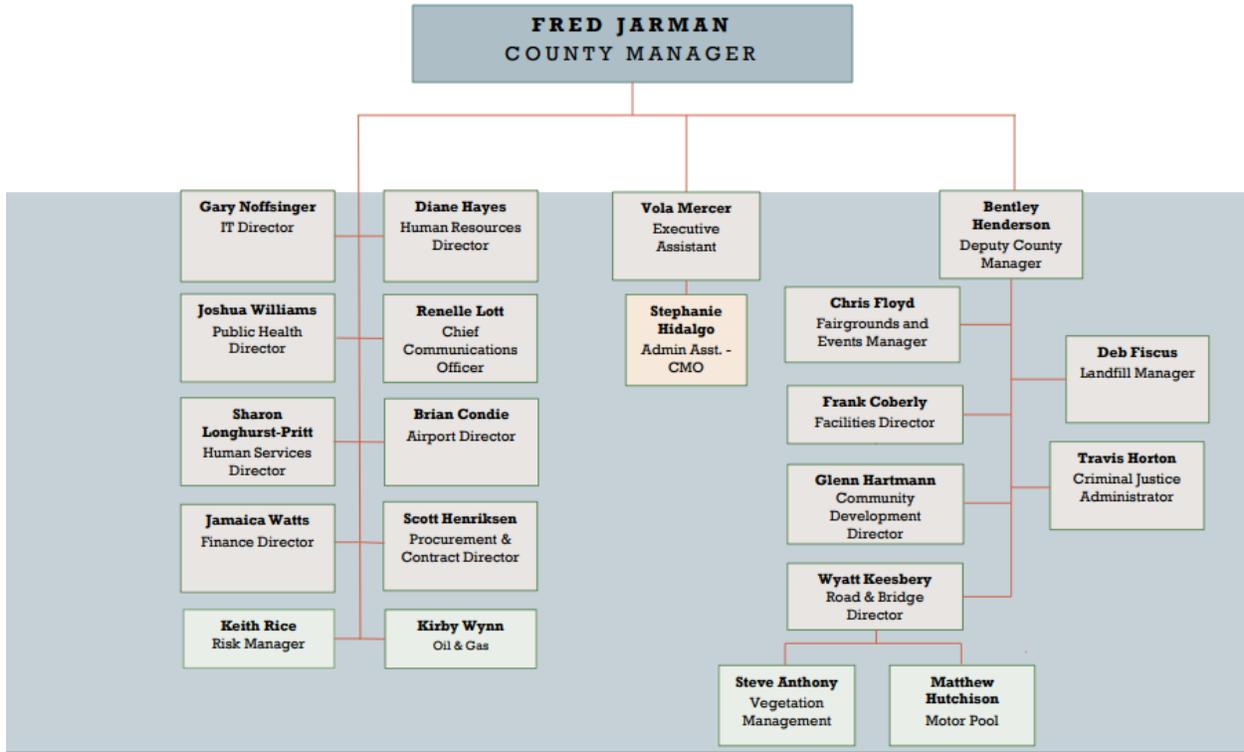
### Garfield County Board of County Commissioners



### Elected Officials



### Administration



## SECTION III – STRATEGIC PLAN

### STRATEGIC PLAN PROCESS

Garfield County’s 2024 strategic plan is a straightforward and policy-driven strategic plan. The Board of County Commissioners (“BOCC”) establishes policies and priorities for the current year and beyond, as do the other county-level constitutional Elected Officials, e.g., Sheriff, Treasurer, etc. The plan was developed contemporaneously with public budget hearings. At that time, the BOCC provided direction on short- and long-term planning, as described in Section III – Budget Preparation and also detailed below in the BOCC Policy Directives. Each administrative department then prepared goals and objectives for 2024 to execute the policy directives of the BOCC. During the budget hearings, all administrative departments presented their goals and related budgets to the BOCC for review and discussion. The cost of implementing department goals and performance measures, or specific features within them, was determined by funding and assessing the benefit to county citizens and the policy priorities of the BOCC. Departments made revisions when directed, and the final results are documented below.

The strategic planning process is dynamic and ongoing as the county adapts to changing economic conditions, seeks continual improvement in operations and service, and follows through on multiple long-term capital planning goals.



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## POLICY DIRECTIVES AND ACTION PLAN

The following is a compilation of the policy directives, strategies and priorities of the Board of County Commissioners (BOCC) for the calendar year 2024 that promote the county's mission to deliver quality services to the Citizens of Garfield County. The list reflects key priorities identified by the BOCC throughout the public hearings in consideration of the 2024 Adopted Budget.

These are in addition to the annual processes, initiatives, work plans, and programs currently underway and day-to-day operations and services provided to the community. These straightforward goals are the core of a dynamic strategic planning process, which is adaptive and will be ongoing throughout 2024.

### Infrastructure & Investment

- 1) Continue to execute the 10-year Master Plan for the Garfield County Airport as a general aviation airport and promote the airport as an economic development engine in the region by continuing to complete land leases available for Development of Private and/or Commercial Hangars. Continue to make Airport improvements by successfully completing the Request for Concept Plans and initiating the 10-year Master Plan Update so that the County can carefully and diligently entertain future hangar build-out and a possible second FBO.
- 2) Continue to maintain and improve the County's road and bridge system. Specific projects include completing Phase 2 (approximately 2 miles) of the CR 215 rebuild project as well as complete the final engineering of Phases 3 and 4. Complete the annual chip seal and paving program of county roads and continuing to make drainage improvements to the Battlement Mesa road system. Additionally, the County intends assist the USFS via an Agreement by improving approximately 8 miles of the Buford Road with new gravel and magnesium chloride applications.
- 3) Maximize the Garfield County Fairgrounds as a year-round events center with enhanced promotions and capital investments including the construction of a new restroom facility in 2024. Support the remodel of the warehouse at 937 Railroad Avenue for use by the 4H and CSU Extension programs including the construction of the associated outdoor classroom. Continue to evaluate potential future use of the former NAPA building.
- 4) 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 Garfield County. Increase tenants on the County's remote communication towers with promotion and advertising.
- 5) 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 to include the recently purchased Langstaff property.

Additionally, complete the 30-year lease with the Bureau of Land Management to incorporate the Langstaff homestead structures into the Langstaff property.

- 6) 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 & Roundabouts. Provide support for funding from the State's 5311 Annual Operating Assistance Grant Program specifically for the Parachute Area Transit System (PATs).

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

- 1) Support the aging population through Garfield County's senior services and community health programs as well as implementing recommendations from the Senior Needs Assessment including nutrition programs and food delivery programming.
- 2) 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.
- 3) 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.
- 4) Continue to explore all viable mental health options throughout Garfield County with partners including Mind Springs Health and the Aspen Hope Center. Continue to support the construction and operation of the recently developed Withdrawal Management Services Facility in Glenwood Springs and continue to serve on its Governance Committee.
- 5) 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.
- 6) Emphasize options for increased and affordable childcare through partnerships and grants as well as evaluate options to lessen regulatory barriers in the County's Land Use and Development Code. Focus specifically on evaluating and monitoring the Colorado Universal Preschool law where 4-year-old children will have access to 10 hours a week of tuition-free preschool in public school classrooms or private settings, such as childcare centers, churches, or homes licensed to provide preschool.

## **Community Outreach & Transparency**

- 1) Continue the commitment to partnerships and effective communication with the cities, towns, and communities within its 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 Granicus as well as access to information and financial data and services. A specific focus will be on implementing a replacement for Granicus in order to continually improve our meeting and agenda management systems.
- 3) Continue to highlight County activities, decisions, proclamations, awards and events through press releases, public service announcements and other media forms.
- 4) 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 accommodations for people with disabilities by July 2024.
- 5) Continue to support the mission of the Energy Advisory Board and host the 9th Annual Energy Environment Symposium.
- 6) Showcase the Garfield County Fair and Rodeo as a premiere event for the Western Slope with premier talent, events, and carnival.

## **Economic Development**

- 1) Promote economic development around the Garfield County Airport to leverage opportunities with private industry 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) Advance broadband systems and partnerships in Garfield County and with Region 10 including implementation of Phase III of the Broadband efforts by exploring opportunities to facilitate ISPs to utilize our recently completed CNLs.
- 3) Protect Garfield County and Western Slope water rights including playing an active role in negotiations with the Colorado River District and the Common Interest Cost-Share Agreement (CICSA) to ensure Shoshone permanency. 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.

- 4) Prioritize economic development through capital projects, policies, programs, and collaboration including working with Associated Governments of Northwest Colorado (AGNC), the Federal Economic Development District, the Rifle Regional Economic Development Corporation, Colorado River Valley Economic Development Partners, providing support for Carbondale CoVenture and the Garfield County Economic Development Roundtables.
- 5) Continue to be a leader in Colorado with on-the-ground solar energy development and maintain our support Garfield Clean Energy including its focus on funding for energy efficiency on senior and low-income households to build a resilient economy with clean energy. Work with Garfield Clean Energy and private industry to enhance clean energy programs and clean energy infrastructure in Garfield County. Look at State and Federal grants for County and Municipal clean energy projects. Continue to evaluate land use opportunities for large solar projects in the County such as the recently completed solar farms completed by Caerus, CMC and projects west of Parachute. Stats from Morgan
- 6) Participate in community discussions and work sessions on affordable and attainable housing through land use decisions, policies, programs and collaboration with non-profits and private enterprise. Continue to evaluate opportunities to reduce obstacles such as development fee waivers to the development of affordable housing. Continue the use and support of private activity bond allocations 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).
- 7) Maximize natural resource opportunities in the Piceance Basin through improvements to county road infrastructure such as completing upgrades to phases 2, 3 and 4 of CR 215, land use code updates, and active collaboration with industry, Federal, State, and local governments to support LNG export facilities that serve the Piceance Basin. Continue to be a local government leader in local land use decisions siting O&G locations in partnership 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.
- 8) 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.

- 9) Improve the quality of life and health of our citizens and communities through partnerships and the strategic use of Conservation Trust Funds throughout the County.

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

- 1) Continue the purpose of preserving historic access to public lands, historical right of ways and County roads within Garfield County.
- 2) Advance the interests of the County through leadership, policy development and active representation in the National Association of Counties (WIR), Colorado Counties, Inc., Club 20, and the Associated Governments of Northwest Colorado.
- 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 the following federal Environmental Impact Statements:
  - BLM – The 2021 Environmental Impact Statement (EIS) for the Greater Sage Grouse Resource Management Plan Amendments. Garfield County is a Cooperating Agency in this EIS development with an expected ROD in 2024.
  - BLM - Supplemental Environmental Impact Statement (SEIS) for the Colorado River Valley Field Office and Grand Junction Field Office Resource Management Plans, Colorado. This SEIS will consider whether lands will be open or closed to Federal fluid mineral leasing and analyze the effects that combustion of oil and gas produced in the planning decision area may have on greenhouse gas emissions, as well as related mitigation. Garfield County is a Cooperating Agency in this SEIS development with an expected ROD in 2024.
  - BLM - Big Game Habitat and Corridors Resource Management Plan Amendment and Environmental Impact Statement (EIS) to evaluate oil and gas program and other management decisions across existing BLM Colorado resource management plans to promote the conservation of big game corridors and other important big game habitat on BLM-administered land and minerals in Colorado. Garfield County is a Cooperating Agency in this EIS development with an expected ROD in 2024.
  - Continue to participate and advocate for Garfield County's socio-economic values regarding the proposed Natural Asset Companies proposal and the BLM's proposed Conservation Rule.
- 5) 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.

- 6) 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. Additionally, we will continue to diligently strategize the County's associated lawsuit with RMR.
- 7) 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.
- 8) Coordinate with the White River National Forest and Colorado Parks and Wildlife on the future use and management of the Sweetwater Lake property. Specifically, actively engage with the USFS as a Cooperating Agency in the NEPA process.
- 9) 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.

### **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 Risk Management activities with a focus on measures to reduce the overall insurance costs to the County. Commission a County Insurance Task Force to evaluate options for the BOCC for 2025 as potential alternative insurance choices to our membership with CTSI.
- 3) Ensure the fiscal sustainability of County operations with a balanced annual budget and working to operate within it by reducing the reliance on quarterly budget supplements, maintaining headcount, and continuing to develop long-term revenue forecasts and financial strategies for the County's organizational structure and Five-Year Capital Improvement Plan.
- 4) Maintain the motor pool fleet vehicles for safety and reliability purposes and implement the new Motor Pool Policy through Motor Pool User's committee.
- 5) Advance IT cyber security, network infrastructure and data storage, maintenance of computer equipment and replacements, and increase the security of the County's website.

Continue the work of the Technology Advisory Committee and IT Assessment recommendations with table-top exercises in the spring of 2024.

- 6) Update the Employee Handbook to include cyber-security policy and advance the education and training on cyber security.
- 7) Utilize our grant writer resources to maximize the availability of current funding opportunities to support County infrastructure and services.

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## ELECTED OFFICE AND ADMINISTRATIVE DEPARTMENTS STRATEGIC PLANS

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### Garfield County | 2024 Budget

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**Department/Office:** Garfield County Clerk & Recorder

**Mission Statement:**

The Clerk & Recorder's office is devoted to the citizens of Garfield County by providing exemplary services that comply with Colorado Statutory Regulations and support the needs of our community with time-saving and innovative services. Each department within the Clerk & Recorder's office has submitted a committed mission statement that compliments the mission statement of the office.

**Recording:** The Recording Department's mission is to excel in their commitment to provide courteous and efficient customer service, while maintaining superior quality in the archival and records management and procedures to provide convenient public access to all Clerk & Recorder's records.

**Vitals Department:** The Vitals Department is committed to helping the citizens of Garfield County, current and future obtain vital records in the most professional, courteous manner possible.

**Election Department:** The core value of the Election Department is to be a trusted source for accurate and current voter and election information. We are committed to conducting all election activities with integrity, ensuring accurate and secure elections for all voters.

**Motor Vehicle Department:** The Motor Vehicle Department is committed to providing the citizens of Garfield County with prompt, friendly motor vehicle services and guidance to achieve their goals within the Statutory rules of the Colorado Department of Revenue.

**Clerk to the Board:** The Clerk to the Board is committed to dictating clear and accurate notes of the Board of County Commissioners meeting to the public.

#### 2024 GOALS:

- Successfully conduct 3 elections, including the Presidential Election in November
- Hire and train a new election staff member
- To upgrade the usage of the Clerk & Recorder website to be a viable source of information for the citizens of Garfield County.
- Review Recording Fees
- Assist Communication to prepare and be compliance with HB 21-110 by July 2023
- Upgrade COVIS (Colorado Office of Vital Services)
- Participate with the Colorado Department of Revenue and the DRIVES committees to prepare for a 2026 revamp of the DRIVES system.

## 2023 ACCOMPLISHMENTS

- A successful transition to the position of the Clerk & Recorder, which could not have been done without the support of the Chief Deputy, Edna Place, the leadership team, and staff.

### **General:**

- With the assistance of HR and Finance, I have revised job descriptions for department managers, which has promoted the job grades and the paygrades and now supports the responsibilities of the position.
- Nominated and Awarded, Michelle Burton award to Chief Deputy, Edna Place
- Promotion Marla Lunsford to Motor Vehicle Manager
- Promotion Rachel Weishaar to Election Manager
- Pending Promotion Clerk & Recorder Office Administrator
- With the assistance of the Assistant County Attorney Jan Shute and Mary Lynn Stevens, we have presented to the BOCC a revised retention schedule.
- 2023 BOE meetings

### **Elections:**

- I applied for and was awarded Colorado State grants available to the county for security requirements imposed with HB23-276.
- To comply with HB23-276 we now have key card access (County System, Access IT) to the two elections rooms that store the Clear Ballot voting system equipment. This records entry and exit with name, date and time and this record is maintained as an election record 25 months following date of entry
- To comply with HB23-276, we have security surveillance cameras on all voting system equipment 24 hours per day, 365 days a year. During the election 'window' (60 days before and 30 days after an election), these recordings are maintained as election records and are kept for the required 25 months following the date of the election. Outside the election 'window' these video recordings are maintained 25 months from the date of recording.
- With the support from the County Commissioners and labor and commitment of the County facilities team, the election team and the Clerk & Recorder's IT, Andrew Ostrowski, we now have a new Election office and processing room on the 1<sup>st</sup> floor. This room is ready for the 2023 Coordinated Election.
- We are currently in the process of conducting a successful 2023 Coordinated Election.

### **Motor Vehicle:**

- We have entered into an agreement with ITI for a Motor Vehicle KIOSK to be installed in the Rifle City Markey by the end of 2023.
- We have been approved by the Colorado Department of Revenue for 2 additional DRIVES workstations in the Glenwood Springs office.
- We are fully staffed in motor vehicle, first time in 3 or more years.
- The new Motor Vehicle Manger is developing "Focused Training" to assist the motor vehicle team in providing confident customer service.

### **Recording/Vital Records:**

- Applied for an EFT grant, rewarded for 2 new scanners and label printers for day-to-day operations.
- Updated historical documents in the Real Estate Recording system.
- Web access with more data which assist customer research.
- Record Management to CDPHE standards
- Death Certificates are 95% electronically filed.

**Department/Office:** Garfield County Coroner's Office

**Mission Statement:**

The mission of the Garfield County Coroner's Office is 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 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.
- 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 organizations that work with the Coroner's Office during a medicolegal death investigation. These agencies include but are not limited to law enforcement, fire departments, hospitals, and funeral homes.

**2024 GOALS:**

- The Garfield County Coroner's Office will continue to their 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 to serving the residents and visitors who experience the loss of a loved one.

**2023 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 high level 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.

**Department/Office:** Treasurer/Public Trustee

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

#### 2024 GOALS:

- The Garfield County Treasurer's office is focused on providing excellent customer service to the Garfield County taxpayers. We will efficiently collect and distribute Garfield County's property tax in a timely and accurate manner, while using tax dollars carefully and appropriately.
- We will work 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 2024 goal is \$1,952,000.00 in interest income from investments.
- The Garfield County Treasurer's office will continue to build a positive culture for the employees, the public, and the other offices in the county.
- The Garfield County Treasurer's office plans to further develop the skills of the employees in the office.

#### 2023 ACCOMPLISHMENTS:

- The Garfield County Treasurer's office successfully collected 99.7% of the \$187 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 2023, we have continued to streamline service and have looked for methods to improve. The Garfield County Public Trustee's office has transitioned to online only releases of deeds of trust for qualified holders and has successfully transitioned to online auctions for foreclosures.
- The Garfield County Treasurer's office has continued with cross training, and we operate with 6 full-time employees and continue to have a lean and efficient office.
- We continue to encourage taxpayers to use our online services, when possible, and have seen another increase in online tax payments.

**Department/Office:** Sheriff's Office

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

#### 2024 GOALS:

- The Garfield County Sheriff's Office remains committed to providing the same level of excellent law enforcement services to our community in 2024 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 20 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.

#### 2023 ACCOMPLISHMENTS:

- The Sheriff's Office purchased the state of the art/cutting edge multi-use virtual training equipment and software – Operator XR to keep our staff at the top of our game while training for the ever changing public dangers.
- Additionally the patrol division is in the process of shifting from shotguns use to non-lethal 40mm shot launchers.
- Purchase of 3 new – speed trailers to keep up with county road traffic and speed safety concerns.
- The Sheriff's Office received the much anticipated Emergency Management Command Post Vehicle for command station use on EM and Fire scenes.
- The Sheriff's Office replaced all the detentions staff handheld radios at less than half the cost anticipated.
- One of our proudest accomplishments in 2023 was the coordination of another Mental Body Armor week long training in August, provided to staff and first responders from all over the country at no charge. This training focused on keeping first responders resilient and covered topics such as burn out, relationship concerns, sleep wellness, mindfulness, Financial wellness, house bill concerns for LE, the importance of having a WILL and even suicide prevention.

**DEPARTMENT/OFFICE**

Communications Department

**MISSION STATEMENT**

Foster community engagement through innovation by provision of web-based services, business portals, open data and documents in a secure online environment; delivery of public information, media relations and outreach using creative digital, photographic, streaming video and print communications.

**2024 GOALS**

- Implement a plan or road map for the county to meet Web Content Accessibility Guidelines (WCAG) 2.0 for HB 21-1110 Colorado law and Senate Bill 23-244, as well as the upcoming State of Colorado rulemaking. Inform on the training plan and awareness for countywide staff.
- Increase service to our community with enhanced and current digital web communications and online business applications.
- Maintain and monitor cyber security systems in digital sites, while administering and planning for incident recovery preparedness.
- Expand training in security principles for enterprise-level web-based systems. Implement continuous training on emerging technologies.
- Automate data with secure software systems for improved online capabilities.
- Strengthen hosting capabilities and server administration for peak demand.
- Transfer PDF forms to web forms to offer greater accessibility in our secure online form system.
- Utilize the Emergency Management feed and website for the greatest community need as a supplement to the 911 Everbridge emergency notification system, expand staff training in emergency management incident command system, and relay emergency evacuation messages in Spanish. Support and promote registration on the Everbridge emergency notification system.
- Expand department incident communications plans to inform of and support any incident, whether external or internal, utilizing direction from the Board of County Commissioners and supplementing the Sheriff's Office Emergency Management, wildfire and Hazard Mitigation plans, as well as Garfield County Emergency Communications Authority messaging.
- Develop policies for county communications, such as website standards, ad design and content standards, brand standards, logo and photograph usage, and sign standards to facilitate accessibility compliance.
- Expand photo and video provision for public information within intellectual rights.
- Continue management of and enhancement of internal communications.

## 2023 ACCOMPLISHMENTS

- Secured our environment with hosting company's Security Operations Center (SOC) system with 24-hour monitoring through our hosting provider for the main website. Administered upgrades and server patches for most secure environment and met higher standards of security. Addressed incoming surges in attacks with proactive measures and integrated solutions with hosting SOC teams.
- Researched and enacted emerging security best practices and additional safeguards in web platforms, and implemented continuous patching and upgrades for cyber security of digital web services. Implementing Center for Internet Security Agency United States Computer Emergency Readiness Team best practices, and integration of ongoing security measures. Accessing federal training for cyber security.
- Coordinated with tri-county Joint Information System to share and distribute public information for fires, floods, 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.
- Utilized subscriber mail system to provide citizen alerts for multi-agency emergency communications and implemented multiple language translation capability.
- Expanded to accommodate exceptional traffic increases in all web platforms with continuous server uptime.
- Reached 76-80 percent accessibility on all county websites and quality assurance of 98 percent on the main county website, expanded implementation and development of accessibility features to meet county goals and Colorado law.

### WEBSITE ANALYTICS

#### MAIN WEBSITE TRAFFIC

2023 YTD – approximately 42 million visits a year

2022 YTD – 29,600,000 requests worldwide

2021 (COVID/flash floods) – United States only – 21,403,807 / all countries – 36,718,959

2020 (COVID/2 Type 1 wildfires) – United States only – 32,410,375 / all countries – 58,542,223

#### EMERGENCY MANAGEMENT WEB TRAFFIC

2023 YTD – 6 million visits in past year from U.S. / 16.3 million total visits worldwide

2022 YTD – United States – 5,467,338 visits / all countries – 9,863,915 visits

2021 – United States – 9,684,689 visits / all countries – 14,645,315 visits

2020 – United States – 7,861,258 visits / all countries – 10,222,879 visits

#### SUBSCRIPTIONS TO EMAIL DISTRIBUTION LIST FOR EMERGENCY MANAGEMENT SITE

##### 2023

74,418 emails sent

95% delivered to registered subscribers

51% opened in the year, 96% opened in past month (engagement in messages)  
18% clicked throughs to originating sites for emergency releases  
.05% bounced (1 instance), no unsubscribes, no spam

**2022**

83,772 emails sent  
93.52% delivered  
49% opened, 3.13 click throughs to originating sites  
.03% bounces, no unsubscribes, no spam

**2021**

467,758 emails sent (COVID, flash floods)  
38% opened, 2.55% click throughs to originating sites  
95.64% delivered  
.01% bounces, no unsubscribes or .01% spam

**2020**

538,711 emails sent (COVID, 2 Type 1 wildfires)  
36% opened, 3.23% click throughs to originating sites  
91% delivered  
.02% bounces, no unsubscribes or spam

**AIRPORT WEBSITE TRAFFIC**

2023 YTD – 3.2 million visits from US / all countries 7.6 million  
2022 YTD – United States – 15,958,647 visits / all countries – 17,762,381 visits  
2021 – United States – 2,798,478 visits / all countries – 4,694,364 visits  
2020 – United States – 1,394,283 visits / all countries – 2,888,581 visits

**FAIR WEBSITE TRAFFIC**

2023 YTD – 8 million from US / 17 million visits all countries  
2022 YTD – United States – 6,464,819 visits / all countries – 8,868,527 visits  
2021 – United States – 2,258,991 visits / all countries – 4,193,343 visits  
2020 – United States – 2,424,814 visits / all countries – 6,616,508 visits

- Developed, researched, and produced press releases for public information, and digital video and print communications using plain language standards for online and media distribution. Number of press releases produced, including by Public Health and Sheriff's Office:

**Number of press releases produced and distributed**

2023 – 128 press releases  
2022 – 112 press releases  
2021 – 191 press releases  
2020 – 145 press releases  
2019 – 36 press releases

- Coordinated media response and managed reporter requests on county-related topics.
- Coordinated with Emergency Management officials.

