

2016 Budget

Garfield
County
Colorado



Budget-in-Brief



The Garfield County 2016 Adopted Budget is the result of a six-month process that included internal review meetings, workshops, and public hearings involving Elected Officials, Department Heads, and the Board of County Commissioners. Adopted on November 16, 2015, 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.

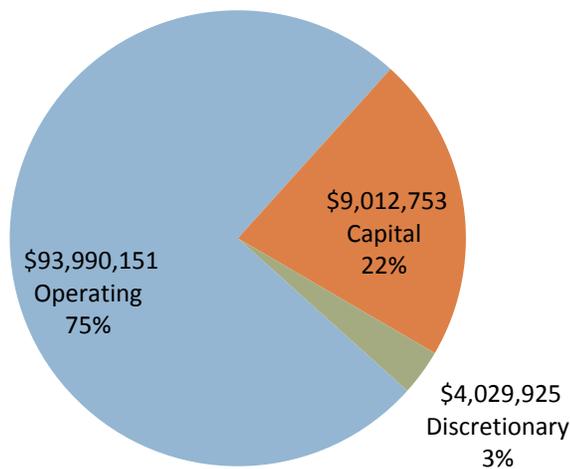
APPROPRIATION OF FUNDS.....

The **Garfield County 2016 budget** appropriates **\$107,032,829** in funding as follows:

FUND	Appropriation
GENERAL	53,113,116
PUBLIC HEALTH	3,477,239
ROAD & BRIDGE	14,169,719
HUMAN SERVICES	22,517,812
COMMUNITY EVENTS	605,782
CONSERVATION TRUST	221,247
AIRPORT	1,725,708
TRAFFIC IMPACT	17,100
CLERK & RECORDER EFTF	603,000
LIVESTOCK AUCTION	70,000
COMMISSARY	1,499,528
RETIREMENT	1,000,000
OIL & GAS MITIGATION	3,918,340
CAPITAL EXPENDITURES	32,440
TRAVELER'S HIGHLAND PID	1,400,547
SOLID WASTE DISPOSAL	22,517,812
MOTOR POOL	2,661,251
TOTAL APPROPRIATION	\$107,032,829

Expenditures by Type:

**Net of interfund transfers of \$3,388,000*

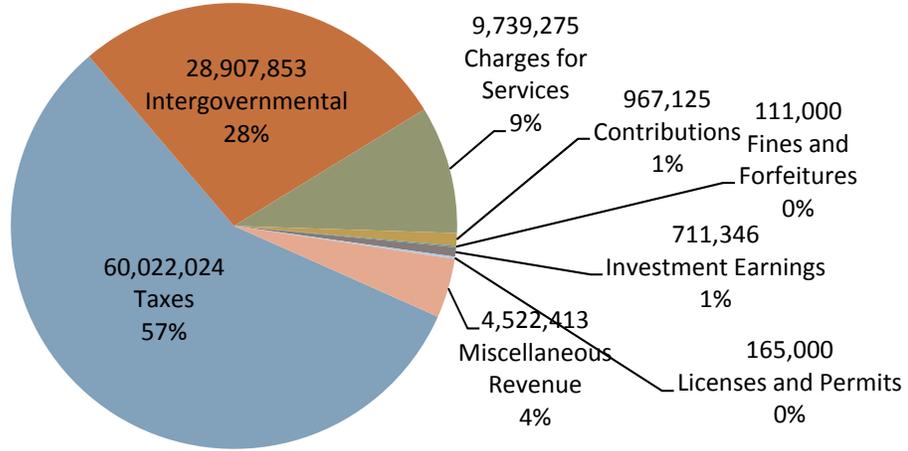


Operating revenues are \$103,655,509 and exceed operating expenditures by 10%, therefore the operating budget is in the positive and balanced.

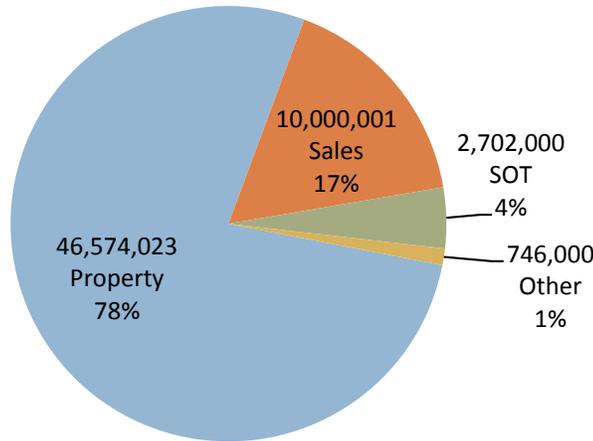
FUNDING COUNTY SERVICES.....