- Supported the Garfield County Fair marketing and sponsorships, photography and website.
  - Designed annual reports, ads, brochures, booklets, newsletters, posters and print projects, both for external and internal projects.
  - Provided helpdesk service to all county departments – (not including management of the staff directory, which is a core service and generates multiple changes a week.)
  - **Helpdesk data for Communications team of four assignments / helpdesk tickets\***
    - 2023** – 1042 tickets of 3,141 total  
32% for communications team / avg 8% each communications team member, 5% each IT team member
    - 2022** – 971 tickets of 2,460 total  
39% for communications team / avg 10% each communications team member, 6% each IT team member
    - 2021** – 1,728 tickets of 3,295 total  
52% for communications team / avg 12.5% each communications team member, 5% each IT team member
- \*many assignments are not ticketed through the helpdesk or are assigned to both teams

**Department/Office: Airport**

**Mission Statement:**

To operate, manage, and develop a safe, secure, and efficient general aviation airport that is essential for the Garfield County community and visitors to the Colorado Rocky Mountain Region by:

- Providing exceptional airside and landside infrastructure and amenities;
- Delivering high quality aviation products, services, and facilities;
- Encouraging compatible development on and nearby the airport;
- Sustaining a positive economic impact in the community; and facilitating emergency services and response.

**2024 GOALS:**

Start new Master Plan for the Garfield County Airport to identify highest and best use of the general aviation airport property that maximizes government and private investment in airport infrastructure.

Promote economic development around the Garfield County Airport to leverage opportunities with private industry, such as hangar development, with general aviation activities and with government entities through a request for concept plan solicitation.

**2023 ACCOMPLISHMENTS:**

Completed instrument approach procedure updates, five-year pavement fog seal completed, zero track and loader snow push received. FAA postponed ramp engineering. New airport master plan process started.

Creating Request for Concept Plans to promote additional aeronautical facilities development. Government agencies increasing staff and extending leases with the airport.

Updated airport rates, fees and charges to make the airport self-sustaining regarding all operating costs and support capital project grants from the FAA and State of Colorado.

**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.

#### 2024 Goals:

- Continue to work towards Employer of Choice status
- Continue to explore flexible benefits/cafeteria plan options
- 2024 comprehensive Market Pay Study to provide an external review of County jobs in comparison to external labor market.
- Re-introduce the middle management leadership training program (in addition to the Emerging Leaders and Sr Leadership programs)
- Update Employee Handbook and create a Supervisor Policies and Procedures Manual
- Roll out Essential Trainings initiative
- Prepare for leadership transition in fall '24

#### 2023 ACCOMPLISHMENTS:

- Continued to work towards Employer of Choice status
- Convened and directed a Total Compensation Task Force which recommended introducing new health insurance plan options (a second buy up plan and a new HDHP) & adoption of a Total Compensation Philosophy
- Introduced a health insurance Opt Out Credit (aka Buy Out) Plan pilot program
- Recruited and onboarded 44 new employees, and facilitated the promotions or internal transfers of an additional 40 County employees (as of 10/6/23)
- Updated 71 job descriptions as part of an overall effort to update all Garfield County job descriptions. Developed and implemented a new job description template into which 202 job descriptions from 21 departments were moved, with updated core competencies, County values, and a new physical requirements section.
- Offered 18 training programs (40 individual sessions) including the continuation of the Emerging Leaders and Senior Leadership programs, a DHS Supervisor Leadership series, and the re-introduction of the Middle Management Leadership program, as well as an online learning program with 33 participants who completed 377 hours of online training
- Rolled out the Performance Management module of the Ascentis HRIS
- Rolled out updated Wellness Program and resurrected the Wellness Champions committee
- Hired and trained 3 new HR staff, and supported another department with the temporary assignment of an HR staff member to that department.

**Department/Office: Oil and Gas Division****Garfield County Administration 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.

**2024 GOALS:**

- Support BOCC and county management on oil and gas and topics, including Federal and State land and resource management planning and rulemakings and by providing timely updates on issues.
- Foster coordination with outside stakeholders including COGCC, 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 COGCC 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 and western Colorado 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 **10<sup>th</sup> annual Energy & Environment Symposium** by developing agenda, recruiting speakers, maximizing attendance.

**2023 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 prehearing position statements for 1) COGCC High Priority Habitat, 2) AQCC Regulation #3, 3) AQCC Regulation #7 and 4) AQCC GEMM2 Rulemakings on behalf of County and WRLG Coalition.
- Staff support to BOCC during preparation of county position statements for BLM resource management processes and COGCC and CDPHE (environmental justice) processes. Coordinate 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 9<sup>th</sup> annual Energy & Environment Symposium: generated positive cash flow, and record attendance with 90 percent positive anonymous survey reviews by attendees.

**Department/Office:** County Manager's Office

**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.

### 2023 ACCOMPLISHMENTS:

- Produce the 2024 Annual Budget and update the 5-year capital plan.
- Coordinate the development and implementation of the 2023 BOCC Policy Directives.
- Coordinated Engineering Review of Cottonwood Pass options with CDOT
- Maintain a balanced budget and develop long-term financial strategies and plans for anticipated property tax fluctuations.
- Continued to promote a safety culture, advance the Risk Management activities and develop the management team to meet our mission of providing high quality services.
- Maintain Garfield County as an employer of choice through continued engagement with employees and participated on the Total Compensation Package with competitive pay and cost neutral health benefits options and delivered that recommendation to the BOCC on September 5<sup>th</sup>.
- Led the County Web Accessibility Team to address state laws with deadline in July 2024 for full compliance.
- Continued to support economic development efforts through the Garfield County Airport, implementation of a robust middle-mile broadband system, protection of water rights and hosting the Water Forum, partnerships with the AGNC Economic Development District and the SBDC, facilitation of the Garfield County Economic Development Partners, showcasing the Annual Garfield County Fair and Rodeo, support of agricultural industry and NRCS, and supporting tourism and quality of life issues.
- Continue to support the BOCC interest and participation with various federal land management planning efforts including multiple Environmental Impact Statements as well as continue to support other federal issues affecting the County including PILT, severance tax, federal mineral lease district, Endangered Species Act reform, and Secure Rural Schools.
  - 7 EIS
    - 1) USFWS -Wolf 10-J Rule
    - 2) BLM - GSG EIS
    - 3) BLM - Oil & Gas Leasing
    - 4) BLM - Big Game EIS
    - 5) USFS - Sweetwater Lake
    - 6) BLM - Utility Scale Solar EIS
    - 7) BLM -Conservation Rule

- Restructured Administration to include Kirby Wynn into Administration with job description change to work on federal land policy issues
- Continue to host and facilitate the semi-annual State and Federal Land and Resources Managers meeting.

#### 2024 GOALS:

- Managed virtual meeting formats for public meetings.
- Managed Board calendar including remote meetings, joint meetings, and regular board agendas, minutes and intergovernmental opportunities.
- Support and coordinated the BOCC's discretionary grants system, including discretionary grants, Non-Profit general grants, Human Services Commission grants and Conservation Trust Fund program grants.
- Continuation of the development of a strong management team across departments.
- Update the 5-year capital improvement plan.
- Project Management Team is completing a high percentage of County capital projects,
- Develop and managed the Proposed 2025 Budget.
- Risk Management program has made strides in safety culture, CAPP renewals and claims management, departmental risk analysis, workers compensation administration, evacuation drills, and cyber-security. Current efforts include work on Motor Pool Fleet Safety Manual, Badge & Building Access Policy and Procedures, and Essential Training program.
- Support employees through Employee Appreciation events, County Pages, HR Happenings, Wellness Plans, competitive pay and benefits, equity pay, and training program.
- Provide support for the Fair Board and the County Fair and Rodeo.
- Continue to Host the Water Forums and four Garfield County Economic Development Partner's meetings and supported AGNC's economic development efforts.
- Coordinate Land and Resources Manager's meeting.

**Garfield County | 2024 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.

**2024 GOALS:**

- Continue to prioritize efficient Development Review and Building Permit Processing
- Continue to work on scanning and updating metadata of old Planning project files
- Re-evaluate Departmental Tools & policies and look for opportunities to upgrade and enhance
- Support and enhance the sense of teamwork for all Staff within the Department
- Work on updating the Building Fee schedule
- Have our Permit Tech, Teresa Bianco obtain state Permit Tech certification
- Maintain building permit review times of 25-30 business days
- Research and begin initial stages of implementation to allow for digital building permit submittals.
- Re-emphasize continuing education and training
- Begin process for updating the Comprehensive Plan
- Continue to refresh policies for Code Enforcement to ensure Code consistency and efficient implementation.
- Continue to implement new building code and energy code provisions and look for public training opportunities.
- 

**2024 ACCOMPLISHMENTS:**

- Successfully adopted and implemented the 2018 International Energy Conservation Code.
- Provided training for architects and contractors on the changes of the 2018 IECC adoption. Staff has been obtaining on-line and in person training on the same subject.
- John Hendricks tested and passed the Residential Inspector Exam. This is a wonderful accomplishment as these exams are very difficult.
- The Code Enforcement documentation process has been re-organized and re-structured by our new CEO, Gretchen Bell, to create a complete/ comprehensive paper trail for each individual case.
- Code Enforcement Officer, Gretchen Bell will be attending Enforcement training in Denver in October and will obtain certification to be a State of Colorado Code Enforcement Officer.
- Coordination with IT to complete a revamp of the public, Laserfiche weblink to insure easy access and file transparency for the general public
- Processed 52 SFR Residential permits as of 9.30.2023 (346 Total Permit Applications Processed)
- Processed 51 planning applications as of 09.30.2023
- Held 81 pre-application conferences
- Completion of prioritized Comp Plan FLUM Amendments and related rezoning

- Processing of major key projects including residential Final Plats, commercial scale solar facilities, Location and Extent Reviews, Oil & Gas Development, and industrial/commercial projects
- Completion of Text Amendments including Updates to the Affordable Housing Regulations, Guidelines and ADU/Density incentives

**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 Garfield 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 system 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.

**2024 GOALS:**

- Garfield County Criminal Justice will pursue the improvement of all program areas in 2024, we plan to enhance / update our computer system in Pre-Trial Services and work with the Judicial Branch to ensure we are providing the right services to the right people at the right time.
- The Community Corrections program will continue to strive for program improvements as directed by the results of our 2023 audits, and 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 increasing use of these services.

**2023 ACCOMPLISHMENTS:**

- The work release program has proving more effective than originally estimated, and is providing Garfield and Pitkin Counties with a viable alternative for mandatory jail based sentencing, as well as a cost effective program for Garfield County Criminal Justice Services to operate.

- Pre-Trial Services received a grant exceeding \$100,000 to further develop services and computer systems.
- 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 | 2024 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 programming areas: Agriculture, Horticulture, Family and Consumer Science, Natural Resources and 4-H Youth Development.

**2024 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 8<sup>th</sup> year hosting STEM AmeriCorps members program for 900 hours of service in STEM out-of-school 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 2024.
- Continue to expand with the collaboration of the Vegetative Weed Management the Private Pesticide Applicator program.
- Continue to offer bilingual programming 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.
- Begin construction remodel for the CSU Garfield County Education Center and outdoor classroom.

## 2023 ACCOMPLISHMENTS:

- 4-H Youth Development
  - 22 4-H Clubs
  - 3 4-H Advisory Councils
  - 299 Members
  - Enrolled in 595 projects
  - 98 Volunteers
  - Largest Projects
    - Poultry – 61 members
    - Swine – 67 members
    - Archery – 53 members
  - 1,380 entries and exhibits for the Garfield County Fair
  - Hosted Western Region Shooting Sports Leaders Training – 56 participants
  - School Enrichment/Afterschool
  - 5 Friday Project Meetings (Sewing, Quilting, Home Design, Scrapbooking & Cake Decorating)
  - 1500 students participating in Entomology and Embryology school enrichment
  - STEM AmeriCorps 6<sup>th</sup> year as a host site 2,700 hours of service completed
  - STEM Summer Camps
  
- Horticulture/Natural Resource
  - 1 new CMG Apprentices
  - 13 CMG's
  - 285 Volunteer Hours Completed 73 hours of Continued Education
  
- 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
  - Food Preservation Series in English and Spanish
  - Master Food Safety Advisor Trainer for Colorado
    - Taught 2 classes for 24 MFSA Certification
  - Author for Enlace Latino: Asuntos de familia newsletter
  - Author and editor for Live Smart Colorado Blog

**Department/Office:** 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.

### 2024 GOALS:

- In 2024 DHS will continue to work on achievements as determined through the strategic plan and additional focus areas identified in 2023. Areas of specific emphasis in 2024 are
  - Follow through with the foundational work that has been completed in customer service. Striving for optimal customer engagement.
  - Continued focus on our workforce, recognizing our employees are our greatest assets.
  - Advancements in the use of technology in all areas of DHS. Using technology to develop common DHS goals.
  - Developing a continued quality improvement practice that allows for constant innovation.
  - Evaluating, improving utilizing resources to constantly improve communication.
- Exploring options with Senior Programs and introducing a program update that is efficient and customer orientated.
- Continue to partner with the state and local community efforts in the development of early childhood programs to include increasing childcare options for families.
- Continue to increase the department's efforts in community collaborations to address service gaps and community resolution for vulnerable populations. These efforts will include food insecurity, homelessness, emergency response, financial empowerment, and behavioral health.
- 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.

### 2023 ACCOMPLISHMENTS:

- Throughout 2023 DHS has strengthened and leaned into priorities set out in 2022. These include
  - A questionnaire has been developed to distribute to the DHS customers. Data gathered will inform practices moving forward.
  - With multiple efforts being mobilized DHS has experienced a culture shift in the department demonstrated through a decrease in employee turnover and less complaints.
  - An automated contract software system has been implemented.
  - Quality improvement is discussed at all levels of the department.

- A communication plan was written and distributed. The department continues to use Share Point as the main form of communication.
- A community and senior program assessment was completed. Results were shared with the BOCC and the community.
- Early Childhood programs are evolving, and community partnerships have been strengthened. DHS continues to collaborate with PH to support a PH nurse consultant to childcare providers.
  
- The department has continued to increase the department's efforts in community collaborations to address services gaps and community resolution for vulnerable populations. These efforts include food insecurity, homelessness, emergency response, and financial empowerment.
- The department has played an active role in regional and state efforts taking a rural county perspective to conversations happening. This ensures the community of Garfield County is represented.

**Department/Office:** Facilities

**Mission Statement:** The mission of the Facilities Department at Garfield County is to create and support well-maintained county buildings and campuses and to provide the highest quality service in an efficient and responsive manner to all our employees. We recognize our maintenance staff as our strength and will trust and respect each other while working to support the overall mission.

**2024 GOALS:**

- Continue to provide the highest level of safety and security for county employees and the public.
- Continue to keep lease records updated.
- Delivering value through unparalleled customer service and operational excellence is our foundation. Our promise, and our number one objective, is to be the county's employees' best service provider.
- Exceed employees' expectations.
- Optimize management systems and technology.
- Provide workplaces free from recognized hazards that are likely to cause injury or illness.
- Comply with laws and regulations set forth pertaining to safety, environmental and health.
- Maintain a system of preventative, corrective and replacement maintenance to ensure that all physical assets are maintained in good condition at all times to meet the needs of all Garfield County departments.
- Create and maintain a well-maintained infrastructure and provide the highest quality service in a responsive and efficient manner to all employees.
- Provide appropriate systems and resources to enable the Facilities Department to perform at maximum productivity while achieving superior results through process implementation and focusing on the use of optimal management systems and technology .
- Provide the highest maintenance services in accordance with performance standard and requirements while monitoring cost of maintenance, and develop strategies to address repetitive problems.
- Ensure the appropriate application of operating and capital improvements funds.
- Continue to upgrade energy efficiencies and renewable energy where applicable.
- Respond to maintenance requests in a timely manner and to complete maintenance issues within a reasonable period with the same high quality standard.
- Provide project management and oversight.
- Complete inhouse remodels and projects.

2023 ACCOMPLISHMENTS:

- Managed the installation project of the new generator at the Coroner's office
- Managed the installation of new flooring at the Coroner's office
- Managed Road & Bridge interior upgrade, VCT, carpet & windows
- Managed Election room remodel for the Clerk & Recorder's office
- Managed Glenwood Springs Administration parking lot light installation, and EV chargers
- Engineering for roof replacements at Mountain View, River Bridge and Fairgrounds.
- Managing boiler replacement at Glenwood Springs Courthouse
- Managed elevator modernization at the Glenwood Springs Courthouse
- Improved sound system at the Fairgrounds.
- Public Health/DHS space-needs assessment.
- Oversight of installation of fiber for the Broadband Initiative in Glenwood Springs and Rifle.
- New HVAC unit installed on Human Resources building.
- Assisted Sunnyside Retirement Center with a proposal for an elevator modernization and numerous other projects.
- Set up all communication towers and Fairgrounds generator on Preventative Maintenance schedule.
- Extended the lifespan of the roofs using membrane repairs at the Glenwood Springs Administration building and Rifle Courthouse.
- Prepared 949 Railroad (previously the NAPA building) for future use.
- Rebuilt boiler at 1102 Grand Avenue extending the boiler's life.
- Prepared office space for Alpine Legal Services and CASA of the Ninth at 110 8<sup>th</sup> Street.
- In negotiations with Verizon for Anvil Points cell tower
- Working on Phase 2 Fiber project
- Completed Phase 1 Fiber project Rifle
- Working on new restroom project at Fairgrounds

**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 premier facilities that stimulate learning, promote agriculture, enhance equestrian activities, and showcase and support our rich cultural heritage with diverse public and private events.

#### 2024 GOALS:

- Complete construction of a new restroom facility and other requested capital projects.
- Hire, train, and retain a new Administrative Assistant and Fairgrounds Associate.
- Post additional information on the website, as able with ADA considerations.
- Establish a seasonal mid-week rodeo series.
- Develop a template for an annual Fairgrounds report.

#### 2023 ACCOMPLISHMENTS:

- Revised and updated the Fairgrounds and Events Center Policies, Procedures, and Operating Manual, including the fee schedule.
- Website improvements included:
  - Reservation calendar updated in real time.
  - Online reservation request form.
  - Photos and detailed descriptions of rental facilities.
  - PDF of our Operating Manual, including fee schedule.
- Capital investments included:
  - Design for a new restroom facility for the Grandstands and outdoor events.
  - Final sound system improvements.
  - Purchase of side by side for efficient maintenance operations.
  - Purchase of backup groomer to ensure continuity of footing maintenance operations.
- Successfully delivered programs:
  - County Clerk Retirement Celebration
  - Annual Service Awards
  - County Fair & Rodeo
  - County Picnic
- Provided approximately 300 facility reservations for the CSU Extension program, including finding additional space for their programs formerly housed in the warehouse.
- Developed new procedures for Reserved and Open Rides within our policies to accommodate a range of facility users.
- Hosted a range of public and private events over 350+ operating days:
  - Numerous barrel racing, bull riding, reining, horse shows, gymkhanas, and other rodeo/equestrian events.

- Three Mexican-style concerts in the Indoor Area.
- Over a hundred Quinceaneras, weddings, receptions, baptism parties, birthdays, and other private events throughout the year.
- School events, including high school rodeo clubs, middle school orientation, Youthentity career fair, and parade staging.
- County meetings, trainings, and celebrations.

**Department/Office:** Information Technology

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

#### 2024 GOALS:

- Continue to decrease IT inventory by implementing a one-device-per-user policy.
- Continue to refresh computers that are at or beyond the five-year replacement mark.
- Expand Windows 11 imaging to provide department-specific images.
- Implement the Intune mobile device management solution for county cell phones.
- Upgrade 2012 servers to new operating system versions.
- Migrate older software to more recent systems.
- Implement county-wide password policies and remove local admin rights.
- Implement services for phone systems such as CER (Cisco Emergency Responder).
- Upgrade or replace the SynApps/Revolution notification system.
- Continue to evaluate and increase the County cybersecurity posture.
- Upgrade Tyler applications: Eagle Assessor, Recorder, and Treasurer. Implement the Tyler Deploy platform to roll out changes to the Tyler Eagle applications. Due to dependencies on recent product changes and complexities around the integration between the products, all three applications must be upgraded simultaneously, increasing project complexity.

#### 2023 ACCOMPLISHMENTS:

- Set up network imaging of Windows 10 and 11 for workstation computers.
- Coordinated and executed IT support for the County Fair Open Exhibits registration and the 4H livestock auction.
- Completed Laserfiche 11 upgrade.
- Assisted in the upgrade of the Dock365 contract management system for DHS.
- Implemented a new software patching system.
- Assisted DHS with the CBMS computer refresh.
- Cleaned up IT inventory. Decommissioned end-of-life assets and removed unused assets.
- Upgraded Coroner's network, increasing connection speeds and services.
- Upgraded Landfill network, increasing connection speeds and services.
- Replaced firewall, added redundancy if hardware fails, and improved security posture.
- Deployed Multi-Factor Authentication to DA's Office VPN access.
- Upgraded County phone systems.
- Maintained and upgraded many IT infrastructure systems.
- Continued to increase security posture by integrating and implementing new products and services.
- C&R Elections: Moved remote, isolated, disjointed Election's Video Surveillance systems to a single modern Cloud Video Surveillance (Verkada), with higher availability, better remote monitoring, and more reliable backup.
- C&R Elections: Added physical access controls for spaces storing Election voting, scanning, and counting equipment.

**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.

#### 2024 GOALS:

- Complete Capital Equipment Purchases
- Submit final CD Expansion and EDOP to CDPHE
- Continue Interior liner installations.

#### 2023 ACCOMPLISHMENTS:

- Completed Capital Purchases
- Completed conceptual design and fieldwork of CD Expansion
- Began final EDOP preparation for submittal.
- Began discussions for exemption of horizontal pipe installations.

**Department/Office:** Procurement

**Mission Statement:** 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.

#### 2024 GOALS:

- Provide high quality training for each staff member to ensure accurate and efficient results.
- Work closely with departments on capital project solicitation timing to help ensure maximum project exposure and attract more bidders to raise performance quality and lower costs.
- Strategically leverage solicitations conducted in house against available state and cooperative contracts to secure best result for Garfield County.
- Continue to train County departments on Procurement processes and codes for greater departmental efficiency in their purchases of good and services.

#### 2023 ACCOMPLISHMENTS:

- Hired and trained Business Support Coordinator position to fill all department roles.
- Reviewed and streamlined all solicitation and contract documents to reflect current statutory requirements and train Procurement Specialists.
- Conducted in-depth reviews of each department's contracts, annual spend, renewal and/or extension opportunities, and continued discussion of strategic timing for solicitations.
- Attended Rocky Mountain Governmental Purchasing Association (RMGPA) summer conference for continued training and best practices.
- Provided training for departments and new staff regarding the Procurement code to facilitate more efficient purchases.
- Completed purchasing threshold research among all Colorado counties to validate current spending authorization levels.

**Department/Office:** Public Health

**Mission Statement:** To Promote Health and Prevent Disease

## 2024 GOALS:

### Nutrition programs

- Expand Farm to early Childhood program
- Increase participation in WIC, Cooking Matters and Colorado Heart Healthy Solutions by working with partners on outreach
- Assist with expansion of Parachute Farmers market
- Work with restaurants to promote healthy beverages with kids meals

### Immunizations, Communicable Disease and Injury Prevention

- To hire a full time Child Health Care Consultant to fulfill the needs of child health care consulting in the valley.
- Continue to manage vaccination clinics with all routine and new vaccines.
- Maintain community partnerships for disease response with our schools, medical providers and community members.

### Oral Health

- Develop replicable model for preventive dentistry that uses silver diamine fluoride and sealants as the main prevention mechanism.
- Partner with New York University to develop program efficiencies
- Secure a contract with a local dentist and all contracted licensed dental hygienists as a collaborative agreement to apply silver diamine fluoride.
- Secure new avenues of grant funding.

### Communications

- Finalize the review of Public Health websites for up-to-date content and to become compatible with accessibility regulations.
- Continue to ensure that all communications are delivered in a format that adequately reaches the unique populations served by Garfield County Public Health. Considerations include disabilities and impairments, language barriers, and literacy barriers

### Mental/Behavioral Health

- Implement key activities as listed through the Public Health Improvement Plan around Mental Health Access and Reducing Stigma.
- Continue working with both the Recovery Continuum Task Force as well as the Region 5 Opioid Abatement Governance Council around substance use issues within the county and beyond.

### **Accessibility and Inclusion**

- Conduct first-ever walkability study with those from the disability community on the barriers they encounter during their day-to-day life.
- Hold second annual Accessibility and Inclusion Virtual Summit to bring together the disability community and providers
- Continue partnering with Accessibility and Inclusion Workgroup members to move work forward
- Continue partnership with City of Glenwood Springs around Special Olympics programming for school-aged children

### **Environmental Health**

- Develop process and procedures for foodborne illness complaints and outbreaks using the FDA Voluntary National Standards.
- Participate in the stakeholder process with CDPHE Water Quality Division for 2025 proposed changes to Colorado's Onsite Wastewater System regulation 43.
- Continue to streamline services provided by the Consumer Protection Program to maximize staff time available for educational inspections and industry training.
- Build and nurture community partnerships to promote and protect clean air, land and water.
  - Continue to promote and use the Wildfire Smoke Preparedness Plan.
  - Continue to provide support to the Apple Tree Park/Mountain Shadow community in improving the drinkability and useability of their water through education and advocate.
  - Continue to promote water conservation and source water protection through the Middle Colorado Watershed Council, Keep It Clean partners, and community water providers.

### **Administration**

#### **Public Health Director**

- Work with Executive Planning Team on aligning health department policy and procedures with Garfield County Management and Human Resources.
- Finalize the 2024 - 2028 Public Health Improvement Plan and begin implementation
- Begin and reinstate internal departmental strategic planning aligning with public health accreditation principles and practices which include workforce development and quality improvement planning
- Train staff in cooperation with Human Resources and County Manager on various county policy and procedures

- Continue to re-establish and provide core public health services operations in recovery from the public health emergency response duties that were required of the department to operate during the 2020 - 2023 COVID19 pandemic time period

## 2023 ACCOMPLISHMENTS:

### **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.
- Addressed nursing staffing shortages with the approval of temporary, parttime positions to get us through flu season and the launch of the new COVID vaccine.

### **Oral Health**

- Implemented preschool and kindergarten screening into Smiles For Students
- Secured a contract with a local dentist to serve as the oral health programs supervisory dentist Implemented a silver diamine fluoride service offering into Smiles For Student.
- Created and had legal services review all oral health contracts
- Evaluated community oral health needs and revisit current structure for Garfield County dental services and our relationship with Community Health Services Inc.

### **Communications**

- Read material on accessibility law trainings
- Reviewed many of the Public Health websites for up-to-date content and to become compatible with accessibility regulations

### **Mental/Behavioral Health**

- Finalized priority areas for opioid abatement dollars through the Region 5 Governance Council
- Continued to have participation from community agencies around the Recovery Continuum Task Force and the Medical Withdrawal Management Program
- Held 4th Annual Out of the Darkness Community Walk in September

### **Accessibility and Inclusion**

- Held first Accessibility and Inclusion Virtual Summit: Listening Session that had over 60 people in attendance over two hours

- First Disability Pride March held in July in honor of the anniversary of the passing American with Disabilities Act
- Supported City of Glenwood Springs Parks and Recreation in bringing Special Olympics programming to children ages 5-18

### **Environmental Health**

- Consumer Protection
  - Staff completed 313 inspections with retail food establishments, 16 plan reviews and 44 special event plans and 85 temporary food applications with 19 temporary food vendors inspections.
  - Staff completed to date 52 childcare inspections, 16 school inspections with 18 follow up inspections.
  - Staff conducted Certified Food Protection Manager 8 hour classes for the retail food industry both in English and Spanish.
- Waste Tire
  - Staff completed 13 facility inspections
- Wastewater
  - Staff issued 41 new OWTS permits, 20 repair permits, and 3 alteration permits
- Air Quality
  - Staff continued to support the state-funded meteorological stations in Parachute and Rifle and PM2.5 and Ground-level Ozone air quality monitoring.
  - Staff re-started the Carbondale ozone monitoring station, the Battlement Mesa mobile monitoring station, and VOC monitoring at Battlement Mesa.
  - Staff distributed 216 radon test kits with a 54% return rate.
- Land Use
  - Staff completed 24 land use reviews as a referral department for Community Development.
- Water Quality
  - Staff attended Celebros a aire Libre event hosted by Wilderness Workshop to provide information to the Latino community, including a handwashing demonstration.

### **Public Health Director**

- Established an Executive Planning Team to begin aligning health department policy and procedures with Public Health Accreditation and Garfield County Management and Human Resources.
- Began working on drafting the Garfield County Public Health Improvement Plan
- Worked with Human Resources Department to review and update all job descriptions
- Continued to re-establish and provide core public health services operations in recovery from the public health emergency response duties that were required of the department to operate during the COVID19 pandemic.

**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.

### 2024 GOALS:

- Complete current (2023) phase of CR 215 re-build – Infrastructure
- As needed paving
- Chipseal
  
- **2024 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

### 2023 ACCOMPLISHMENTS:

- Continuation of CR 215 Rebuild
  
- Chipseal Projects ~ 16.5 Miles at just over \$2,000,000.00
  
- Paving:
  - CR 162 – La Casita .60 Miles
  - CR 343 – Raven Road Patch – Bridge Deck Overlay
  - CR 331/346 Intersection – Box Culvert Installation
  - CR 300 Bridge Overlay
  - CR 342 Culvert Patch- Culvert Replacement
  - CR 352 Culvert Patch – Culvert Repair
  
- Extensive Flood Clean-ups / @ \$245,000.00 - To Date
  - CR 215 – Parachute Creek
  - CR 200 – N. Dry Fork washout
  
- General maintenance, i.e. grading, patching, mag, ditch cleaning, flood clean-up, brush removal

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**Garfield County | 2024 Budget**

**Department/Office:** Vegetation Management

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

**2024 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.
- Educate the public on new county noxious weed ordinance.
- Manage noxious weeds on county owned property.
- Assist County Environmental Health in transitioning mosquito program over to that department.
- The Weed Advisory Board will continue to work with municipalities on developing weed management plans.

**2023 ACCOMPLISHMENTS:**

- Drafted noxious weed ordinance with County Attorney's office, adopted by Garfield County in August.
- Pesticide Applicator Workshop in March in partnership with Colorado State University Extension, Eagle and Pitkin counties.
- Completion and distribution of tenth annual Weeds of Garfield County calendar.
- Continued partnership for noxious weed management with the White River National Forest.
- Cooperative mosquito program to date, has not had a recorded West Nile Virus human case in the county in 2023.
- 25<sup>th</sup> consecutive year of successful noxious weed cost-share program in partnership with the local conservation districts.

**Department/Office:** Finance

**Mission Statement:** The Finance Department ensures the prudent stewardship of public funds and provides quality financial management and services to the citizens, elected officials and employee 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.

#### 2024 GOALS:

- Continue to safeguard internal controls and improve the organization's business processes.
- Updating policies and procedures where applicable.
- Continue to cross-train staff on finance job duties and responsibilities to maintain fiscal reliability, accuracy, consistency, and credibility.
- Training of new staff members and team building.
- Implement Process/Procedures for new employee benefit programs alongside Human Resources.
- Implement software to better assist with GASB 87 reporting.

#### 2023 ACCOMPLISHMENTS:

- Completed the 2022 Comprehensive Annual Financial Report and was awarded the excellence in reporting from the GFOA.
- Continued continuity of operations as the department worked with staff shortages and training new employees.
- Continued rollout of the established Quarterly Grants Program for Departments to report and reconcile their individual grant awards with corresponding expenditures.
- Have started a review and updates to policies and procedures and hoping to have completed by mid-2024.
- Implemented new benefits programs on the payroll side, such as Health Savings Account.



## OPERATING PERFORMANCE INDICATORS

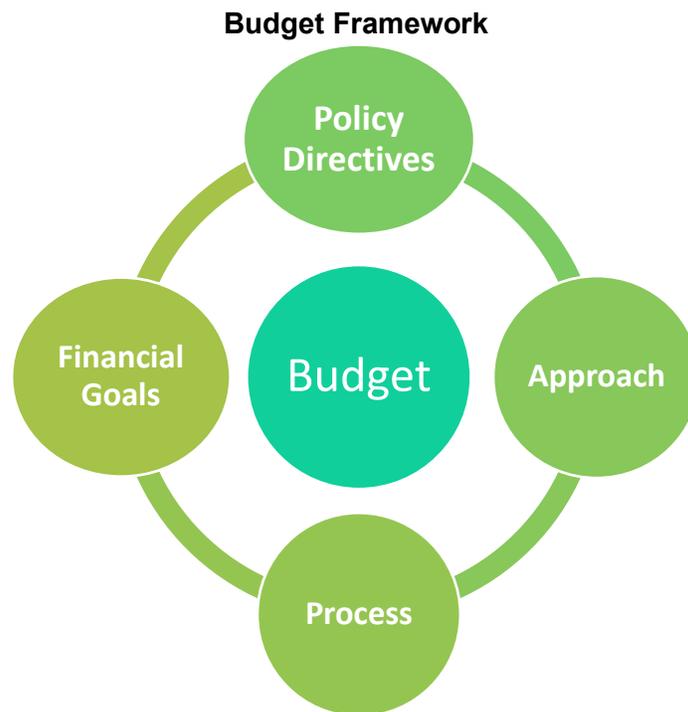
<b>Garfield County, Colorado</b>					
<b>Operating Indicators By Function/Program</b>					
<b>Last Ten Fiscal Years</b>					
	2022	2021	2020	2019	2018
<b>General Government</b>					
Number of Employees	114	116	120	115	115
Building(s) Sq. footage	64,882	64,882	64,882	64,882	64,882
Service Level					
Tax notices	31,264	31,156	31,902	29,577	29,420
Documents recorded	13,415	21,149	17,688	14,374	14,121
Number of active voters	36,594	35,760	36,339	32,608	32,652
Parcels assessed	31,264	31,156	31,902	31,851	31,679
Building permits issued	265	299	252	200	218
<b>Public Safety</b>					
Number of Employees	170	170	175	174	173
Building(s) Sq. footage	138,043	138,043	138,043	138,043	138,043
Service Level					
Calls for law enforcement service	20,806	20,827	23,763	26,059	96,945
Jail bookings	1,945	1,732	1,655	2,779	2,550
Useful public service clients sentence	690	508	274	947	700
<b>Public Works</b>					
Number of Employees	49	53	56	62	62
Building(s) Sq. footage	102,940	102,940	102,940	102,940	87,250
Service Level					
Miles of road maintained	746	746	746	746	759
<b>Health and Welfare</b>					
Number of Employees	139	140	145	144	144
Building(s) Sq. footage	67,984	67,984	67,984	67,984	67,984
Service Level					
Immunizations	6,899	13,745	4,055	6,578	6,418
Birth certificates	712	645	690	705	732
Death certificates	390	389	380	364	344
Human Services caseload	13,961	11,791	11,791	11,003	11,402
<b>Culture and Recreation</b>					
Number of Employees	5	6	7	7	7
Building(s) Sq. footage	134,418	134,418	134,418	134,418	134,418
Service Level					
Fairground service days	356	232	90	356	355
County Fair attendance (ticket sales)	15,000	10,573	0	9,705	8,852
<b>Business-type Activities</b>					
Number of Employees	9	8	9	9	9
Building(s) Sq. footage	6,640	6,640	6,640	6,760	6,760
Service Level					
Cubic yds of landfill space consumed	63,899	59,830	63,498	58,762	48,970
<b>Intergovernmental</b>					
Number of Employees	3	3	3	3	3
Building(s) Sq. footage					

## SECTION IV – BUDGET PROCESS

### ANNUAL BUDGET PROCESS

Garfield County prepares a budget for the forthcoming fiscal year as required by Local Government Budget Law of Colorado. The Finance Department Director is designated as the responsible party for preparing the budget and submitting to the Board of County Commissioners. Preparing the budget is a lengthy process that begins in the second quarter and culminates in the final presentation of the budget in November or December of the current year. The county’s budget development process provides a comprehensive and participatory methodology for creation of a budget plan that addresses the needs of residents through effective management of county resources. The budget process provides ample opportunity for public review and comment.

First a discussion takes place with the Board of County Commissioners to review preliminary projections and establish the approach in preparing the budget. The purpose of this discussion is for the BOCC to provide direction on short-term and long-term planning, provide guidelines for developing the budget and to define priorities to aid in final decision-making.



Guidance provided during this discussion includes defining policy directives in terms of broad goals, specific projects and staffing levels for 2024, long range objectives for 2024 and beyond. Financial strategies, contingency planning and desired reserve levels, debt issuance and management are also considered. Guidance on the preferred budget approach defines the

relationship between revenues and expenditures, i.e., policy on balancing the budget, and the budget methodology used as the basis for initializing the budget within the accounting system.

The direction received from the BOCC is then presented to Elected Officials and Department Heads at the annual budget kick-off meeting. At this meeting, budget managers for all county offices and departments are provided with the forms, schedules and instructions they need to prepare their budget for the upcoming year. The calendar for the preparation of the 2024 budget was as follows:

<b>Event/purpose</b>	<b>Date/Deadline</b>	<b>Responsibility</b>
<b>Budget Strategy &amp; Direction</b>	June 19, 2023	BOCC
<b>Budget Kick-Off Meeting</b>	July 17, 2023	Budget Officer
<b>Base Budget Information Due</b>	August 11, 2023	Department and Office Budget Managers
<b>Department/Office Budget Reviews</b>	September 9-22, 2023	Budget Officer, BOCC Representative, Budget Managers
<b>Proposed Budget Presentation</b>	October 9, 2023	Budget Officer, BOCC
<b>Proposed Budget Public Hearings</b>	October 10, 2023 October 17, 2023 October 25, 2023	Budget Officer, BOCC, Department and Office Budget Managers
<b>Final Budget Adoption</b>	December 11, 2023	Budget Officer, BOCC

During the county’s strategic planning process, departments and offices define their goals and objectives for the upcoming year. These goals and objectives assist the budget managers in preparing their department or office budgets and are detailed in Section II – Strategic Plan. All revenue, operating and capital expenditure and staffing budgets are submitted to the Finance Department Head by the deadline established in the budget calendar.

This expenditure and revenue data are then compiled by fund, reviewed and modified as needed and a consolidated preliminary countywide budget model is prepared. Various budget scenarios are then developed using different revenue, expenditure and fund balance assumptions in conjunction with the budget goals and objectives of the Board of County Commissioners.

In addition to operational and personnel-related expenses, non-recurring expenditures must also be submitted. Non-recurring expenditures include specific expenses that are not recurring operating expenditures, but are generally one-time purchases such as capital equipment, infrastructure or facility projects, or other special projects. Requests for these one-time expenditures are submitted using a capital expense request worksheet.

Once the preliminary budget numbers have been received a series of reviews takes place with each of the departments, county Administration and a representative from the BOCC.

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## BUDGET AND FINANCIAL POLICIES

### **Purpose**

The purpose of Garfield County's budget and financial policies are to serve as a foundation for long- and short-range planning, facilitate decision making, and provide direction to staff for handling the county's day-to-day financial business. These policies also serve as a blueprint to achieving the fiscal stability necessary to carry out the county's mission, vision and values. Because of the broad and diverse nature of the county's offices and departments it is critical to have written, clearly defined policies which minimize the risk of developing conflicting or inconsistent goals and objectives causing negative impacts on the overall financial position of Garfield County.

### **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 Comprehensive Annual Financial Report (CAFR) in conformance with GAAP.

### **Fund Accounting**

Pursuant to GASB 34 the principal role of funds in the new financial reporting model is to demonstrate fiscal accountability. While there are no limits to the number of individual funds a government elects to use, a basic principle of governmental accounting recommends that the entity use the smallest number of individual funds possible, consistent with its particular circumstances. Garfield County has 19 funds, which are broken out into three classifications: Governmental, Proprietary and Fiduciary Funds.

The general ledger is organized on the basis of these funds and the fund's classification and maintained in conformance with GAAP. Each fund is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that consist of assets, liabilities, fund equity, revenues and expenditures. The fund structure in the audited financial statements is different from the budgetary fund structure since the county does not budget for Agency Funds or Asset and Liability Funds. Therefore, these funds are not included in the budget document. For the purposes of the budget there are 19 funds.

In accordance with GAAP, the county's General Fund is considered a major fund. Other major funds include the Road and Bridge Fund, Human Services Fund and Capital Expenditures Fund. If a fund is not considered to be a major fund it is categorized as a non-major fund. Funds must be reported as major funds if they meet both of the following criteria:

- An individual governmental fund reports at least ten percent of any of the following: a) total governmental fund assets, b) total governmental fund liabilities, c) total governmental fund revenues, or d) total governmental fund expenditures.
- An individual governmental fund reports at least five percent of the aggregated total for both governmental funds and enterprise funds of any one of the items for which it met the ten percent criterion.

Special revenue funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. The county's enterprise fund, Solid Waste Disposal Fund, is used to report the activity for which a fee is charged to external users for goods and services. The county's internal service fund, Motor Pool Fund, is used to report the activity that provides good and services to other funds and departments (functional units).

Agency funds are used to report resources held by the reporting government in a purely custodial capacity, which is why they are not included in the budget process. Agency funds typically involve only the receipt, temporary investment, and remittance of fiduciary resources to individuals, private organizations, or other governments. Garfield County 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

**DEPARTMENT/FUND MATRIX**

Shown below is a matrix correlating the relationship between the county’s departments and its governmental funds:

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	✓									✓	✓

The following funds were not included as they have a zero balance or are ‘pass through’ funds: Conservation Trust, Emergency Reserve, Livestock Auction, Oil and Gas Mitigation, and Garfield County Grant Fund.

**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 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 budget 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 board 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 budget and in-depth analysis of any significant variances. Elected Officials and Department Heads are responsible for reviewing their budgets on a monthly basis and investigating any unusual variances. The Elected Official

or Department Head should contact the Finance Department for needed adjustments or prepare a Posting Correction Request Form and submit to Finance.

## **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. It 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 revenues available to meet ongoing debt payments.

The legal debt limit is calculated at is 1.5 percent of total assessed value. The total assessed value in 2023 is \$3,994,438,810 and therefore the legal debt limit is \$59,916,582. 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 as 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.

## **Carry Overs**

Carry overs for operating expenditures are not allowed. Carry overs 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 January for review and approval.

### **Interfund Transfers**

Interfund transfers are necessary in order 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 the funds are restricted or committed in their use as follows:

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

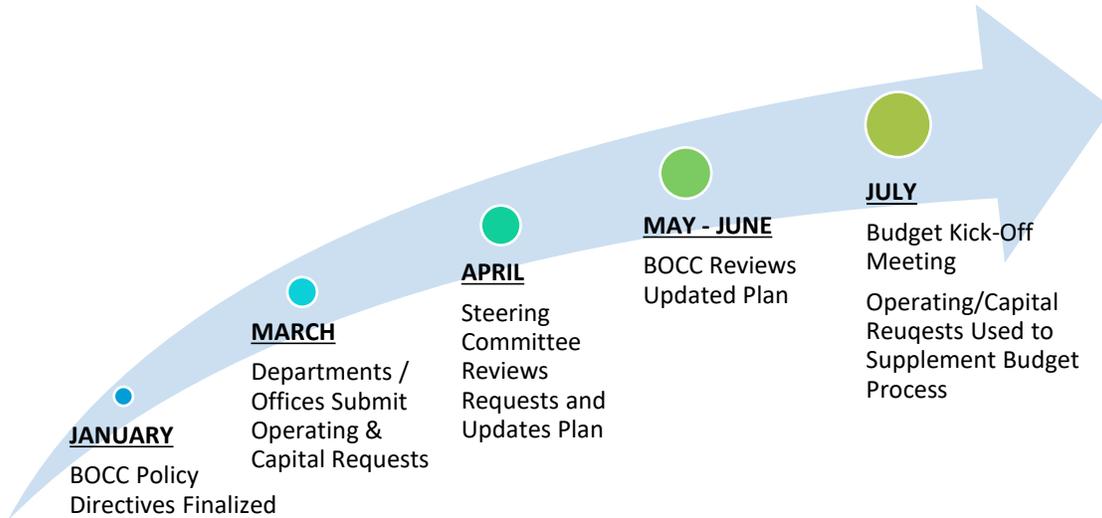
The Five-Year Capital Improvement Plan is approximately a three-month process that is reviewed and updated annually prior to the regularly scheduled budget kick-off meeting in July. Data gathering for the plan is both qualitative and quantitative, internal and external. The county convened a budget team composed of an elected official, administration and staff. This budget team 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 deductions 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; and
- 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 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.

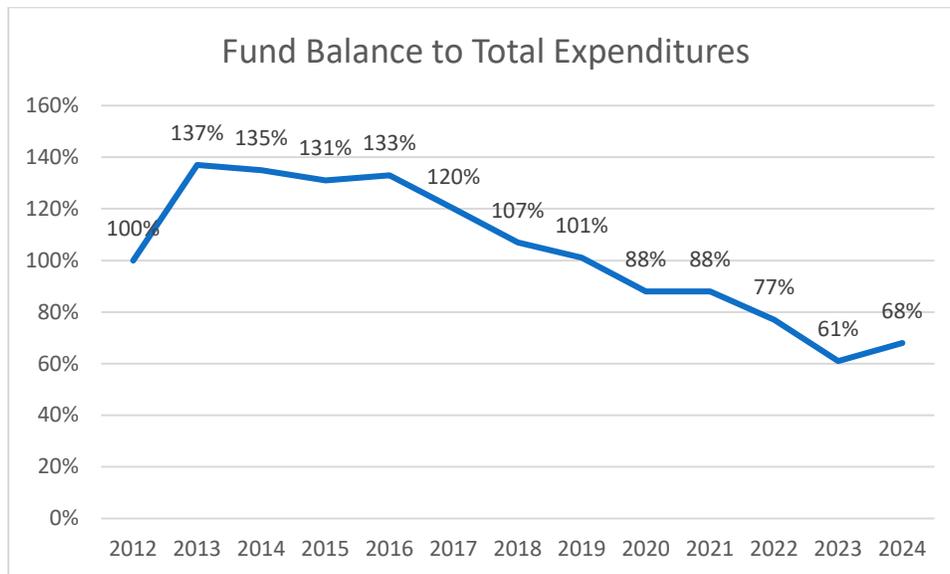


### Financial Performance Measures

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 targets.



**Fund Balance to General Fund Expenditures Ratio**

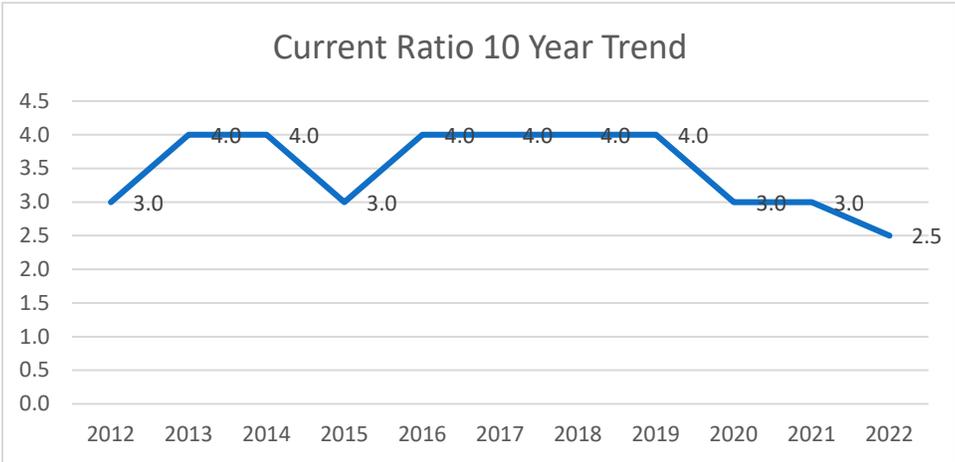
The 2023 end of year estimated unassigned fund balance in the General Fund is \$29,162,863 and projected to be \$31,249,968 at the end of 2024. At the end of 2024, the projected General Fund balance will be 43 percent of the General Fund total expenditures.

**Fund Balance to General Fund Revenues Ratio**

At the beginning of 2024 the county’s unassigned fund balance in the General Fund is projected at approximately 39 percent of regular General Fund operating revenues. The General Fund has sufficient working capital to meet the 2024 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 2.5:1 at the end of 2022. While considered strong, it is 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. Nearly 41 percent of the county’s total revenue is related to property tax, and 58.5 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 had built up a healthy fund balance to assure stable levels of service during the economic challenges we are faced with. While a steady decline in the fund balance of 34% in the last five years, Garfield County has continued to maintain service levels.

The forecast beyond 2024 anticipates property tax revenues to stabilize over the next decade, which is the county’s primary source of revenue. Natural gas prices and production levels in

Garfield County are showing signs of small increases, which results in increased tax revenue to the county. Legislation at the state level is also arguably playing a role in the delayed issuance of drilling permits and industry investment activity.

Sales tax revenue continues to grow 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 slow modest increases in revenue for the foreseeable future as it relates to sales tax and property tax. With this revenue projected to remain constant, the county is taking a proactive approach and 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 that the cost of maintaining current service levels will have in the years ahead.



# SECTION V – BUDGET OVERVIEW

## BUDGET SUMMARY

The Garfield County adopted budget appropriated \$131,375,734 in funding as follows:

FUND	Appropriation
General	71,899,194
Public Health	4,487,436
Road & Bridge	10,942,462
Human Services	28,827,272
Community Events	889,619
Conservation Trust	250,000
Airport	2,819,453
Clerk & Recorder EFTF	13,300
Livestock Auction	1,209,000
Commissary	105,000
Retirement	1,722,267
Oil & Gas Mitigation	500,000
Capital Expenditures	2,768,126
Traveler’s Highland	738
Solid Waste Disposal	2,505,165
Motor Pool	2,436,702
<b>Total Appropriation</b>	<b>\$131,375,734</b>

The 2023 budget estimates \$128,250,332 in total revenues and appropriates \$131,375,734 in total expenditures. The difference is taken from fund balances and will be used for discretionary grants and capital expenditure projects. Expenditures have increased approximately \$1.6 million, or 1.25 percent, from the 2023 adopted budget.

The operating budget has revenues in excess of expenditures by \$7,138,491 which is, therefore, balanced. The county’s operating expenditures are budgeted at \$115,567,668 and operating revenues at \$122,706,159. Operating efficiencies and prudent cost reductions produced this result.

Capital expenditures are budgeted at \$7,083,090 across multiple Funds and include capital in support of operations and replacement capital. Significant capital expenditures include various facilities upgrades and improvements, heavy equipment replacements, road and bridge infrastructure projects and replacement vehicles for the General Pool.

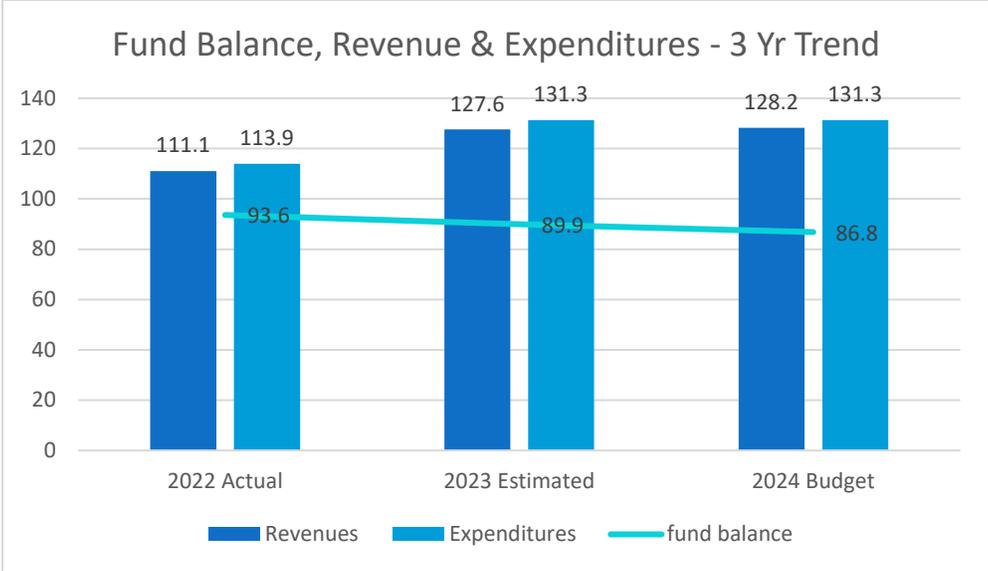
Discretionary expenditures total \$8,724,976 which includes community events such as the county fair, public transportation grants, grants to other governments and grants to various non-profits.

The total personnel budget increased by 6.8 percent from the 2023 adopted budget and includes health insurance coverage increase; a performance pay increase of 6.0 percent; and does not include a hiring lag/vacancy savings adjustment. The total budgeted headcount for 2024 is 502. This is an increase of 7 over the prior year adopted budget.

Overall, the 2024 budget enables Garfield County to continue to provide high levels of service to its citizens, invest in prudent capital improvements, support municipalities with key infrastructure projects and maintain its strong financial position.

**Combined Statement of Revenues, Expenditures, and Changes in Fund Balance**  
*\*includes interfund transfers*

	2022 Actual	2023 Estimated	2024 Budget
<b>Revenue</b>			
Taxes	50,093,914	53,353,361	70,926,465
Intergovernmental	43,544,195	47,249,889	35,091,661
Charges for Services	12,760,156	13,520,949	14,215,440
Contributions	1,316,719	1,147,809	1,206,724
Fines and Forfeitures	206,979	129,000	139,000
Investment Earnings	(1,147,724)	2,514,620	1,967,289
Licenses and Permits	109,081	117,522	116,000
Miscellaneous Revenue	4,755,302	4,562,346	4,587,753
<b>Revenue Totals</b>	<b>\$111,638,622</b>	<b>\$127,595,496</b>	<b>\$128,250,332</b>
<b>Expenditures</b>			
Salaries and Wages	32,625,329	38,615,930	41,352,669
Employee Benefits	16,552,071	19,480,406	20,624,021
Professional & Tech Services	8,039,353	11,488,031	11,955,911
Purchased Property Services	2,023,139	2,527,900	3,155,456
Other Purchased Services	4,638,397	5,493,905	5,985,013
Supplies	4,767,510	5,330,540	5,719,756
Property/Capital Assets	14,839,828	14,578,555	7,992,928
Other Expenses	38,710,620	33,779,773	34,589,980
<b>Expenditure Grand Totals</b>	<b>\$122,196,249</b>	<b>\$131,295,040</b>	<b>\$131,375,734</b>
<b>Excess Revenue o/(u)</b>	<b>(\$10,557,627)</b>	<b>(\$3,699,544)</b>	<b>(\$3,125,402)</b>
<b>Expenditures</b>			
<b>Fund Balance at year end</b>	<b>\$93,641,427</b>	<b>\$89,941,883</b>	<b>\$86,816,481</b>

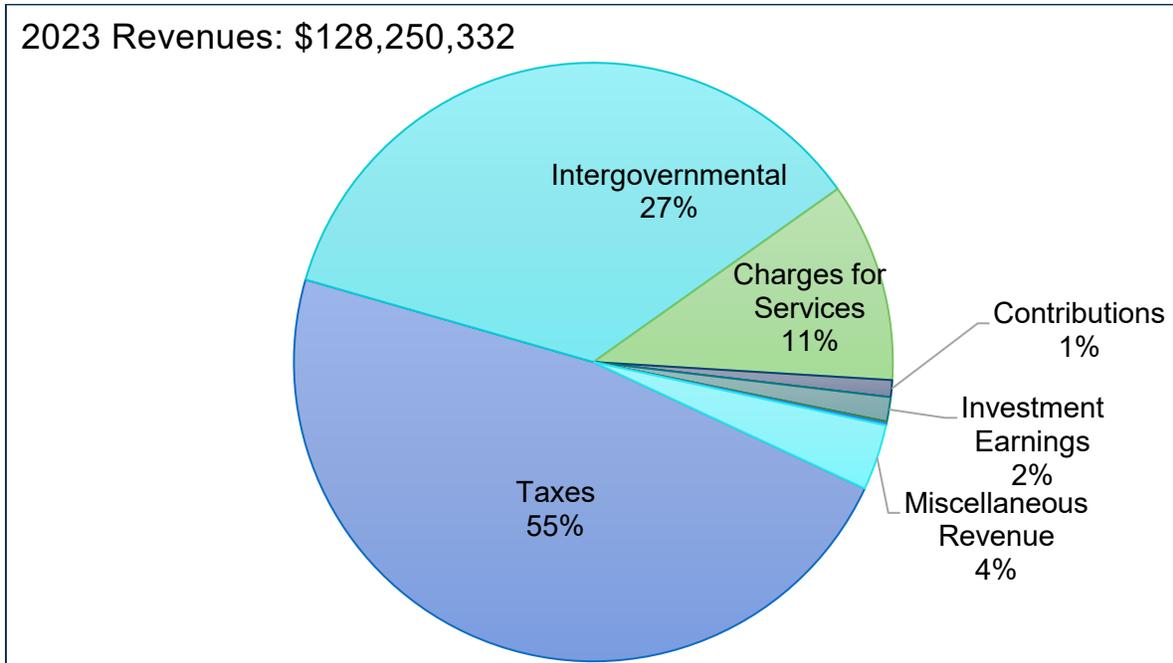


## REVENUES

The 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 \$128,250,332 total revenues projected in 2024, approximately 55 percent is derived from taxes, 27 percent from intergovernmental sources, and 11 percent from charges for services. The remaining 6 percent comprises interfund transfers, licenses and permits, fines and forfeitures, contributions and investment earnings.



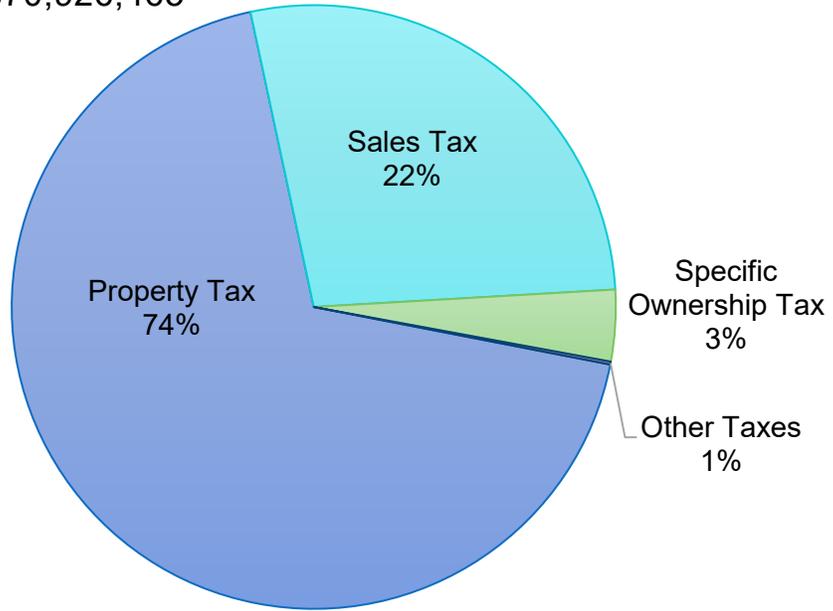
Revenues	2023 Estimated	2024 Budget	Variance	%
Taxes	58,353,361	70,926,465	12,573,104	21.5%
Intergovernmental	47,249,889	35,091,661	(12,158,228)	-25.7%
Charges for Services	13,520,949	14,215,440	694,491	5.1%
Contributions	1,147,809	1,206,724	58,915	5.1%
Fines and Forfeitures	129,000	139,000	10,000	7.8%
Investment Earnings	2,514,620	1,967,289	(547,331)	-21.8%
Licenses and Permits	117,522	116,000	(1,522)	-1.3%
Miscellaneous Revenue	4,562,346	4,587,753	25,407	0.6%
<b>Total</b>	<b>\$127,595,496</b>	<b>\$128,250,332</b>	<b>\$654,836</b>	<b>0.5%</b>

Total revenues, compared to 2023 estimated, will increase by \$654 thousand (0.5 percent) in 2024. The increase in total revenues is primarily due additional property tax revenues which is offset by a loss of intergovernmental revenue.

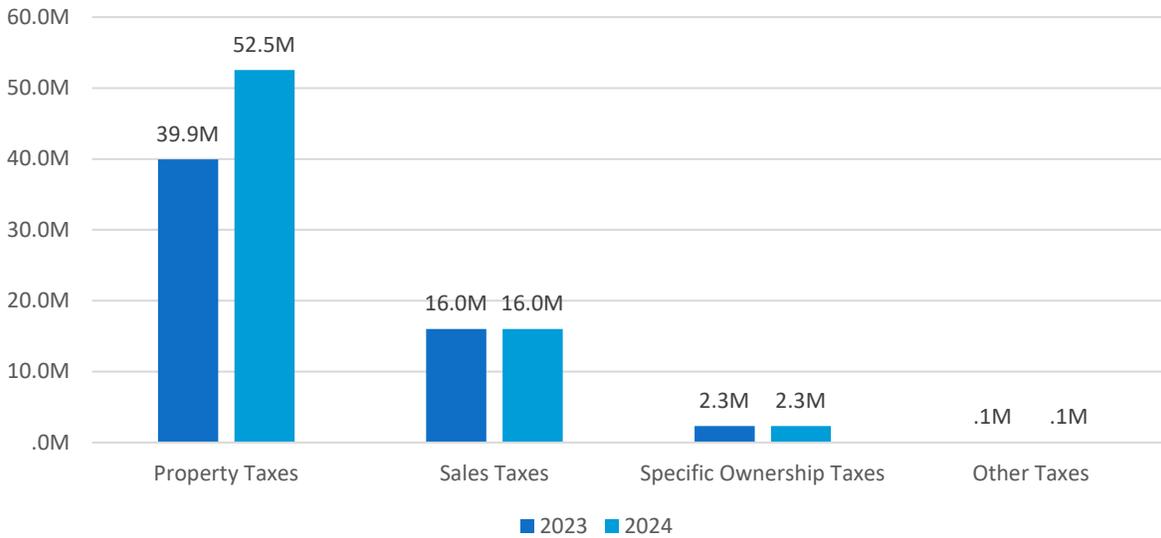
### Tax Revenue

Approximately 55 percent of total revenues are derived from taxes. At \$70.9 million, the majority (74 percent), comes from property tax. Sales tax accounts for 22 percent or \$16 million of tax revenues, and the remainder is comprised of Specific Ownership Taxes, Motor Vehicle Special Assessment taxes and delinquent 2023 property taxes.

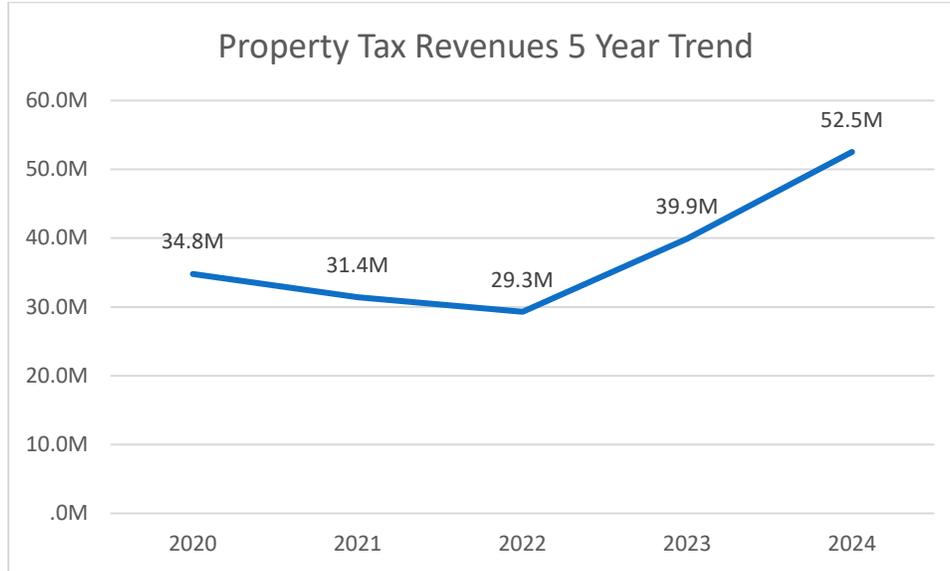
Tax Revenues: \$70,926,465



2023 v. 2024 Tax Revenue



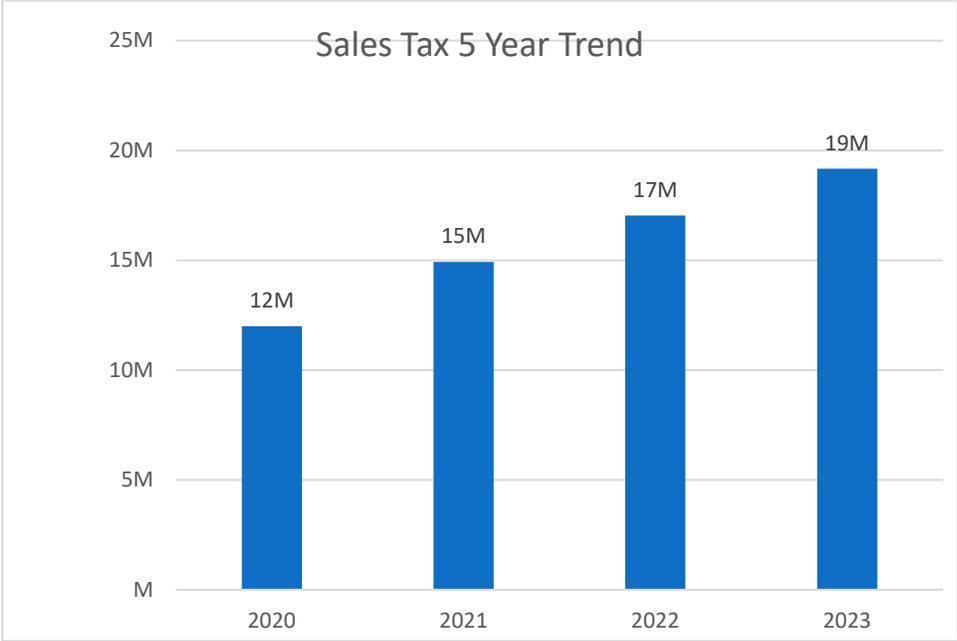
Based upon the Certification of Assessed Values provided by the Garfield County Assessor, property tax revenues are projected to increase by \$12.5 million in 2024. This is due, in part, to an increase in assessed valuations 2023. Oil and gas production in Garfield County accounts for approximately 58 percent of total assessed values.



The levy for Travelers Highland PID is 50 mills and its property tax revenue is budgeted at \$36,883. Garfield County’s gross mill levy in 2024 is 13.655. The County issued a temporary mill levy credit in 2024 of 0.5 mills in an effort to decrease the property tax burden for residents, resulting in temporary net mill levy of 13.155 for 2024. The mill levy for the county is allocated among various county funds as follows:

FUND	2024 RECOMMENDED MILL LEVY					
	NET ASSESSED VALUE	GROSS MILL LEVY	TEMPORARY MILL LEVY CREDIT	NET MILL LEVY	%	PROPERTY TAX
GENERAL FUND	\$ 3,990,678,970	11.640	0.5	11.140	85.26	\$ 44,456,164
ROAD & BRIDGE FUND	\$ 3,990,678,970	0.094		0.094	0.71	\$ 375,124
HUMAN SERVICES FUND	\$ 3,990,678,970	0.519		0.519	3.37	\$ 2,071,162
RETIREMENT FUND	\$ 3,990,678,970	0.467		0.467	3.55	\$ 1,863,647
CAPITAL FUND	\$ 3,990,678,970	0.935		0.935	7.11	\$ 3,731,285
<b>TOTAL</b>	<b>\$ 3,990,678,970</b>	<b>13.655</b>	<b>0.5</b>	<b>13.155</b>	<b>100.00</b>	<b>\$ 52,497,382</b>

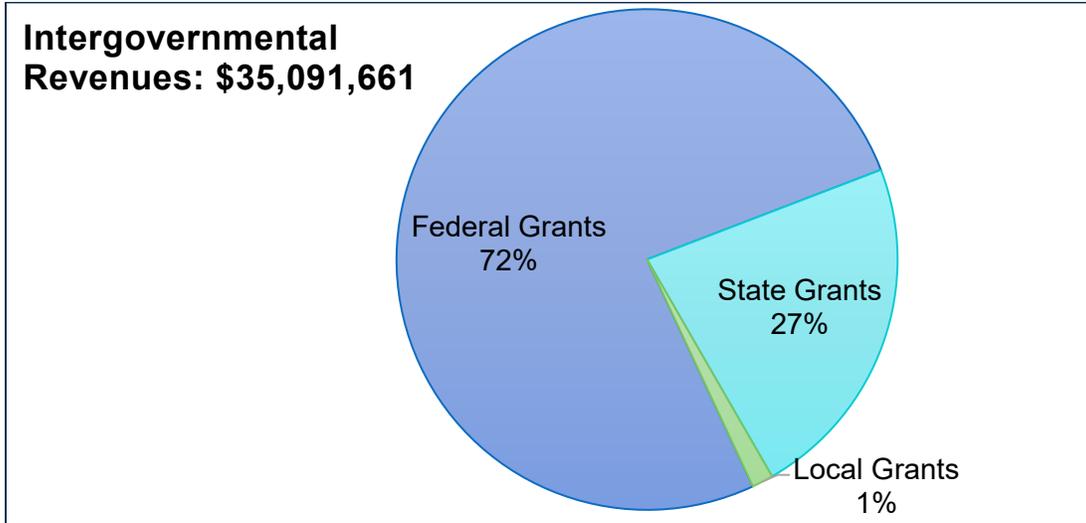
Sales tax collections on a countywide basis continue to increase as the economy continues to show significant signs of steady of improvement.



**Intergovernmental Revenue**

In 2023 intergovernmental revenues are budgeted at \$35,091,661. This is a decrease of 25.7 percent from 2023, primarily due to less COVID federal funding. The Federal Government is the largest source of revenues at \$25.1 million, followed by the State of Colorado at \$9.5 million. Local intergovernmental revenues are \$423 thousand.

Intergovernmental Revenues by Source	2023 Estimated	2024 Budget	Variance	%
Federal Grants	35,294,961	25,108,273	(10,186,688)	-29%
State Grants	11,521,746	9,560,381	(1,961,365)	-17%
Local Grants	433,182	423,007	(10,175)	-2%
<b>Total Intergovernmental</b>	<b>\$47,249,889</b>	<b>\$35,091,661</b>	<b>(\$12,158,228)</b>	<b>-26%</b>



Operating grants of \$24 million account for 69% 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 \$9 million or 26 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 \$14,215,440 in revenues for 2024, an increase of 5.0 percent from the 2023 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 \$1,967,289 for 2024, which is higher than earnings received in 2022 but less than what is estimated in 2023, which was a record year. The budget is based upon projections provided by the county’s investment advisor.

**Other Revenue**

The remainder of county budgeted revenues amount to \$6,049,477 and are as follows:

<b>Other Revenues</b>	<b>2024 Budget</b>
Contributions	1,206,724
Fines and Forfeitures	139,000
Licenses and Permits	116,000
Miscellaneous Revenue	4,587,753
<b>TOTAL</b>	<b>\$6,049,477</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 asset’s book value and market value.

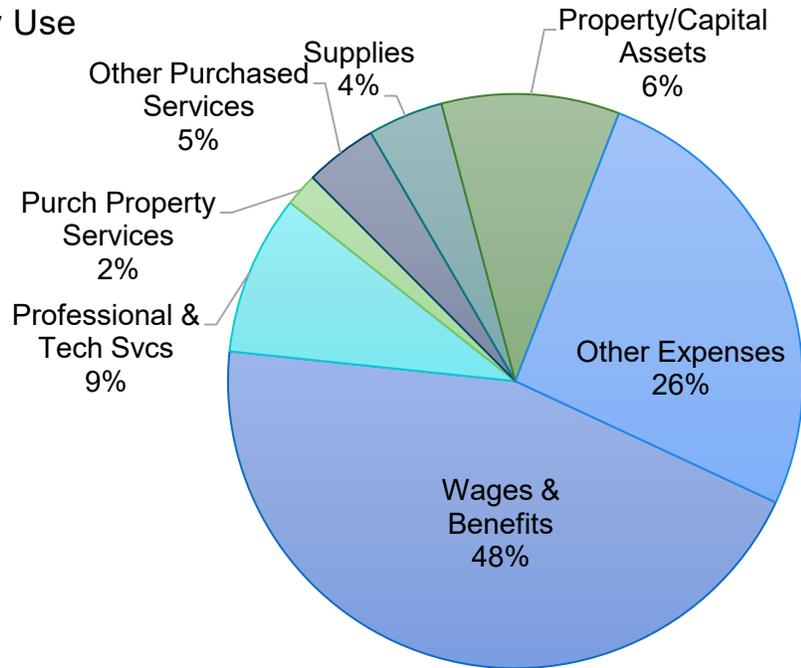
**EXPENDITURES**

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.

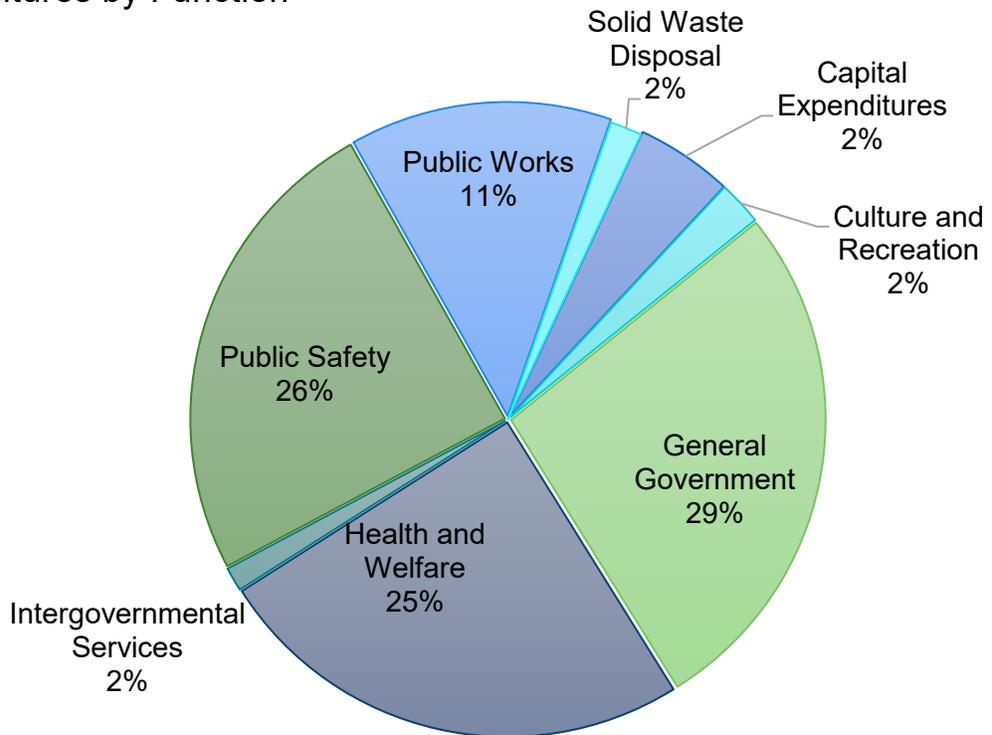
Total 2024 budgeted expenditures are \$131,375,734. This represents an increase of 1.6 percent from 2023 adopted budget. The three-year trend of expenditures and use of funds is as follows:

<b>EXPENDITURES</b>	<b>2022 Actual</b>	<b>2023 Estimated</b>	<b>2024 Budget</b>
Wages and Benefits	49,177,400	58,096,336	61,976,690
Professional & Technical Services	8,039,353	11,488,031	11,955,911
Purchased Property Services	2,023,139	2,527,900	3,155,456
Other Purchased Services	4,638,397	5,493,905	5,985,013
Supplies	4,767,510	5,330,540	5,719,756
Property/Capital Assets	14,839,828	14,578,555	7,992,928
Other Expenses	38,710,620	33,779,773	34,589,980
<b>TOTAL EXPENDITURES</b>	<b>\$122,196,249</b>	<b>\$131,295,040</b>	<b>\$131,375,734</b>

2024 Expenditures by Use

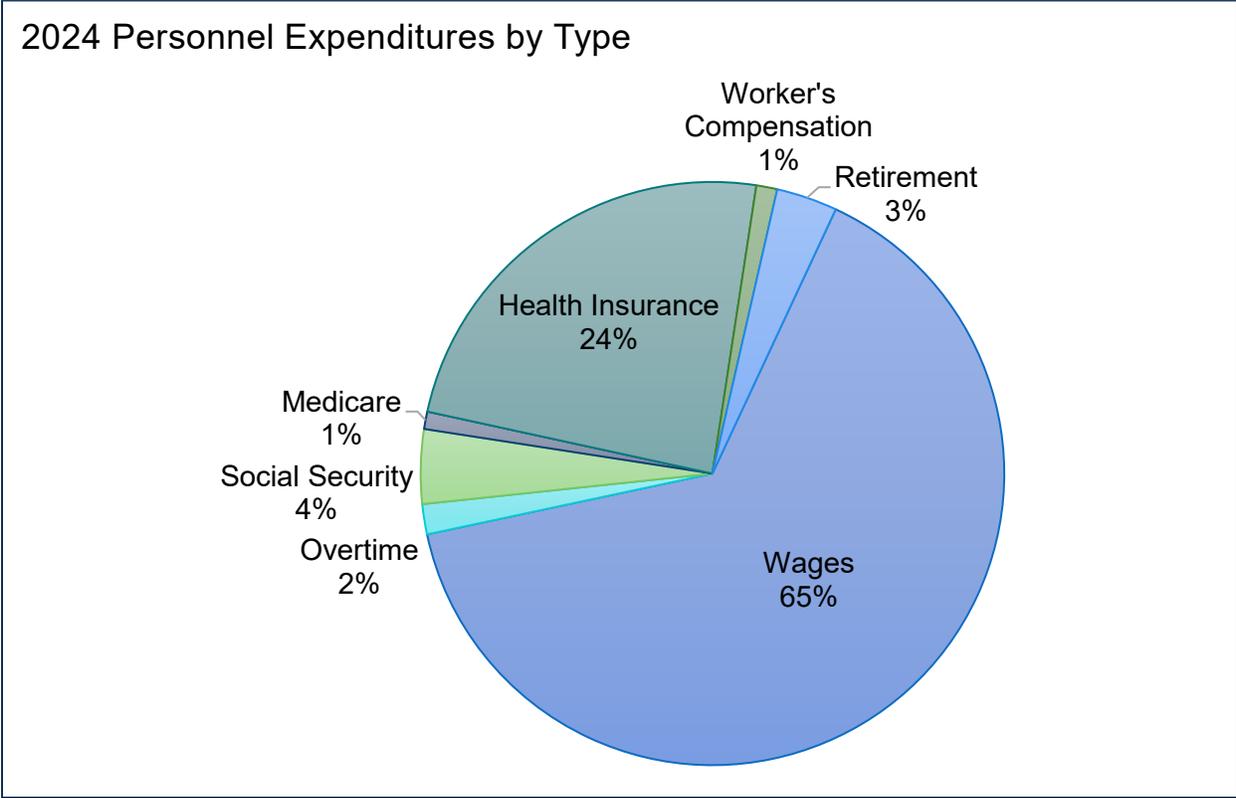


2024 Expenditures by Function



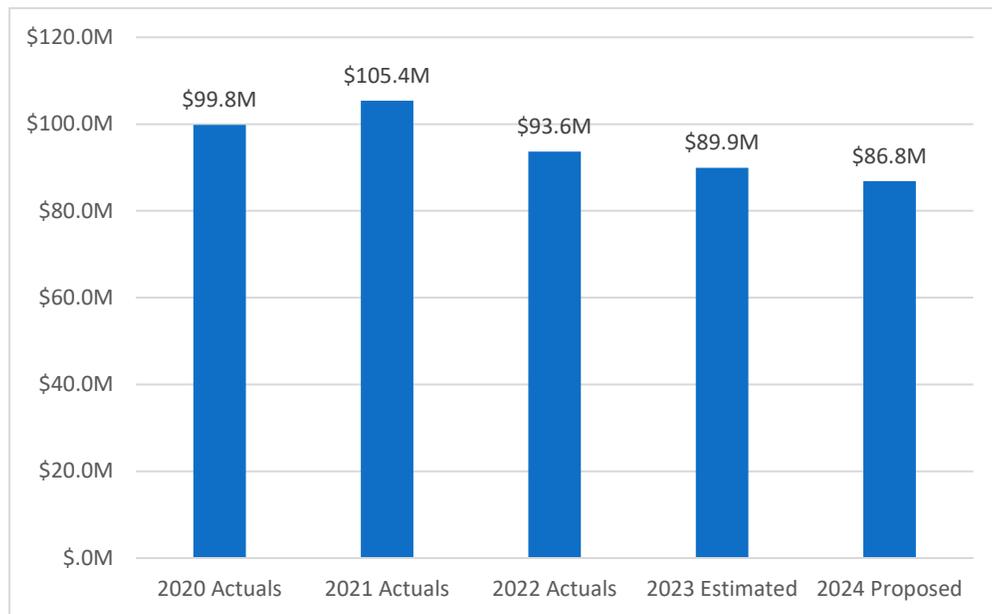
### Personnel Costs

In 2024 total personnel costs are budgeted at \$61,976,690, which is a 6.8 percent increase from the 2023 adopted budget. This includes health insurance coverage with an increase in cost of 3.5 percent; a performance pay increase of 6.0 percent; with no hiring lag/vacancy savings adjustment budgeted. Also included in this year's personnel budget is the continuation of the county's health and wellness education program. The total headcount of 502 is an increase of 7 compared to the 2023 adopted budget.



## FUND BALANCE

Fund balance is defined as the difference between assets and liabilities. The estimated end of the year fund balance for 2024 is projected to decrease by 3 percent over year end 2023. 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 2024 the overall fund balance is projected to decline by \$3.1 million (3 percent). As mentioned previously, 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. Between 2016 and 2022 property tax revenues had been declining due to lower oil and gas. In 2023 and 2024 we are seeing those revenues begin to increase; however, the Board of County Commissioners does not intend to draw down on fund balances in a significant manner in the future. Individual fund balances with significant changes are as follows:

- The General Fund balance will increase by 7 percent, or \$2 million due to higher property tax revenues, which is being offset by increasing insurance costs, merit increases and discretionary grant funding, as well as a temporary mill levy reduction.
- The Public Health Fund balance will decrease by 36 percent, or \$1.1 million mostly due to decreased intergovernmental revenue related to the pandemic.
- The Human Services Fund balance will decrease by 99 percent, or \$3 million due to the a decrease in property tax revenues and intergovernmental revenue and increased operational costs related to the pandemic.

FUND	Estimated Fund	Proposed Budget	Proposed Budget	Budgeted Fund
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	<b>Balance 12/31/2023</b>	<b>2024 Revenues</b>	<b>2024 Expenditures</b>	<b>Balance 12/31/2024</b>
<b>100</b> General Fund	29,162,863	73,986,299	71,899,194	31,249,968
<b>119</b> Public Health Fund	3,186,857	3,352,203	4,487,436	2,051,624
<b>120</b> Road & Bridge Fund	13,580,341	8,740,824	10,942,462	11,378,703
<b>121</b> Human Services Fund	3,025,892	25,818,179	28,827,272	16,799
<b>123</b> Community Events Fund	336,115	1,031,550	889,619	478,046
<b>124</b> Conservation Trust Fund	306,417	250,200	250,000	306,617
<b>125</b> Emergency Reserve Fund	3,630,811	0	0	3,630,811
<b>126</b> Airport Fund	3,980,457	3,074,728	2,819,453	4,235,732
<b>127</b> Clerk & Rec EFTF Fund	58,549	12,020	13,300	57,269
<b>128</b> Traffic Study Fund	980,869	0	0	980,869
<b>129</b> Livestock Auction Fund	61,191	1,209,000	1,209,000	61,191
<b>130</b> Commissary Fund	116,731	105,000	105,000	116,731
<b>133</b> Retirement Fund	1,984,984	1,938,647	1,722,267	2,201,364
<b>135</b> Oil & Gas Mitigation Fund	15,298,804	0	500,000	14,798,804
<b>136</b> Garfield Cnty Grant Fund	5,000	0	0	5,000
<b>150</b> Capital Expenditures Fund	4,506,853	3,881,285	2,768,126	5,620,012
<b>187</b> Traveler's Highland PID Fund	282,990	39,083	738	321,335
<b>200</b> Solid Waste Disposal Fund	4,725,566	2,346,000	2,505,165	4,566,401
<b>210</b> Motor Pool Fund	4,710,594	2,465,314	2,436,702	4,739,206
<b>FUND TOTALS</b>	<b>\$89,941,883</b>	<b>\$128,250,332</b>	<b>\$131,375,734</b>	<b>\$86,816,481</b>

To ensure individual funds have sufficient balances to operate efficiently and effectively, various interfund transfers are budgeted to take place in 2024. Transfers from the General Fund to other funds totaling \$1,960,000 include:

- \$1,200,000 to the Public Health Fund for operations;
- \$250,000 to the Livestock Auction Fund to ensure there is adequate fund balance during the auction;
- \$500,000 to the Community Events Fund ensure adequate funds are available for Garfield County Fair; and
- \$10,000 to the Landfill for BOCC sponsored programs.

Transfers to the General Fund from other funds totaling \$750,000 include:

- \$250,000 from the Livestock Auction Fund as a reimbursement once the auction is complete;
- \$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 projected 2024 beginning fund balance is \$29.1 million with a projected ending balance of \$31.2 million. Budgeted revenues are \$73.9 million and expenditures \$71.8 million.

REVENUES	2022 Actual	2023 Estimated	2024 Budget
Taxes	41,463,532	47,438,255	57,654,283
Charges for Services	5,712,946	5,954,864	6,463,080
Intergovernmental	9,717,331	13,768,962	5,211,771
Investment Earnings	(1,584,295)	2,500,750	1,952,600
Licenses and Permits	8,228	7,000	6,000
Fines and Forfeitures	134,946	115,000	125,000
Miscellaneous Revenue	1,946,719	1,489,006	1,620,341
Contributions	1,022,159	845,000	953,224
<b>TOTAL</b>	<b>\$58,421,565</b>	<b>\$72,118,837</b>	<b>\$73,986,299</b>

EXPENDITURES	2022 Actual	2023 Estimated	2024 Budget
Salaries and Wages	20,529,597	24,599,478	26,009,478
Employee Benefits	8,758,655	10,528,629	10,889,194
Professional & Tech Services	4,326,634	5,029,901	6,232,333
Other Purchased Services	3,895,295	4,515,992	4,933,530
Purchased Property Services	1,302,728	1,472,160	1,676,488
Supplies	2,281,668	2,283,496	2,556,646
Property/Capital Assets	634,148	592,855	715,510
Other Expenses	17,936,635	18,183,692	18,886,015
<b>TOTAL</b>	<b>\$59,665,360</b>	<b>\$67,206,203</b>	<b>\$71,899,194</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 2024 estimated beginning fund balance is \$4.5 million with a projected ending fund balance of \$5.6 million. Estimated revenues are \$3.8 million and expenditures of \$2.7 million.

<b>REVENUES</b>	<b>2022 Actual</b>	<b>2023 Estimated</b>	<b>2024 Budget</b>
Taxes	2,163,071	2,894,588	3,881,285
Intergovernmental	409,051	3,900,472	0
Miscellaneous Revenue	0	0	0
<b>TOTAL</b>	<b>\$2,572,122</b>	<b>\$6,833,269</b>	<b>\$3,881,285</b>

<b>EXPENDITURES</b>	<b>2022 Actual</b>	<b>2023 Estimated</b>	<b>2024 Budget</b>
Property/Capital Assets	2,225,403	7,249,681	2,693,500
Other Expenses	42,602	55,000	74,626
<b>TOTAL</b>	<b>\$2,268,004</b>	<b>\$7,304,681</b>	<b>\$2,768,126</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. The estimated 2024 beginning fund balance is \$3.0 million with a projected ending fund balance of \$16.7 thousand. Estimated revenues are \$25.8 million and expenditures of \$28.8 million.

<b>REVENUES</b>	<b>2022 Actual</b>	<b>2023 Estimated</b>	<b>2024 Budget</b>
Taxes	11,803	1,374,455	2,151,162
Intergovernmental	26,635,465	22,336,355	23,531,717
Miscellaneous Revenue	21,287	14,000	14,000
Contributions	21,405	58,800	53,800
Charges for Services	48,553	46,500	47,500
Fines and Forfeitures	0	15,000	20,000
Investment Earnings	3	0	0
<b>TOTAL</b>	<b>\$26,738,516</b>	<b>\$23,845,110</b>	<b>\$25,818,179</b>

<b>EXPENDITURES</b>	<b>2022 Actual</b>	<b>2023 Estimated</b>	<b>2024 Budget</b>
Salaries and Wages	6,431,446	7,427,006	8,318,040
Employee Benefits	3,591,378	4,110,094	4,559,194
Professional & Tech Services	1,534,989	2,465,073	2,515,828
Property/Capital Assets	125,833	133,515	144,535
Purchased Property Services	8,585	13,329	13,200
Other Expenses	250,740	332,483	359,094
Other Purchased Services	17,503,116	12,830,161	12,827,076
Supplies	75,227	70,748	90,305
<b>TOTAL</b>	<b>\$29,521,312</b>	<b>\$27,382,409</b>	<b>\$28,827,272</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 estimated 2024 beginning fund balance

is \$13.5 million with a projected ending fund balance of \$11.3 million. Revenues are budgeted at \$8.7 million and expenditures of \$10.9 million.

<b>REVENUES</b>	<b>2022 Actual</b>	<b>2023 Estimated</b>	<b>2024 Budget</b>
Taxes	4,791,523	4,625,920	4,726,374
Intergovernmental	3,803,864	4,504,450	3,854,450
Miscellaneous Revenue	222,985	161,000	70,000
Licenses and Permits	89,978	90,522	90,000
Contributions	58,935	0	0
<b>TOTAL</b>	<b>\$8,967,285</b>	<b>\$9,381,892</b>	<b>\$8,740,824</b>

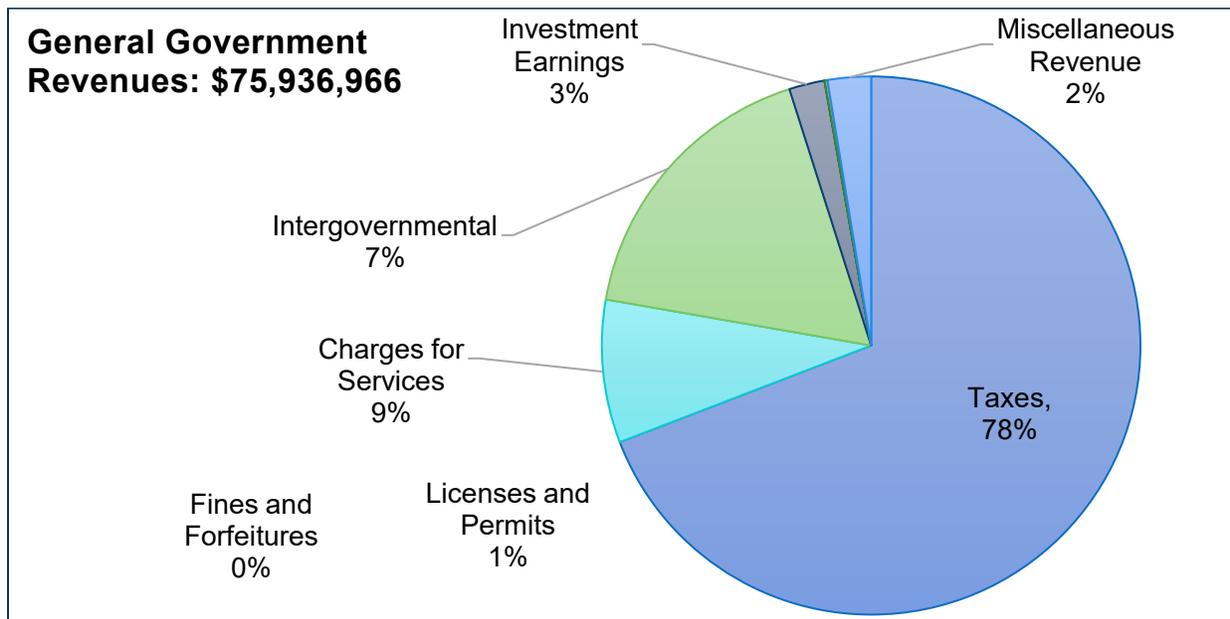
<b>EXPENDITURES</b>	<b>2022 Actual</b>	<b>2023 Estimated</b>	<b>2024 Budget</b>
Salaries and Wages	2,400,809	2,779,332	3,100,076
Employee Benefits	1,363,063	1,556,996	1,686,298
Professional & Tech Services	1,378,977	3,025,581	2,081,558
Supplies	1,180,602	1,706,498	1,676,150
Purchased Property Services	286,940	404,498	780,280
Other Purchased Services	224,483	313,278	303,161
Other Expenses	404,843	387,930	389,939
Property/Capital Assets	1,722,093	3,964,686	925,000
<b>TOTAL</b>	<b>\$8,961,810</b>	<b>\$14,138,799</b>	<b>\$10,942,462</b>

## SECTION VI – GENERAL GOVERNMENT

### GENERAL GOVERNMENT SUMMARY

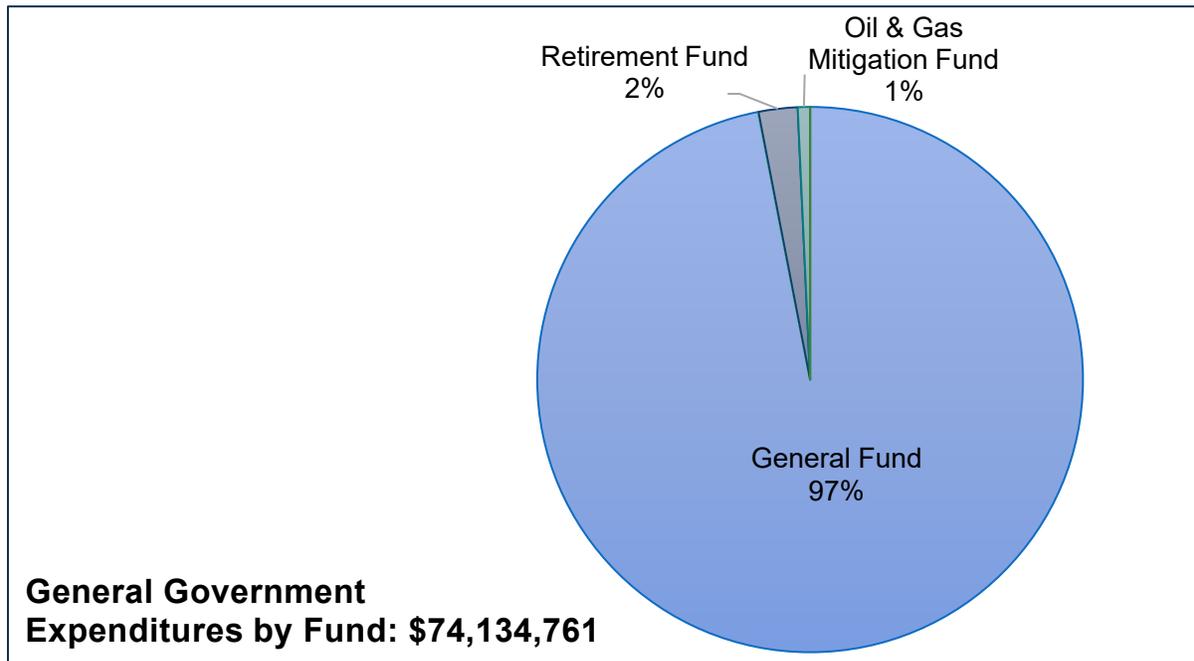
The General Government function includes expenditures for the administrative branch of county government. Services in this category are provided by the Board of County Commissioners, Assessor, Clerk and Recorder, Treasurer, Public Trustee, Surveyor, County Attorney, County Manager, Finance, Human Resources, Information Technology, Procurement, Facilities, Communications and Community Development. Other General Government Funds include the Emergency Reserve Fund, Clerk and Recorder EFTF Fund, Retirement Fund, and the Oil and Gas Mitigation Fund.

The county’s General Government function is primarily funded by taxes, intergovernmental and charges for services.



REVENUES	2022 Actual	2023 Estimated	2024 Budget
Taxes	42,544,862	48,878,024	59,592,930
Charges for Services	5,712,946	5,954,864	6,463,080
Intergovernmental	9,717,499	13,768,962	5,211,771
Investment Earnings	(1,321,965)	2,500,770	1,952,620
Licenses and Permits	8,228	7,000	6,000
Fines and Forfeitures	185,692	115,000	125,000
Miscellaneous Revenue	1,964,462	1,500,006	1,632,341
<b>TOTAL</b>	<b>\$59,833,883</b>	<b>\$73,569,626</b>	<b>\$75,936,966</b>

<b>EXPENDITURES</b>	<b>2022 Actual</b>	<b>2023 Estimated</b>	<b>2024 Budget</b>
Salaries and Wages	20,529,597	24,599,478	26,009,478
Employee Benefits	10,077,698	12,091,644	12,574,188
Professional & Tech Services	4,371,498	5,042,463	6,245,633
Other Purchased Services	3,895,295	4,515,992	4,933,530
Purchased Property Services	1,302,728	1,472,160	1,676,488
Supplies	2,281,668	2,283,496	2,556,646
Property/Capital Assets	634,148	592,855	715,510
Other Expenses	18,458,359	18,711,192	19,423,288
<b>TOTAL</b>	<b>\$61,550,991</b>	<b>\$69,309,280</b>	<b>\$74,134,761</b>



<b>General Government Performance Metrics</b>					
<i>2022 audited financial statements</i>					
	2018	2019	2020	2021	2022
No. of Employees	115	115	120	116	114
No. of Tax Notices	29,420	29,577	31,902	31,156	31,264
No. of Documents Recorded	14,121	14,374	17,688	21,149	13,415
No. of Active Voters	32,652	32,608	36,339	35,760	36,594
No. of Parcels Assessed	31,679	31,851	31,902	31,156	31,264
No. of Building Permits Issued	218	200	252	299	265
No. of Accounts Payable Transactions	12,074	6,572	5,454	5,454	5,270
No. of Payroll Transactions	1,650	1,431	1,425	1,425	1,416
No. of Receipt Transactions	27,592	28,925	20,074	20,074	22,103
No. of Helpdesk Tickets	2,872	2,737	2,245	2,245	2,009
No. of Purchase Orders	1,067	1,050	1,185	1,185	1,057



**GENERAL FUND**

General Fund departments/offices which perform the function of General Government make up the totals below. These are the Board of County Commissioners, Assessor, Clerk and Recorder, Surveyor, Treasurer, Public Trustee, County Attorney, County Manager, Communications, Community Development, Finance, Facilities, Human Resources, Information Technology, Oil and Gas and Procurement. **The Sheriff’s Office, District Attorney’s Office, Coroner’s Office and Criminal Justice Services Department are also accounted for in the General Fund but are included in the Public Safety section of the budget document.**

**General Fund Revenue Summary**

A significant portion of the county’s property tax revenues are deposited in the General Fund for General Government purposes. If needed, interfund transfers can be, and are made, to support other functions and funds.

<b>REVENUES</b>	<b>2022 Actual</b>	<b>2023 Estimated</b>	<b>2024 Budget</b>
Taxes	39,808,836	45,802,505	56,024,289
Charges for Services	4,922,225	5,114,514	5,644,080
Intergovernmental	9,060,157	13,145,105	4,579,000
Investment Earnings	(1,584,295)	2,500,750	1,952,600
Licenses and Permits	8,228	7,000	6,000
Fines and Forfeitures	112,470	100,000	100,000
Miscellaneous Revenue	1,588,296	1,157,907	1,210,841
<b>TOTAL</b>	<b>\$53,915,916</b>	<b>\$67,827,781</b>	<b>\$69,516,810</b>

<b>REVENUES BY</b>	<b>2022 Actual</b>	<b>2023 Estimated</b>	<b>2024 Budget</b>
General	750,000	750,000	750,000
BOCC	789,985	721,875	771,875
Assessor	172,675	113,000	113,000
Clerk & Recorder	1,782,665	1,584,433	1,665,100
Treasurer	722,465	5,269,911	5,216,280
Public Trustee	0	76,198	0
County Attorney	201,493	250,365	279,300
County Manager	23,812	38,500	38,500
Community Development	702,220	510,000	510,000
Finance	23,673	27,373	27,000
Facilities	154,500	132,968	133,233
Human Resources	255,380	15,000	19,000
Remote Communications	190,885	106,423	106,108
Fund Administration	48,146,162	58,231,735	59,887,414
<b>TOTAL</b>	<b>\$53,915,916</b>	<b>\$67,827,781</b>	<b>\$69,516,810</b>

**General Fund Expenditures Summary**

<b>EXPENDITURES</b>	<b>2022 Actual</b>	<b>2023 Estimated</b>	<b>2024 Budget</b>
Salaries and Wages	8,397,518	9,981,119	10,531,909
Employee Benefits	3,527,134	4,256,135	4,433,742
Professional & Tech Services	1,561,293	1,905,118	2,409,824
Supplies	795,543	734,411	914,421
Purchased Property Services	828,072	921,160	1,008,863
Other Purchased Services	1,970,232	2,134,462	2,474,589
Other Expenses	14,544,695	14,429,096	14,654,032
Property/Capital Assets	239,699	104,650	102,910
<b>TOTAL</b>	<b>\$31,864,187</b>	<b>\$34,466,151</b>	<b>\$36,530,290</b>

<b>Expenditures by Department</b>	<b>2022 Actual</b>	<b>2023 Estimated</b>	<b>2024 Budget</b>
General	1,457,143	2,136,623	2,102,098
BOCC	4,103,483	4,370,589	4,514,221
Assessor	2,147,263	2,458,972	2,742,866
Clerk & Recorder	2,017,788	2,224,847	2,747,180
Surveyor	59,727	63,816	64,923
Treasurer	806,669	1,064,389	924,325
Public Trustee	18,226	129,847	131,657
County Attorney	1,470,025	1,745,249	1,792,822
County Manager	1,747,473	1,767,868	2,000,880
Communications	518,263	722,660	1,012,613
Community Development	1,254,637	1,518,226	1,642,353
Finance	1,114,602	1,408,481	1,520,854
Facilities	2,028,369	2,151,083	2,241,128
Human Resources	736,404	893,025	983,136
Information Technology	1,835,360	1,925,959	2,015,987
Oil and Gas	190,695	206,244	242,679
Procurement	506,288	648,097	642,624
Remote Communications	43,032	54,195	134,778
Fund Administration	9,808,739	8,975,981	9,073,166
<b>TOTAL</b>	<b>\$31,864,187</b>	<b>\$34,466,151</b>	<b>\$36,530,290</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 for budgeted employee pay equity adjustments not identified by department.

<b>REVENUES</b>	<b>2022 Actual</b>	<b>2023 Estimated</b>	<b>2024 Budget</b>
Other Revenues	750,000	750,000	750,000
<b>TOTAL</b>	<b>\$750,000</b>	<b>\$750,000</b>	<b>\$750,000</b>

<b>EXPENDITURES</b>	<b>2022 Actual</b>	<b>2023 Estimated</b>	<b>2024 Budget</b>
Salaries and Wages	0	165,000	132,000
Employee Benefits	0	12,623	10,098
Other Expenses	1,457,143	1,959,000	1,960,000
<b>TOTAL</b>	<b>\$1,457,143</b>	<b>\$2,136,623</b>	<b>\$2,102,098</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>2022 Actual</b>	<b>2023 Estimated</b>	<b>2024 Budget</b>
Taxes	732,919	721,875	721,875
Intergovernmental	0	0	0
Miscellaneous Revenue	57,066	0	50,000
<b>TOTAL</b>	<b>\$789,985</b>	<b>\$721,875</b>	<b>\$771,875</b>

<b>EXPENDITURES</b>	<b>2022 Actual</b>	<b>2023 Estimated</b>	<b>2024 Budget</b>
Salaries and Wages	309,193	318,508	318,508
Employee Benefits	100,954	104,964	121,814
Professional & Tech Services	355,783	380,000	380,000
Supplies	15,422	13,550	13,550
Other Purchased Services	85,901	93,752	93,783
<b>TOTAL</b>	<b>\$4,103,483</b>	<b>\$4,370,589</b>	<b>\$4,514,221</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 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>2022 Actual</b>	<b>2023 Estimated</b>	<b>2024 Budget</b>
Taxes	5,977	10,000	10,000
Charges for Services	3,146	3,000	3,000
Miscellaneous Revenue	163,553	100,000	100,000
<b>TOTAL</b>	<b>\$172,675</b>	<b>\$113,000</b>	<b>\$113,000</b>

<b>EXPENDITURES</b>	<b>2022 Actual</b>	<b>2023 Estimated</b>	<b>2024 Budget</b>
Salaries and Wages	1,206,779	1,366,932	1,567,628
Employee Benefits	591,022	641,947	705,470
Professional & Tech Services	276,338	321,180	341,500
Supplies	15,306	33,500	28,000
Purchased Property Services	25	1,500	3,500
Other Purchased Services	54,765	73,913	74,768
Property/Capital Assets	3,027	20,000	22,000
Other Expenses	0	0	0
<b>TOTAL</b>	<b>\$2,147,263</b>	<b>\$2,458,972</b>	<b>\$2,742,866</b>

**Clerk & Recorder**

The Clerk and Recorder is the recorder of deeds and 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>2022 Actual</b>	<b>2023 Estimated</b>	<b>2024 Budget</b>
Charges for Services	1,660,168	1,476,405	1,558,500
Miscellaneous Revenue	1,203	278	0
Intergovernmental	0	0	0
Investment Earnings	597	750	600
Licenses and Permits	8,228	7,000	6,000
Fines and Forfeitures	112,470	100,000	100,000
<b>TOTAL</b>	<b>\$1,782,665</b>	<b>\$1,584,433</b>	<b>\$1,665,100</b>

<b>EXPENDITURES</b>	<b>2022 Actual</b>	<b>2023 Estimated</b>	<b>2024 Budget</b>
Salaries and Wages	1,155,436	1,357,408	1,544,858
Employee Benefits	522,898	664,472	693,104
Professional & Tech Services	57,846	36,358	78,500
Supplies	130,472	101,905	191,000
Purchased Property Services	3,779	1,800	13,000
Other Purchased Services	111,290	35,104	188,318
Other Expenses	27,486	24,000	24,000
Property/Capital Assets	8,582	3,800	14,400
<b>TOTAL</b>	<b>\$2,017,788</b>	<b>\$2,224,847</b>	<b>\$2,747,180</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 school districts located within the 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>2022 Actual</b>	<b>2023 Estimated</b>	<b>2024 Budget</b>
Charges for Services	2,341,158	2,769,911	3,264,280
Investment Earnings	(1,640,416)	2,500,000	1,952,000
Miscellaneous Revenue	21,723	0	0
<b>TOTAL</b>	<b>\$722,465</b>	<b>\$5,269,911</b>	<b>\$5,216,280</b>

<b>EXPENDITURES</b>	<b>2022 Actual</b>	<b>2023 Estimated</b>	<b>2024 Budget</b>
Salaries and Wages	466,475	614,866	511,338
Employee Benefits	210,805	304,193	253,872
Professional & Tech Services	96,870	103,080	106,457
Supplies	24,937	28,700	38,000
Other Purchased Services	3,281	7,050	10,018
Other Expenses	0	0	0
Property/Capital Assets	4,302	6,500	4,640
<b>TOTAL</b>	<b>\$806,669</b>	<b>\$1,064,389</b>	<b>\$924,325</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>2022 Actual</b>	<b>2023 Estimated</b>	<b>2024 Budget</b>
Charges for Services	0	76,198	0
<b>TOTAL</b>	<b>\$0</b>	<b>\$76,198</b>	<b>\$0</b>

<b>EXPENDITURES</b>	<b>2022 Actual</b>	<b>2023 Estimated</b>	<b>2024 Budget</b>
Salaries and Wages	12,500	83,876	84,768
Employee Benefits	4,617	43,221	44,139
Professional & Tech Services	0	0	0
Supplies	108	750	750
Other Purchased Services	1,002	500	500
Property/Capital Assets	0	1,500	1,500
<b>TOTAL</b>	<b>\$18,226</b>	<b>\$129,847</b>	<b>\$131,657</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>2022 Actual</b>	<b>2023 Estimated</b>	<b>2024 Budget</b>
Salaries and Wages	6,073	6,073	6,073
Employee Benefits	33,266	35,243	36,350
Professional & Tech Services	20,388	22,500	22,500
<b>TOTAL</b>	<b>\$59,727</b>	<b>\$63,816</b>	<b>\$64,923</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>2022 Actual</b>	<b>2023 Estimated</b>	<b>2024 Budget</b>
Charges for Services	201,133	250,000	279,300
Miscellaneous Revenue	360	365	0
<b>TOTAL</b>	<b>\$201,493</b>	<b>\$250,365</b>	<b>\$279,300</b>

<b>EXPENDITURES</b>	<b>2022 Actual</b>	<b>2023 Estimated</b>	<b>2024 Budget</b>
Salaries and Wages	1,030,220	1,192,122	1,173,271
Employee Benefits	350,578	404,952	402,049
Professional & Tech Services	51,492	82,800	132,330
Supplies	20,324	28,250	29,081
Purchased Property Services	0	275	650
Other Purchased Services	15,436	36,400	55,441
Property/Capital Assets	1,974	450	0
<b>TOTAL</b>	<b>\$1,470,025</b>	<b>\$1,745,249</b>	<b>\$1,792,822</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.

<b>REVENUES</b>	<b>2022 Actual</b>	<b>2023 Estimated</b>	<b>2024 Budget</b>
Charges for Services	14,400	29,000	29,000
Miscellaneous Revenue	9,412	9,500	9,500
<b>TOTAL</b>	<b>\$23,812</b>	<b>\$38,500</b>	<b>\$38,500</b>

<b>EXPENDITURES</b>	<b>2022 Actual</b>	<b>2023 Estimated</b>	<b>2024 Budget</b>
Salaries and Wages	546,791	591,059	626,246
Employee Benefits	183,526	214,240	218,588
Professional & Tech Services	133,421	159,300	188,500
Supplies	19,912	6,450	26,700
Other Purchased Services	863,823	796,819	940,846
<b>TOTAL</b>	<b>\$1,747,473</b>	<b>\$1,767,868</b>	<b>\$2,000,880</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>2022 Actual</b>	<b>2023 Estimated</b>	<b>2024 Budget</b>
Salaries and Wages	296,639	330,612	349,631
Employee Benefits	131,163	140,702	138,712
Professional & Tech Services	77,378	225,000	495,000
Supplies	841	1,800	1,800
Other Purchased Services	3,565	15,046	17,970
Property/Capital Assets	8,678	9,500	9,500
<b>TOTAL</b>	<b>\$518,263</b>	<b>\$722,663</b>	<b>\$1,012,613</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>2022 Actual</b>	<b>2023 Estimated</b>	<b>2024 Budget</b>
Charges for Services	702,220	510,000	510,000
Intergovernmental	0	0	0
Miscellaneous Revenue	0	0	0
<b>TOTAL</b>	<b>\$702,220</b>	<b>\$510,000</b>	<b>\$510,000</b>

<b>EXPENDITURES</b>	<b>2022 Actual</b>	<b>2023 Estimated</b>	<b>2024 Budget</b>
Salaries and Wages	791,454	965,698	1,001,975
Employee Benefits	279,398	364,132	432,832
Professional & Tech Services	117,713	97,000	114,000
Supplies	19,131	24,861	23,650
Other Purchased Services	37,310	55,535	58,396
Other Expenses	9,055	8,000	8,000
Property/Capital Assets	577	3,000	3,500
<b>TOTAL</b>	<b>\$1,254,637</b>	<b>\$1,518,226</b>	<b>\$1,642,353</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>2022 Actual</b>	<b>2023 Estimated</b>	<b>2024 Budget</b>
Miscellaneous Revenue	23,376	27,373	27,000
<b>TOTAL</b>	<b>\$23,673</b>	<b>\$27,373</b>	<b>\$27,000</b>

<b>EXPENDITURES</b>	<b>2022 Actual</b>	<b>2023 Estimated</b>	<b>2024 Budget</b>
Salaries and Wages	614,611	771,265	847,126
Employee Benefits	272,965	346,954	366,178
Professional & Tech	173,235	219,550	229,577
Supplies	19,420	20,600	20,800
Other Purchased Services	26,911	37,092	44,153
Other Expenses	2,159	2,300	2,300
Property/Capital Assets	5,302	10,720	10,720
<b>TOTAL</b>	<b>\$1,114,602</b>	<b>\$1,408,481</b>	<b>\$1,520,854</b>

### Facilities

The Facilities Department oversees both remote communications and facilities management.

<b>REVENUES</b>	<b>2022 Actual</b>	<b>2023 Estimated</b>	<b>2024 Budget</b>
Miscellaneous Revenue	152,990	132,968	133,233
Investment Earnings	1,510	0	0
<b>TOTAL</b>	<b>\$154,500</b>	<b>\$132,968</b>	<b>\$133,233</b>

<b>EXPENDITURES</b>	<b>2022 Actual</b>	<b>2023 Estimated</b>	<b>2024 Budget</b>
Salaries and Wages	435,183	465,905	510,674
Employee Benefits	231,655	251,532	254,586
Professional & Tech Services	120	44,000	44,000
Supplies	467,740	414,300	452,600
Other Purchased Services	35,174	50,976	40,833
Purchased Property Services	808,683	902,390	925,735
Property/Capital Assets	45,931	21,980	12,700
<b>TOTAL</b>	<b>\$2,028,369</b>	<b>\$2,151,083</b>	<b>\$2,241,128</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 serves as the custodian of the official personnel files.

<b>REVENUES</b>	<b>2022 Actual</b>	<b>2023 Estimated</b>	<b>2024 Budget</b>
Miscellaneous Revenue	255,380	15,000	19,000
<b>TOTAL</b>	<b>\$255,380</b>	<b>\$15,000</b>	<b>\$19,000</b>

<b>EXPENDITURES</b>	<b>2022 Actual</b>	<b>2023 Estimated</b>	<b>2024 Budget</b>
Salaries and Wages	386,576	447,643	474,683
Employee Benefits	168,421	213,382	234,780
Professional & Tech Services	63,781	96,000	137,000
Supplies	15,588	16,850	16,850
Other Purchased Services	99,620	110,150	117,823
Property/Capital Assets	2,417	9,000	2,000
<b>TOTAL</b>	<b>\$736,404</b>	<b>\$893,025</b>	<b>\$983,136</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>REVENUES</b>	<b>2022 Actual</b>	<b>2023 Estimated</b>	<b>2024 Budget</b>
Miscellaneous Revenue	0	0	0
<b>TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

<b>EXPENDITURES</b>	<b>2022 Actual</b>	<b>2023 Estimated</b>	<b>2024 Budget</b>
Salaries and Wages	701,301	769,314	834,717
Employee Benefits	250,402	272,751	294,605
Professional & Tech Services	121,822	79,000	79,000
Supplies	13,196	11,500	11,500
Purchased Property Services	768	500	500
Other Purchased Services	606,437	787,494	788,265
Property/Capital Assets	141,434	5,400	7,400
<b>TOTAL</b>	<b>\$1,835,360</b>	<b>\$1,925,959</b>	<b>\$2,015,987</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>2022 Actual</b>	<b>2023 Estimated</b>	<b>2024 Budget</b>
Salaries and Wages	115,046	118,375	132,508
Employee Benefits	40,605	42,405	44,659
Professional & Tech Services	15,097	21,850	34,160
Supplies	8,139	8,520	11,365
Purchased Property Services	0	0	200
Other Purchased Services	10,646	14,044	18,737
Property/Capital Assets	1,161	1,050	1,050
<b>TOTAL</b>	<b>\$190,695</b>	<b>\$206,244</b>	<b>\$242,679</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>2022 Actual</b>	<b>2023 Estimated</b>	<b>2024 Budget</b>
Salaries and Wages	323,241	416,463	415,905
Employee Benefits	154,858	198,422	181,906
Professional & Tech Services	10	2,500	5,300
Supplies	11,108	9,375	12,275
Other Purchased Services	15,071	20,587	24,738
Property/Capital Assets	2,000	750	2,500
<b>TOTAL</b>	<b>\$506,288</b>	<b>\$648,097</b>	<b>\$642,624</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>2022 Actual</b>	<b>2023 Estimated</b>	<b>2024 Budget</b>
Taxes	39,069,939	45,070,630	55,292,414
Intergovernmental	9,060,157	13,145,105	4,579,000
Investment Earnings	72	0	0
Miscellaneous Revenue	15,993	16,000	16,000
<b>TOTAL</b>	<b>\$48,146,162</b>	<b>\$58,231,735</b>	<b>\$59,887,414</b>

<b>EXPENDITURES</b>	<b>2022 Actual</b>	<b>2023 Estimated</b>	<b>2024 Budget</b>
Other Expenses	9,808,739	8,975,981	9,073,166
<b>TOTAL</b>	<b>\$9,808,739</b>	<b>\$8,975,981</b>	<b>\$9,073,166</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	2022 Actual	2023 Estimated	2024 Budget
Miscellaneous Revenue	0	0	0
Intergovernmental	0	0	0
<b>TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

EXPENDITURES	2022 Actual	2023 Estimated	2024 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	2022 Actual	2023 Estimated	2024 Budget
Investment Earnings	27	20	20
Miscellaneous Revenue	12,743	11,000	12,000
<b>TOTAL</b>	<b>\$12,770</b>	<b>\$11,020</b>	<b>\$12,020</b>

EXPENDITURES	2022 Actual	2023 Estimated	2024 Budget
Professional & Tech Services	11,964	12,562	\$13,300
Supplies	0	0	0
<b>TOTAL</b>	<b>\$11,964</b>	<b>\$12,562</b>	<b>\$13,300</b>

## RETIREMENT FUND

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

REVENUES	2022 Actual	2023 Estimated	2024 Budget
Taxes	1,081,330	1,439,769	1,938,647
Intergovernmental	168	0	0
Fines and Forfeitures	50,746	0	0
<b>TOTAL</b>	<b>\$1,132,244</b>	<b>\$1,439,769</b>	<b>\$1,938,647</b>

<b>EXPENDITURES</b>	<b>2022 Actual</b>	<b>2023 Estimated</b>	<b>2024 Budget</b>
Employee Benefits	437,418	527,981	555,045
Other Expenses	21,725	27,500	37,273
<b>TOTAL</b>	<b>\$459,142</b>	<b>\$555,481</b>	<b>\$592,318</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 and conducting or contracting to conduct studies, assessments, research and litigation related to potential or actual impacts.

<b>REVENUES</b>	<b>2022 Actual</b>	<b>2023 Estimated</b>	<b>2024 Budget</b>
Miscellaneous Revenue	5,000	0	0
Intergovernmental	0	0	0
Investment Earnings	262,304	0	0
<b>TOTAL</b>	<b>\$267,304</b>	<b>\$0</b>	<b>\$0</b>

<b>EXPENDITURES</b>	<b>2022 Actual</b>	<b>2023 Estimated</b>	<b>2024 Budget</b>
Professional and Technical	32,900	0	0
Other Expenses	500,000	500,000	500,000
<b>TOTAL</b>	<b>\$532,900</b>	<b>\$500,000</b>	<b>\$500,000</b>

## 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>EXPENDITURES</b>	<b>2022 Actual</b>	<b>2023 Estimated</b>	<b>2024 Budget</b>
Professional and Technical	0	0	0
Other Expenses	0	0	0
<b>TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

## SECTION VII – PUBLIC SAFETY

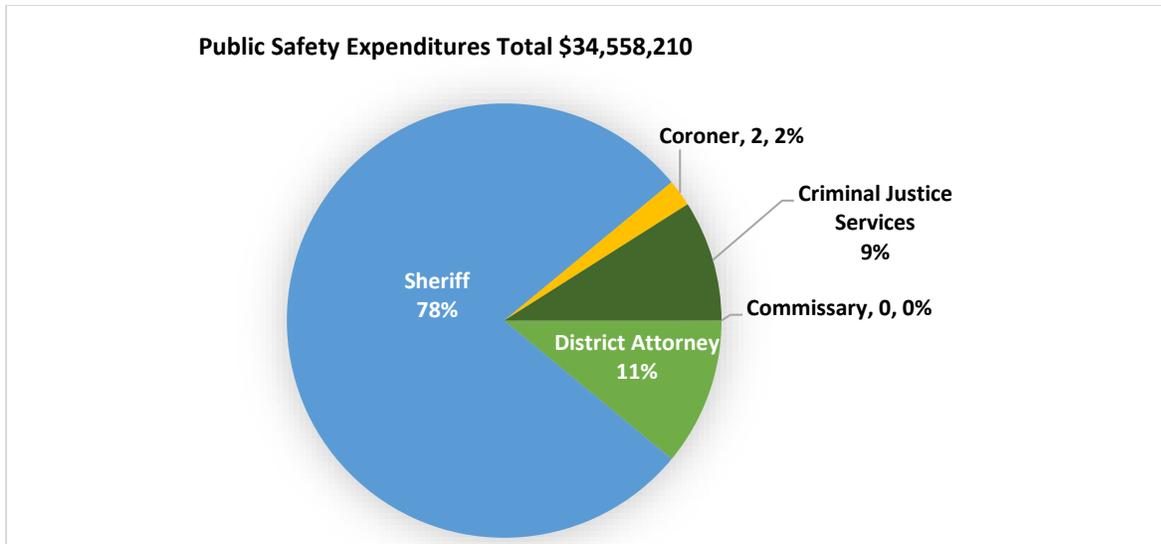
### PUBLIC SAFETY SUMMARY

The public safety function includes all the expenditures for the component units whose responsibility is the prevention and protection of the citizens of Garfield County from dangers affecting safety such as crimes or disasters. Services in this function are provided by the General Fund’s Sheriff, Coroner, District Attorney, and Criminal Justice Service departments and Commissary Fund.

REVENUES	2022 Actual	2023 Estimated	2024 Budget
Taxes	1,465,682	1,443,750	1,443,750
Charges for Services	561,927	620,650	640,000
Intergovernmental	617,513	623,857	632,771
Miscellaneous Revenue	480,982	422,599	497,000
Fines and Forfeitures	22,476	15,000	25,000
Contributions	1,022,159	845,000	953,224
<b>TOTAL</b>	<b>\$4,170,739</b>	<b>\$3,970,856</b>	<b>\$4,191,745</b>

EXPENDITURES	2022 Actual	2023 Estimated	2024 Budget
Salaries and Wages	11,763,629	14,161,738	15,012,856
Employee Benefits	5,632,696	6,767,227	6,966,420
Professional & Tech Services	2,093,221	2,353,080	3,233,461
Supplies	1,399,366	1,457,295	1,561,000
Purchased Property Services	292,614	353,500	473,625
Other Purchased Services	1,884,983	2,331,443	2,406,489
Other Expenses	3,488,218	3,832,256	4,294,759
Property/Capital Assets	391,282	485,705	609,600
<b>TOTAL</b>	<b>\$26,946,010</b>	<b>\$31,742,244</b>	<b>\$34,558,210</b>





<b>Public Safety Performance Metrics</b>					
<i>2022 audited financial statements</i>					
	2018	2019	2020	2021	2022
No. of Employees	173	174	175	170	170
No. of Calls for Law Enforcement	96,945	26,059	23,763	20,827	20,806
No. of Jail Bookings	2,550	2,779	1,655	1,732	1,945
No. of Useful Public Service Clients	700	947	274	508	690

## GENERAL FUND

### Sheriff

The County Sheriff is the chief law enforcement officer of the county and is responsible for maintaining the peace and enforcing State criminal laws. The Sheriff must attend court and is required to serve and execute processes, subpoenas, writs and orders as directed by the court. The Sheriff operates the county jail and must maintain and feed prisoners. The Sheriff is also the Under Fire Warden for prairie or forest fires in the county. Finally, the Sheriff performs certain functions in connection with sales of real and personal property to satisfy debt or tax liens.

REVENUES	2022 Actual	2023 Estimated	2024 Budget
Taxes	1,465,682	1,443,750	1,443,750
Charges for Services	268,021	294,650	298,000
Intergovernmental	611,799	623,857	518,408
Miscellaneous Revenue	329,595	317,599	392,000
Contributions	0	0	0
Fines and Forfeitures	0	0	0
<b>TOTAL</b>	<b>\$2,675,097</b>	<b>\$2,679,856</b>	<b>\$2,652,158</b>

EXPENDITURES	2022 Actual	2023 Estimated	2024 Budget
Salaries and Wages	9,896,638	12,211,160	12,972,101
Employee Benefits	4,669,085	5,748,186	5,892,362
Professional & Tech Services	1,837,324	2,081,580	2,978,775
Supplies	1,096,572	1,179,800	1,249,600
Purchased Property Services	278,691	328,500	445,425
Other Purchased Services	1,760,195	2,169,361	2,157,354
Other Expenses	415,351	536,550	542,970
Property/Capital Assets	390,343	477,005	600,100
<b>TOTAL</b>	<b>\$20,344,199</b>	<b>\$24,732,142</b>	<b>\$26,838,687</b>

### Coroner

The county Coroner provides services for the medical-legal investigation of deaths in the county.

REVENUES	2022 Actual	2023 Estimated	2024 Budget
Intergovernmental	5,714	0	5,000
Miscellaneous Revenue	60	0	0
<b>TOTAL</b>	<b>\$5,774</b>	<b>\$0</b>	<b>\$5,000</b>

EXPENDITURES	2022 Actual	2023 Estimated	2024 Budget
Salaries and Wages	237,529	323,849	341,681
Employee Benefits	114,346	123,500	146,530

Professional & Tech Services	112,639	101,600	101,600
Supplies	24,329	17,300	17,300
Other Purchased Services	37,911	45,463	46,667
Property/Capital Assets	940	800	800
Other Expenses	0	0	0
<b>TOTAL</b>	<b>\$527,725</b>	<b>\$612,512</b>	<b>\$654,578</b>

**District Attorney**

The 9th Judicial District Attorney's Office pursues justice for victims of crime through the fair and ethical prosecution of criminal offenders. The 9th Judicial District is a multi-county district, and the percentage of the budget each county pays is determined by State statute based upon the most recent population estimates. Garfield County pays approximately 70% of the DA's total budget.

<b>EXPENDITURES</b>	<b>2022 Actual</b>	<b>2023 Estimated</b>	<b>2024 Budget</b>
Other Expenses	2,967,706	3,209,156	3,679,689
<b>TOTAL</b>	<b>\$2,967,706</b>	<b>\$3,209,156</b>	<b>\$3,679,689</b>

**Criminal Justice Services**

Criminal Justice Services provides coordination and implementation for the alternative sentencing programs, both residential and non-residential (public service, work-enders and electronic home monitoring) as imposed by the courts.

<b>REVENUES</b>	<b>2022 Actual</b>	<b>2023 Estimated</b>	<b>2024 Budget</b>
Charges for Services	271,239	310,000	322,000
Intergovernmental	0	0	0
Miscellaneous Revenue	20	0	0
Contributions	1,022,159	845,000	953,224
Fines and Forfeitures	22,476	15,000	25,000
<b>TOTAL</b>	<b>\$1,315,893</b>	<b>\$1,170,000</b>	<b>\$1,300,224</b>

<b>EXPENDITURES</b>	<b>2022 Actual</b>	<b>2023 Estimated</b>	<b>2024 Budget</b>
Salaries and Wages	1,390,271	1,370,531	1,381,833
Employee Benefits	737,576	775,617	784,592
Professional & Tech Services	143,258	169,500	152,586
Supplies	260,641	237,600	256,100
Purchased Property Services	13,891	25,000	28,200
Other Purchased Services	86,043	106,619	122,668
Other Expenses	1,310	1,500	2,000
Property/Capital Assets	0	7,900	8,700
<b>TOTAL</b>	<b>\$2,632,990</b>	<b>\$2,694,267</b>	<b>\$2,736,679</b>

## COMMISSARY FUND

The Commissary Fund is a special revenue fund that accounts for the detention of inmate revenues and expenditures. Revenues are derived from sales to inmates for snacks, stamps and toiletries. Expenditures are purchases for the inmates clothing, mattresses, pillows, chairs, educational instruction and materials.

<b>REVENUES</b>	<b>2022 Actual</b>	<b>2023 Estimated</b>	<b>2024 Budget</b>
Miscellaneous Revenue	151,308	105,000	105,000
<b>TOTAL</b>	<b>\$151,308</b>	<b>\$105,000</b>	<b>\$105,000</b>

<b>EXPENDITURES</b>	<b>2022 Actual</b>	<b>2023 Estimated</b>	<b>2024 Budget</b>
Supplies	15,604	20,000	35,000
Other Expenses	103,805	85,000	70,000
<b>TOTAL</b>	<b>\$119,408</b>	<b>\$105,000</b>	<b>\$105,000</b>

# SECTION VIII – HEALTH AND WELFARE

## HEALTH AND WELFARE SUMMARY

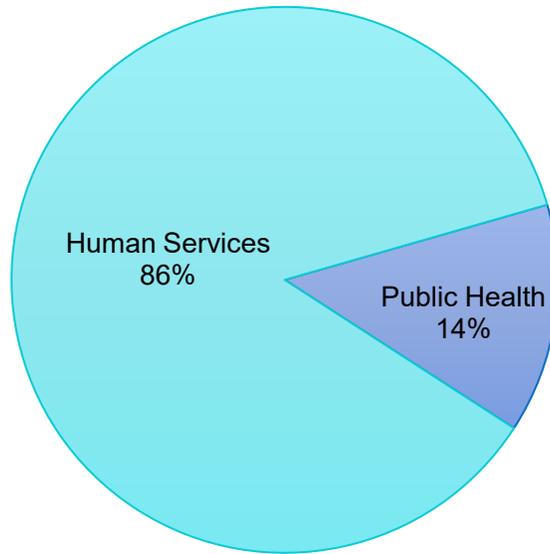
The Health and Welfare function of Garfield County is managed by two departments each with its own fund, Public Health and Human Services, the summary of both is as follows:

<b>REVENUES</b>	<b>2022 Actual</b>	<b>2023 Estimated</b>	<b>2024 Budget</b>
Taxes	555,552	1,910,086	2,686,793
Charges for Services	371,169	390,000	365,000
Intergovernmental	28,446,603	23,763,465	24,679,589
Investment Earnings	3	0	0
Miscellaneous Revenue	1,264,151	1,295,812	1,357,500
Fines and Forfeitures	21,287	14,000	14,000
Contributions	48,885	46,500	47,500
<b>TOTAL</b>	<b>\$30,718,525</b>	<b>\$27,439,863</b>	<b>\$29,170,382</b>

<b>EXPENDITURES</b>	<b>2022 Actual</b>	<b>2023 Estimated</b>	<b>2024 Budget</b>
Salaries and Wages	8,366,028	9,879,223	10,768,179
Employee Benefits	4,533,103	5,207,709	5,687,935
Professional & Tech Services	1,848,282	2,922,221	3,142,888
Supplies	370,327	368,085	382,445
Purchased Property Services	8,664	13,629	13,700
Other Purchased Services	329,123	431,773	467,792
Other Expenses	17,623,778	12,888,874	12,875,789
Property/Capital Assets	78,090	75,548	94,305
<b>TOTAL</b>	<b>\$33,157,394</b>	<b>\$31,787,062</b>	<b>\$33,433,033</b>



**Health and Welfare Expenditures: \$33,433,033**



<b>Health and Welfare Performance Metrics</b> <i>2022 audited financial statements</i>					
	2018	2019	2020	2021	2022
No. of Employees	144	144	145	140	139
No. of Immunizations	6,418	6,578	4,055	13,745	6,899
No. of Birth Certificates	732	705	690	645	712
No. of Death Certificates	344	364	380	389	390
No. of Human Services Caseload	11,402	11,003	11,791	11,791	13,961

## PUBLIC HEALTH FUND

The Public Health Fund is a special revenue fund used to finance the public health programs and services in Garfield County.

REVENUES	2022 Actual	2023 Estimated	2024 Budget
Taxes	543,749	535,631	535,631
Charges for Services	371,169	375,000	345,000
Intergovernmental	1,811,137	1,427,110	1,147,872
Miscellaneous Revenue	1,242,746	1,237,012	1,303,700
Contributions	332	0	0
<b>TOTAL</b>	<b>\$3,980,009</b>	<b>\$3,594,753</b>	<b>\$3,352,203</b>

EXPENDITURES	2022 Actual	2023 Estimated	2024 Budget
Salaries and Wages	1,934,582	2,452,217	2,450,139
Employee Benefits	941,725	1,097,615	1,128,741
Professional & Tech Services	313,293	457,148	627,060
Supplies	244,495	234,570	237,910
Purchased Property Services	79	300	500
Other Purchased Services	78,383	99,290	108,698
Other Expenses	120,662	58,713	48,713
Property/Capital Assets	2,863	4,800	4,000
<b>TOTAL</b>	<b>\$3,636,081</b>	<b>\$4,404,653</b>	<b>\$4,605,761</b>

## HUMAN SERVICES FUND

The Human Services Fund is a special revenue fund used for financing public welfare programs in Garfield County. 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.

REVENUES	2022 Actual	2023 Estimated	2024 Budget
Taxes	11,803	1,374,455	2,151,162
Intergovernmental	26,635,465	22,336,355	23,531,717
Fines and Forfeitures	21,287	14,000	14,000
Miscellaneous Revenue	21,405	58,800	53,800
Contributions	48,553	46,500	47,500
Charges for Services	0	15,000	20,000
Investment Earnings	3	0	0
<b>TOTAL</b>	<b>\$26,738,516</b>	<b>\$23,845,110</b>	<b>\$25,818,179</b>

<b>EXPENDITURES</b>	<b>2022 Actual</b>	<b>2023 Estimated</b>	<b>2024 Budget</b>
Salaries and Wages	6,431,446	7,427,006	8,318,040
Employee Benefits	3,591,378	4,110,094	4,559,194
Professional & Tech	1,534,989	2,465,073	2,515,828
Supplies	125,833	133,515	144,535
Purchased Property	8,585	13,329	13,200
Other Purchased Services	250,740	332,483	359,094
Other Expenses	17,503,116	12,830,161	12,827,076
Property/Capital Assets	75,227	70,748	90,305
<b>TOTAL</b>	<b>\$29,521,312</b>	<b>\$27,382,409</b>	<b>\$28,827,272</b>



## SECTION IX – PUBLIC WORKS

### PUBLIC WORKS SUMMARY

The Public Works function provides administrative and technical support for the county’s Road and Bridge Fund, Airport Fund, Conservation Trust Fund and Traffic Study Fund. Additional responsibilities include the procurement of real property, agreements for construction projects, condemnation proceedings where necessary, and oversight of capital improvements for the Road and Bridge and Airport Funds, the county’s vegetation management program, and the Traveler’s Highland Public Improvement District.

REVENUES	2022 Actual	2023 Estimated	2024 Budget
Taxes	4,830,430	4,670,663	4,765,457
Charges for Services	1,830,228	1,488,870	1,550,996
Intergovernmental	4,487,152	5,816,990	5,200,301
Investment Earnings	174,239	13,850	14,669
Miscellaneous Revenue	575,316	583,539	503,912
Licenses and Permits	89,978	90,522	90,000
Contributions	58,935	0	0
<b>TOTAL</b>	<b>\$12,046,278</b>	<b>\$12,664,434</b>	<b>\$12,125,335</b>

EXPENDITURES	2022 Actual	2023 Estimated	2024 Budget
Salaries and Wages	2,982,427	3,431,344	3,813,070
Employee Benefits	1,802,653	2,047,829	2,203,764
Professional & Tech Services	1,822,796	3,513,487	2,350,077
Supplies	1,297,672	1,846,411	1,826,920
Purchased Property Services	448,298	631,564	1,044,513
Other Purchased Services	355,313	472,754	496,752
Other Expenses	622,570	638,769	640,677
Property/Capital Assets	2,143,945	4,797,952	2,359,613
<b>TOTAL</b>	<b>\$11,475,673</b>	<b>\$17,380,110</b>	<b>\$14,735,386</b>



<b>Public Works Performance Metrics</b> <i>2022 audited financial statements</i>					
	2018	2019	2020	2021	2022
No. of Employees	62	62	56	53	49
Miles of Road Maintained	759	746	746	746	746

**GENERAL FUND**

**Vegetation Management**

Vegetation Management includes weed and pest, mosquito control and tamarisk removal programs.

<b>REVENUES</b>	<b>2022 Actual</b>	<b>2023 Estimated</b>	<b>2024 Budget</b>
Charges for Services	70,781	80,950	16,500
Intergovernmental	39,660	0	0
Miscellaneous Revenue	1,677	0	4,000
<b>TOTAL</b>	<b>\$112,118</b>	<b>\$80,950</b>	<b>\$20,500</b>

<b>EXPENDITURES</b>	<b>2022 Actual</b>	<b>2023 Estimated</b>	<b>2024 Budget</b>
Salaries and Wages	190,874	227,304	233,022
Employee Benefits	84,672	91,244	93,892
Professional & Tech Services	288,627	335,000	136,950
Supplies	12,358	20,740	23,125
Purchased Property Services	132	8,500	3,000
Other Purchased Services	27,562	39,297	37,602
<b>TOTAL</b>	<b>\$604,225</b>	<b>\$722,085</b>	<b>\$527,591</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.

<b>REVENUES</b>	<b>2022 Actual</b>	<b>2023 Estimated</b>	<b>2024 Budget</b>
Taxes	4,791,523	4,625,920	4,726,374
Intergovernmental	3,803,864	4,504,450	3,854,450
Miscellaneous Revenue	222,985	161,000	70,000
Licenses and Permits	89,978	90,522	90,000
Contributions	58,935	0	0
<b>TOTAL</b>	<b>\$8,967,285</b>	<b>\$9,381,892</b>	<b>\$8,740,824</b>

<b>EXPENDITURES</b>	<b>2022 Actual</b>	<b>2023 Estimated</b>	<b>2024 Budget</b>
Salaries and Wages	2,400,809	2,779,332	3,100,076
Employee Benefits	1,363,063	1,556,996	1,686,298
Professional & Tech Services	1,378,977	3,025,581	2,081,558
Supplies	1,180,602	1,706,498	1,676,150
Purchased Property Services	286,940	\$404,498	\$780,280

Other Purchased Services	224,483	313,278	303,161
Other Expenses	404,843	387,930	389,939
Property/Capital Assets	1,722,093	3,964,686	925,000
<b>TOTAL</b>	<b>\$8,961,810</b>	<b>\$14,138,799</b>	<b>\$10,942,462</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.

REVENUES	2022 Actual	2023 Estimated	2024 Budget
Charges for Services	1,518,382	1,407,920	1,534,496
Intergovernmental	362,671	1,062,540	1,095,851
Miscellaneous Revenue	350,654	422,539	429,912
Investment Earnings	173,617	13,680	14,469
Contributions	0	0	0
<b>TOTAL</b>	<b>\$2,405,326</b>	<b>\$2,906,679</b>	<b>\$3,074,728</b>

EXPENDITURES	2022 Actual	2023 Estimated	2024 Budget
Salaries and Wages	390,744	424,708	479,972
Employee Benefits	216,517	247,586	251,357
Professional & Tech Services	155,192	152,906	131,569
Supplies	104,712	119,173	127,645
Purchased Property Services	161,225	218,566	261,233
Other Purchased Services	103,268	120,179	155,989
Other Expenses	12,002	0	0
Property/Capital Assets	421,852	833,266	1,434,613
<b>TOTAL</b>	<b>\$1,565,512</b>	<b>\$2,116,384</b>	<b>\$2,842,378</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	2022 Actual	2023 Estimated	2024 Budget
Intergovernmental	280,956	250,000	250,000
Investment Earnings	176	170	200
Miscellaneous Revenue	0	0	0
<b>TOTAL</b>	<b>\$281,132</b>	<b>\$250,170</b>	<b>\$250,200</b>

<b>EXPENDITURES</b>	<b>2022 Actual</b>	<b>2023 Estimated</b>	<b>2024 Budget</b>
Other Expenses	205,000	250,000	250,000
<b>TOTAL</b>	<b>\$205,000</b>	<b>\$250,000</b>	<b>\$250,000</b>

### TRAVELER’S HIGHLAND PID FUND

The Traveler’s Highland Public 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.

<b>REVENUES</b>	<b>2022 Actual</b>	<b>2023 Estimated</b>	<b>2024 Budget</b>
Taxes	38,907	44,743	39,083
<b>TOTAL</b>	<b>\$38,907</b>	<b>\$44,743</b>	<b>\$39,083</b>

<b>EXPENDITURES</b>	<b>2022 Actual</b>	<b>2023 Estimated</b>	<b>2024 Budget</b>
Supplies	0	0	0
Other Expenses	725	839	738
<b>TOTAL</b>	<b>\$725</b>	<b>\$839</b>	<b>\$738</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.

<b>REVENUES</b>	<b>2022 Actual</b>	<b>2023 Estimated</b>	<b>2024 Budget</b>
Charges for Services	241,064	0	0
Investment Earnings	445	0	0
<b>TOTAL</b>	<b>\$241,509</b>	<b>\$0</b>	<b>\$0</b>

<b>EXPENDITURES</b>	<b>2022 Actual</b>	<b>2023 Estimated</b>	<b>2024 Budget</b>
Other Expenses	0	0	0
<b>TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>



# SECTION X – SOLID WASTE DISPOSAL

## SOLID WASTE DISPOSAL FUND

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.

<b>REVENUES</b>	<b>2022 Actual</b>	<b>2023 Estimated</b>	<b>2024 Budget</b>
Charges for Services	1,928,870	2,261,000	2,261,000
Miscellaneous Revenue	94,700	134,989	85,000
<b>TOTAL</b>	<b>\$2,023,570</b>	<b>\$2,395,989</b>	<b>\$2,346,000</b>

<b>EXPENDITURES</b>	<b>2022 Actual</b>	<b>2023 Estimated</b>	<b>2024 Budget</b>
Salaries and Wages	549,056	594,918	636,224
Employee Benefits	360,121	393,680	421,304
Professional & Tech Services	140,721	176,888	180,000
Supplies	185,805	199,700	214,100
Purchased Property Services	94,273	113,000	155,340
Other Expenses	9,073	0	0
Other Purchased Services	55,762	63,550	76,400
Property/Capital Assets	126,093	1,009,050	855,000
<b>TOTAL</b>	<b>\$1,520,902</b>	<b>\$2,550,786</b>	<b>\$2,538,368</b>

<b>Solid Waste (Enterprise) Performance Metrics</b>					
<i>2022 audited financial statements</i>					
	2018	2019	2020	2021	2022
No. of Employees	9	9	9	8	9
No. of Cubic yds of Landfill Space Consumed	48,970	58,762	63,498	59,830	63,899

## SECTION XI – CULTURE AND RECREATION

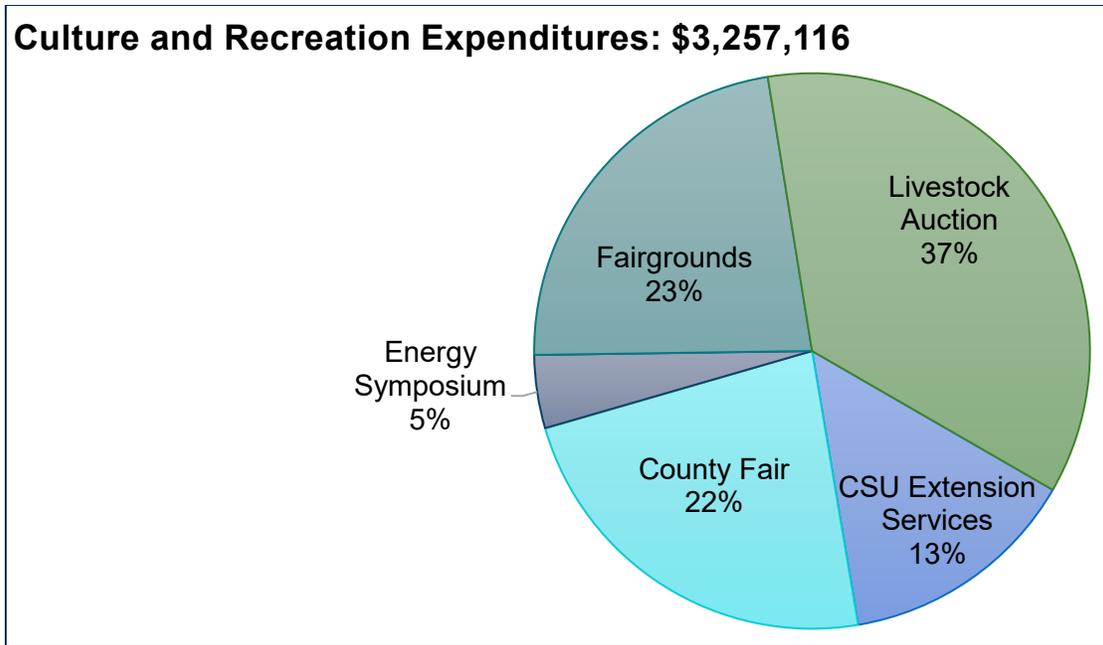
### CULTURE AND RECREATION SUMMARY

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 county's Fairgrounds, and cost of agricultural and other educational programs provided by the CSU Extension Office, are also included in within this function.

REVENUES	2022 Actual	2023 Estimated	2024 Budget
Taxes	189,014	192,000	186,244
Charges for Services	1,228,160	1,289,013	1,429,050
Contributions	186,740	218,100	206,000
Miscellaneous Revenue	297,557	781,500	781,500
<b>TOTAL</b>	<b>\$1,901,471</b>	<b>\$2,480,613</b>	<b>\$2,602,794</b>

EXPENDITURES	2022 Actual	2023 Estimated	2024 Budget
Salaries and Wages	291,513	345,791	348,706
Employee Benefits	150,536	161,907	232,822
Professional & Tech Services	482,712	558,538	579,298
Supplies	200,034	237,112	243,870
Purchased Property Services	259,246	268,706	274,215
Other Purchased Services	41,513	58,623	61,381
Other Expenses	1,329,410	1,408,278	1,512,824
Property/Capital Assets	4,081	4,150	4,000
<b>TOTAL</b>	<b>\$2,759,045</b>	<b>\$3,043,105</b>	<b>\$3,257,116</b>





<b>Culture and Recreation Performance Metrics</b>					
<i>2022 audited financial statements</i>					
	2018	2019	2020	2021	2022
No. of Employees	7	7	7	6	5
No. of Fairgrounds Service Days	355	356	90	232	356
No. of County Fair Ticket Sales	8,852	9,705	0	10,573	15,000
No. of Livestock Auction Exhibitors	149	146	113	133	129
No. of Livestock Auction Entries	201	198	152	175	160
No. of Livestock Auction Buyers	171	176	171	222	238
Total Livestock Auction Sales	\$395,712	\$391,478	\$192,131	\$597,039	797,333

## 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.

<b>REVENUES</b>	<b>2022 Actual</b>	<b>2023 Estimated</b>	<b>2024 Budget</b>
Charges for Services	158,013	138,750	162,500
Miscellaneous Revenue	27,071	13,500	13,500
<b>TOTAL</b>	<b>\$185,084</b>	<b>\$152,250</b>	<b>\$176,000</b>

<b>EXPENDITURES</b>	<b>2022 Actual</b>	<b>2023 Estimated</b>	<b>2024 Budget</b>
Salaries and Wages	177,577	229,317	231,691
Employee Benefits	95,074	101,182	148,848
Professional & Tech Services	41,591	30,000	33,000
Supplies	90,004	91,050	93,100
Purchased Property Services	181,909	189,000	191,000
Other Purchased Services	12,517	10,790	14,850
Other Expenses	3,318	3,500	3,500
Property/Capital Assets	3,166	2,500	3,000
<b>TOTAL</b>	<b>\$605,157</b>	<b>\$657,339</b>	<b>\$718,989</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.

<b>REVENUES</b>	<b>2022 Actual</b>	<b>2023 Estimated</b>	<b>2024 Budget</b>
Taxes	189,014	192,000	186,244
<b>TOTAL</b>	<b>\$189,014</b>	<b>\$192,000</b>	<b>\$186,244</b>

<b>EXPENDITURES</b>	<b>2022 Actual</b>	<b>2023 Estimated</b>	<b>2024 Budget</b>
Professional & Tech Services	341,901	406,703	419,098
Other Expenses	4,209	3,840	3,724
<b>TOTAL</b>	<b>\$346,110</b>	<b>\$410,543</b>	<b>\$422,822</b>

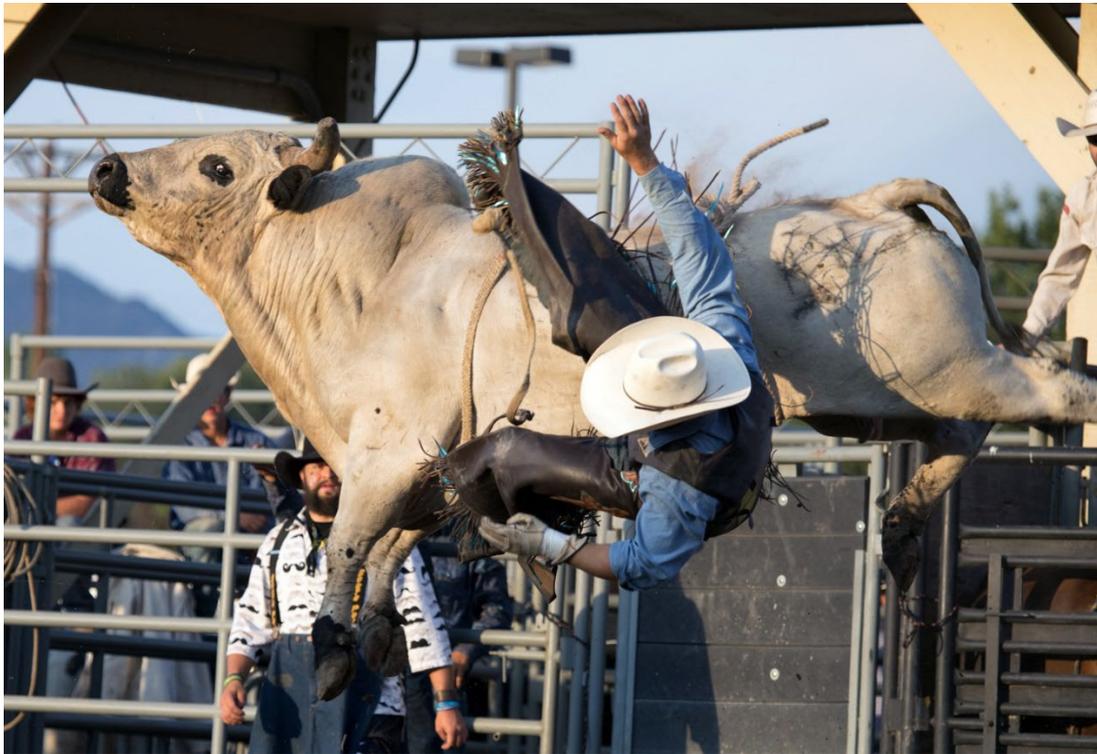


## COMMUNITY EVENTS FUND

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	2022 Actual	2023 Estimated	2024 Budget
Charges for Services	273,313	270,263	316,550
Miscellaneous Revenue	17,470	515,000	515,000
Contributions	186,740	215,100	200,000
<b>TOTAL</b>	<b>\$477,523</b>	<b>\$1,000,363</b>	<b>\$1,031,550</b>

EXPENDITURES	2022 Actual	2023 Estimated	2024 Budget
Salaries and Wages	113,936	116,474	117,015
Employee Benefits	41,926	44,290	67,288
Professional & Tech Services	83,753	104,835	109,200
Supplies	106,962	142,955	147,770
Purchased Property Services	77,337	79,706	83,215
Other Purchased Services	18,996	33,833	32,531
Other Expenses	301,023	302,938	331,600
Property/Capital Assets	914	1,650	1,000
<b>TOTAL</b>	<b>\$744,848</b>	<b>\$826,681</b>	<b>\$889,619</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.

<b>REVENUES</b>	<b>2022 Actual</b>	<b>2023 Estimated</b>	<b>2024 Budget</b>
Charges for Services	796,834	880,000	950,000
Miscellaneous Revenue	253,016	253,000	253,000
Contributions	0	3,000	6,000
<b>TOTAL</b>	<b>\$1,049,850</b>	<b>\$1,136,000</b>	<b>\$1,209,000</b>

<b>EXPENDITURES</b>	<b>2022 Actual</b>	<b>2023 Estimated</b>	<b>2024 Budget</b>
Professional & Tech Services	15,466	17,000	18,000
Supplies	3,069	3,107	3,000
Other Purchased Services	9,999	14,000	14,000
Other Expenses	1,020,861	1,098,000	1,174,000
<b>TOTAL</b>	<b>\$1,049,395</b>	<b>\$1,132,107</b>	<b>\$1,209,000</b>



## SECTION XII – INTERGOVERNMENTAL SERVICES

### MOTOR POOL FUND

The Motor Pool Fund is an internal service fund that accounts for the repair and maintenance costs for all the county's vehicles and equipment. The totals below include capital expenditures which are also included within the Capital Expenditures section of this document.

<b>REVENUES</b>	<b>2022 Actual</b>	<b>2023 Estimated</b>	<b>2024 Budget</b>
Charges for Services	1,917,577	2,356,902	2,325,314
Miscellaneous Revenue	436,556	175,000	140,000
<b>TOTAL</b>	<b>\$2,354,133</b>	<b>\$2,531,902</b>	<b>\$2,465,314</b>

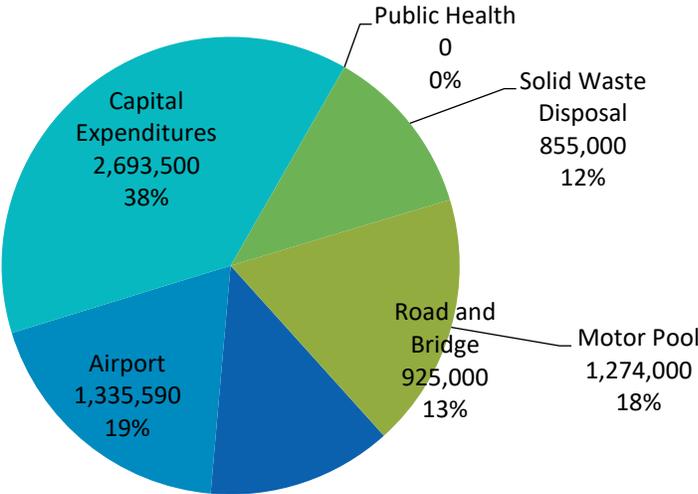
<b>EXPENDITURES</b>	<b>2022 Actual</b>	<b>2023 Estimated</b>	<b>2024 Budget</b>
Salaries and Wages	209,913	221,797	241,725
Employee Benefits	108,411	117,938	122,989
Professional & Tech Services	45,464	46,137	47,063
Supplies	518,762	487,526	577,000
Purchased Property Services	91,973	226,341	185,200
Other Purchased Services	1,471	1,300	1,610
Property/Capital Assets	1,966,036	851,819	1,274,000
<b>TOTAL</b>	<b>\$2,942,031</b>	<b>\$1,952,858</b>	<b>\$2,449,587</b>

# SECTION XIII – CAPITAL EXPENDITURES FUND

## CAPITAL EXPENDITURES SUMMARY

An asset is classified as a capital asset if it is used in operations, the cost is greater than \$5,000, has a useful life greater than one year, is new construction or an addition, or is an asset repair that will effectively change the capacity or life of that asset by more than 25 percent. This includes both tangible (land, buildings, vehicles, machinery) and intangible assets (software, water rights, easements). Capital asset classification applies to individual items in a group of items, rather than to the group as a whole, unless the effect of doing so would be to eliminate a significant portion of total capital assets. Total budgeted capital expenditures for Garfield County in 2024 amount to \$7,083,090 and are distributed across several funds:

Capital Expenditures by Fund Total \$7,083,090



The 2024 budget includes funding for capital investment in facilities, technology, equipment and infrastructure. The process of determining which requested capital items are funded is extensive. First, the items were prioritized according to the following criteria:

- Board of County Commissioners strategic priority;
- State or Federal mandate;
- Safety improvement;
- % of costs covered by revenues;
- Impact on operating budget;
- Replacement, maintenance or new item; and
- Single or multi-year project.

The capital requests were then each individually reviewed with the requesting department or office in public hearings. The purpose of this process is to ensure that items which are mandated or considered safety improvements are funded first. Items that meet the BOCC's strategic initiatives are also given prioritization. Items with a percentage of costs covered by linked revenues, such as grants, are also ranked highly. Those with a high operating cost, or a multi-year project then fell to the bottom. All costs are approximate and made with the best information at the time. The purpose of this evaluation is to assist the BOCC in decision making and gain a general understanding of the impact of capital purchases and projects on the future budget and operations of the county. The following chart depicts the final capital budget items with criteria listed above.

### Capital Item Description

Capital Item Description	\$ Amount	Board Priority	Mandatory	Safety Improvement	% Costs covered by Revenues	Operating Budget Impact	Replace, Maintain or New	Multi Year Project
SWD/Certificate of Design Expansion	105,000	Y	Y	N	0%	Equal	N	Y
Facilities/Sunnyside Retirement ADA Parking Lot	100,000	Y	N	Y	0%	Equal	M	N
Fairgrounds/New Public Restroom Facility	622,000	Y	N	N	0%	Equal	N	N
Air/Airport Master Plan	715,566		Y	Y	87%	Equal	R	N
Air/Airfield Tractor & Rotary Cutter	195,702		Y	Y	0%	Equal	R	N
Air/Airless Runway Paint Striper	52,246		Y	Y	0%	Equal	R	N
Air/Airport Rotating Beacon	16,720		Y	Y	0%	Equal	R	N
Air/Security Access System	225,000		Y	Y	0%	Equal	R	N
Air/Veeder-root Fuel Farm Monitoring	21,081		Y	Y	0%	Equal	R	N
Air/DIA SRE Auction	92,000		Y	Y	0%	Equal	R	N
S.O. Jail/Camera System Replacement for the Jail	200,000		Y	Y	0%	Equal	R	N
S.O. Oper/Cameras Sys Upgrade at Rifle CH & Annex	125,000		Y	Y	0%	Equal	R	N
S.O. Jail/Booking cell remodel to padded cell	60,000		Y	Y	0%	Equal	M	N
Assessor/Countywide Pictometry (2019-24) (6 yr. project)	151,000		Y	N	0%	Decrease	N	Y
S.O. Jail/(2) Dryers	16,500		Y	N	0%	Equal	R	N
S.O. Invest/Flock License Plate Readers	21,000		N	Y	0%	Decrease	N	N
Facilities/GWS Admin Building Roof Replacement	200,000		N	Y	0%	Equal	R	N
Facilities/River Bridge II Roof Replacement	20,000		N	Y	0%	Equal	R	N
Facilities/Mountain View Roof Replacement	150,000		N	Y	0%	Equal	R	N
Facilities/Replace Facilities Razor for Rifle Snow Removal	25,000		N	Y	0%	Equal	R	N
Fairgrounds/Arena Sand	25,000		N	Y	0%	Equal	R	N
S.O./(12) AHRT Specialty Rifles w/Suppressors	45,000		N	Y	0%	Equal	R	N
S.O./AHRT Specialty Vest, Ballistics Plates and Helmets	18,000		N	Y	0%	Equal	R	N
S.O. Patrol/Patrol Intoxalyzer Replacement	20,000		N	Y	0%	Equal	R	N
S.O. Patrol/Patrol Steiner Optics for Rifles	35,000		N	Y	0%	Equal	R	N
Fairgrounds/Beach Cleaner Attachment for Arena Footing	70,000		N	Y	0%	Equal	N	N
S.O. Jail/Jail Drug Detection Device	35,000		N	Y	0%	Equal	N	N
S.O. Jail/ADA Compliant Transport Van w/Upfitting	195,000		N	Y	0%	Equal	N	N
S.O. Oper/(2) Server Farm Upgrades	75,000		N	Y	0%	Equal	M	N
MP/M&E Recalibration for Windshields	40,000		N	N	0%	Decrease	N	N
MP/S.O. (3) Patrol Vehicles w/upfitting	309,000		N	N	0%	Equal	R	N
MP/S.O. (4) Civil Vehicles w/upfitting	260,000		N	N	0%	Equal	R	N

MP/S.O. (1) Passenger Transport Van w/upfitting	55,000		N	N	0%	Equal	R	N
MP/S.O. (1) Unmarked Detective Vehicle w/upfitting	80,000		N	N	0%	Equal	R	N
MP/Facilities (1) Maintenance Vehicle	95,000		N	N	0%	Equal	R	N
MP/R&B (5) Maintenance Vehicles	435,000		N	N	0%	Equal	R	N
SWD/Backhoe Replacement	250,000		N	N	0%	Equal	R	N
SWD/Heavy Haul Truck Replacement	500,000		N	N	0%	Equal	R	N
R&B/Loader Replacement	300,000		N	N	0%	Equal	R	N
R&B/(1) Tandem + Upfitting - Replacement	375,000		N	N	0%	Equal	R	N
R&B/Pneumatic Roller Replacement	250,000		N	N	0%	Equal	R	N
Fairgrounds/Door Repairs Event & South Hall	20,000		N	N	0%	Equal	R	N
Fairgrounds/Flooring for Event & South Hall	20,000		N	N	0%	Equal	R	N
IT/Computer Hardware Equipment Replacements	110,000		N	N	0%	Equal	R	N
IT/Backup/Replication System Storage	235,000		N	N	0%	Equal	R	N
Air/Extend perimeter fence to enlarge envir control corridor	17,275		N	N	0%	Equal	N	N
IT/Managed Security Services	100,000		N	N	0%	Equal	N	N

**7,083,090**

## CAPITAL EXPENDITURES FUND

The Capital Expenditures Fund was established to budget for financial resources used for capital expenditure purchases. Below are the revenues and expenditures of the Capital Expenditures Fund only. **Capital Expenditures made in other funds are included in the fund summaries within the relevant section of this document.**

REVENUES	2022 Actual	2023 Estimated	2024 Budget
Taxes	2,163,071	2,894,588	3,881,285
Intergovernmental	409,051	3,900,472	0
Miscellaneous Revenue	0	0	0
<b>TOTAL</b>	<b>\$2,572,122</b>	<b>\$6,833,269</b>	<b>\$3,881,285</b>

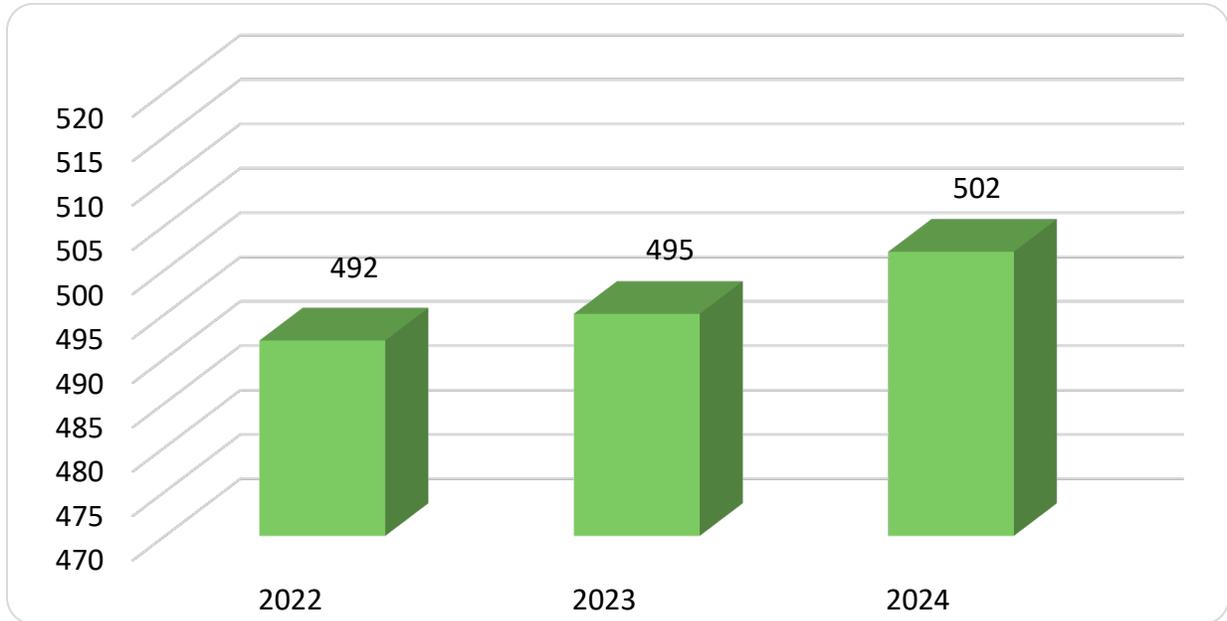
EXPENDITURES	2022 Actual	2023 Estimated	2024 Budget
Other Expenses***	42,602	55,000	74,626
Property/Fixed Assets	2,225,403	7,249,681	2,693,500
<b>TOTAL</b>	<b>\$2,268,004</b>	<b>\$7,304,681</b>	<b>\$2,768,126</b>

\*\*\*Other expenses include statutory Treasurer’s fees.

## SECTION XIV – STAFFING

### AUTHORIZED PERSONNEL

Positions are approved by the Board of County Commissioners and are monitored and controlled by the Human Resources and Finance Department staff. Garfield County's total headcount is 502, which is an increase of 7 positions from the adopted 2023 budget. Staffing levels have remained stable over the last three years.



The majority of new positions are added or eliminated during the budget process. The department heads and elected officials request new positions along with their budget request. From the list of duties and responsibilities, Human Resources staff determines the appropriate job classification and salary. The Finance Department does not make any recommendations regarding the addition of staff, but merely presents the information to the Board of County Commissioners. The department head reviews the request for additional personnel and related budget impacts during scheduled budget meetings with the Budget Officer (County Manager), and elected officials review their requests during a budget hearing with the Board of County Commissioners.

Occasionally, new positions are added outside the annual budget process. These are discussed by the elected official and department head with the Board of County Commissioners during a public meeting and may or may not require a supplemental appropriation. Usually, the reasons are unique, such as a new revenue source directly related to funding the new position. As in the normal budget process, final approval rests with the Board of County Commissioners.

**Garfield County, Colorado  
2024 Proposed Budget  
Authorized Personnel**

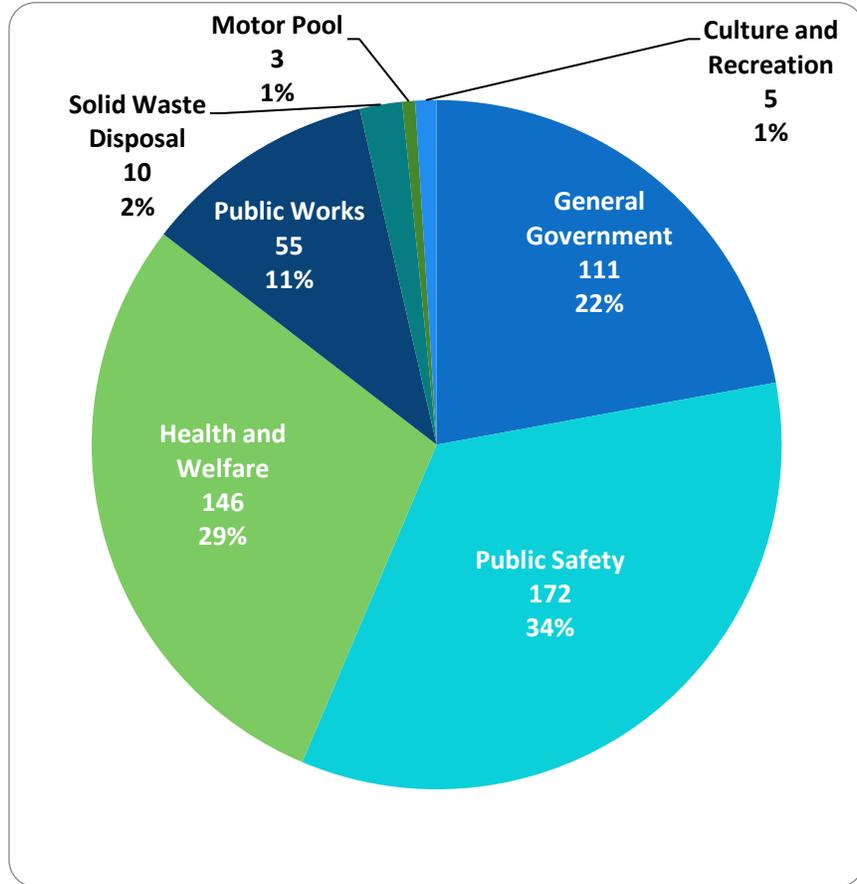
	2022 Adopted		2023 Adopted		2024 Proposed	
	Full Time	Part Time	Full Time	Part Time	Full Time	Part Time
<b>GENERAL FUND</b>						
<b>Elected Officials:</b>						
BOCC	3	0	3	0	3	
Assessor	17.33	0	18.33	0	18.33	
Clerk & Recorder	21.33	1	21.33	1	22.33	
Treasurer & Public Trustee	8.34		8.34		7.34	
Sheriff	139		141		141	
Coroner	3	4	3	4	3	4
Surveyor	1		1		1	
<b>Admin. Departments:</b>						
County Attorney	10		10		10	
County Manager	5		5		5	
Finance	9		9		9	
Human Resources	5		5		5	
Information Technology	9		9		9	
Procurement	5		5		5	
Oil & Gas	1		1		1	
Facilities Management	6		6		6	
Fairgrounds	3.5		3.5		3.5	
Criminal Justice	24		24		24	
Community Development	11		11		11	
Communications	4		4		4	
Vegetation Management	2	1	2	1	2	1
<b>Total General Fund</b>	<b>288</b>	<b>6</b>	<b>291</b>	<b>6</b>	<b>290.5</b>	<b>5</b>
<b>PUBLIC HEALTH FUND</b>	<b>29</b>	<b>0</b>	<b>29</b>	<b>0</b>	<b>27</b>	<b>3</b>
<b>ROAD &amp; BRIDGE FUND</b>	<b>41</b>		<b>41</b>	<b>0</b>	<b>41</b>	
<b>HUMAN SERVICES FUND</b>	<b>109</b>	<b>1</b>	<b>109</b>	<b>1</b>	<b>115</b>	<b>1</b>
<b>COMMUNITY EVENTS FUND</b>	<b>1.5</b>		<b>1.5</b>	<b>0</b>	<b>1.5</b>	
<b>AIRPORT FUND</b>	<b>5</b>		<b>5</b>	<b>0</b>	<b>5</b>	
<b>SOLID WASTE DISPOSAL FUND</b>	<b>9</b>		<b>9</b>	<b>0</b>	<b>10</b>	
<b>MOTOR POOL FUND</b>	<b>3</b>		<b>3</b>	<b>0</b>	<b>3</b>	
	<b>485</b>	<b>7</b>	<b>488</b>	<b>7</b>	<b>493</b>	<b>9</b>
<b>TOTAL ALL FUNDS</b>	<b>492</b>		<b>495</b>		<b>502</b>	

## PERSONNEL CHANGES

As part of the 2024 budget, the Board of County Commissioners approved to increase the number of positions from the previous year.

Positions that have been increased include: Human Services and Landfill

## PERSONNEL DISTRIBUTION



**Personnel Distribution by Government Function**

	<b>Full Time</b>	<b>Part Time</b>	<b>Total</b>
<b>General Government</b>			
BOCC	3	0	3
Assessor	18.33	0	18.33
Clerk & Recorder	22.33	0	22.33
Treasurer	7.34	0	7.34
Surveyor	1	0	1
County Attorney	10	0	10
County Manager	5	0	5
Finance	9	0	9
Human Resources	5	0	5
Information Technology	9	0	9
Procurement	5	0	5
Oil & Gas	1	0	1
Communications	4	0	4
Community Development	11	0	11
<b>Total General Government</b>	<b>111</b>	<b>0</b>	<b>111</b>
<b>Public Safety</b>			
Sheriff	141	0	141
Coroner	3	4	7
Criminal Justice	24	0	24
<b>Total Public Safety</b>	<b>168</b>	<b>4</b>	<b>172</b>
<b>Health and Welfare</b>			
Public Health	27	3	30
Human Services	115	1	116
<b>Total Health and Welfare</b>	<b>142</b>	<b>4</b>	<b>146</b>
<b>Public Works</b>			
Facilities Management	6	0	6
Road and Bridge	41	0	41
Vegetation Management	2	1	3
Airport	5	0	5
<b>Total Public Works</b>	<b>54</b>	<b>1</b>	<b>55</b>
<b>Total Motor Pool</b>	<b>3</b>	<b>0</b>	<b>3</b>
<b>Total Solid Waste Disposal</b>	<b>10</b>	<b>0</b>	<b>10</b>
<b>Culture and Recreation</b>			
Fairgrounds	3.5	0	3.5
Community Events	1.5	0	1.5
<b>Total Culture and Recreation</b>	<b>5</b>	<b>0</b>	<b>5</b>
<b>TOTAL ALL FUNDS</b>	<b>493</b>	<b>9</b>	<b>502</b>

## 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 2024



## 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

**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 finance in 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.

**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

**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.

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

**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 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.

**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 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 citizens in the county are invited for purposes 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 governments 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 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.