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

Revenues by Source: Total \$105,146,036



Tax Revenues by Type: Total \$60,022,024



Millage Rates and Property Tax Revenues by County Fund:

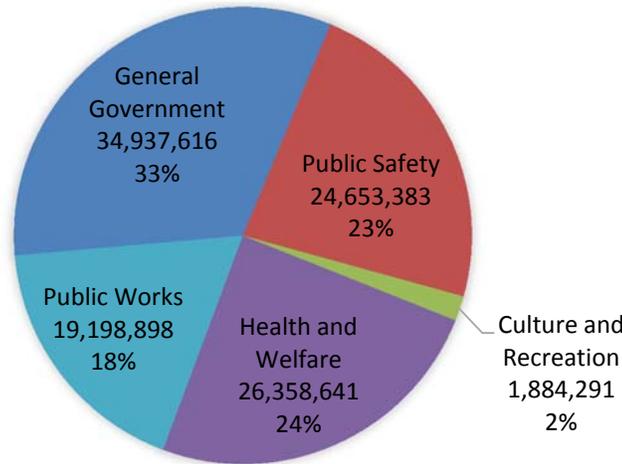
FUND	\$ AMOUNT	%	MILL
GENERAL	32,736,224	70	9.6050
ROAD & BRIDGE	5,112,372	11	1.5000
HUMAN SERVICES	4,260,310	9	1.2500
RETIREMENT	2,897,011	6	0.8500
CAPITAL EXPENDITURES	1,533,712	4	0.4500
TOTAL	\$46,539,629	100.00	13.655

The levy for Travelers Highland Public Improvement District is 50 mills, and its property tax revenue is budgeted at \$34,394. Traveler’s Highland PID is considered a component unit of Garfield County and is therefore included in the budget and financial statements.

YOUR DOLLAR AT WORK.....

Garfield County provides a full range of services, including public safety, public works, health and welfare, recreational and cultural events and general government services.

Budget by Function:



Public Works 18¢

- Construction and maintenance of the County’s road and bridge system
- Operations and capital improvements of the Rifle-Garfield County Airport
- Vegetation management program including weed and pest control and tamarisk removal
- Construction and maintenance within the Travelers Highland Public Improvement District
- Construction of trails
- Landfill

Health and Welfare 24¢

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

Culture and Recreation 2¢

- Agricultural and other educational programs provided by the Extension Service of Colorado State University
- The annual County Fair and Rodeo and Junior Livestock Sale and Auction
- Other community events such as the Airport Fly-in and Energy Symposium

General Government 33¢

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

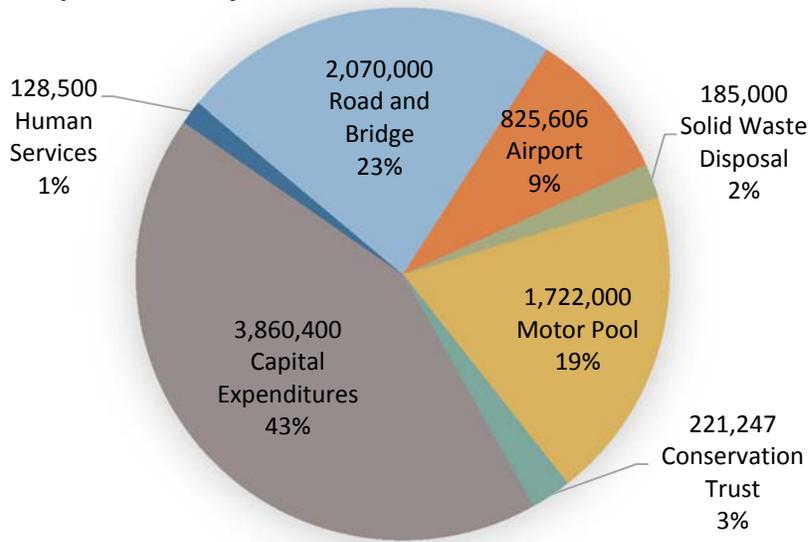
Public Safety 23¢

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

CAPITAL.....

The 2015 Budget includes capital projects of the Multi-Year Capital Plan, totaling **\$9,012,753**. The breakdown of capital expenditures by fund is as follows:

Capital Expenditures by Fund



Key Capital Projects

Road and Bridge Fund

Engineering, construction and/or maintenance of the following:

- CR137 Canyon Creek Bridge replacement
- CR113 Cattle Creek/SH82 intersection
- ROW acquisition for Catherine Bridge, Una Bridge and CR306 Spring Creek Road
- Rifle shop remodel and CNG upgrade
- CR108, 300 and 311 bridge protection
- Battlement Mesa drainages

Motor Pool

- 6 replacement vehicles in the Sheriff’s Office
- Replacement vehicles for Community Development and Criminal Justice Services
- Fleet management software

Conservation Trust Fund

- Trail construction

Capital Expenditures Fund

- Fairgrounds improvements including north hall kitchen remodel and new HVAC system for indoor arena
- Sheriff’s Office server farm and finger print machine upgrades
- Completion of Rifle Administration Building
- New sound system for BOCC hearing room
- County-wide annual computer equipment replacement and license upgrades

Airport Fund

- Airport entrance improvements
- Fuel farm relocation

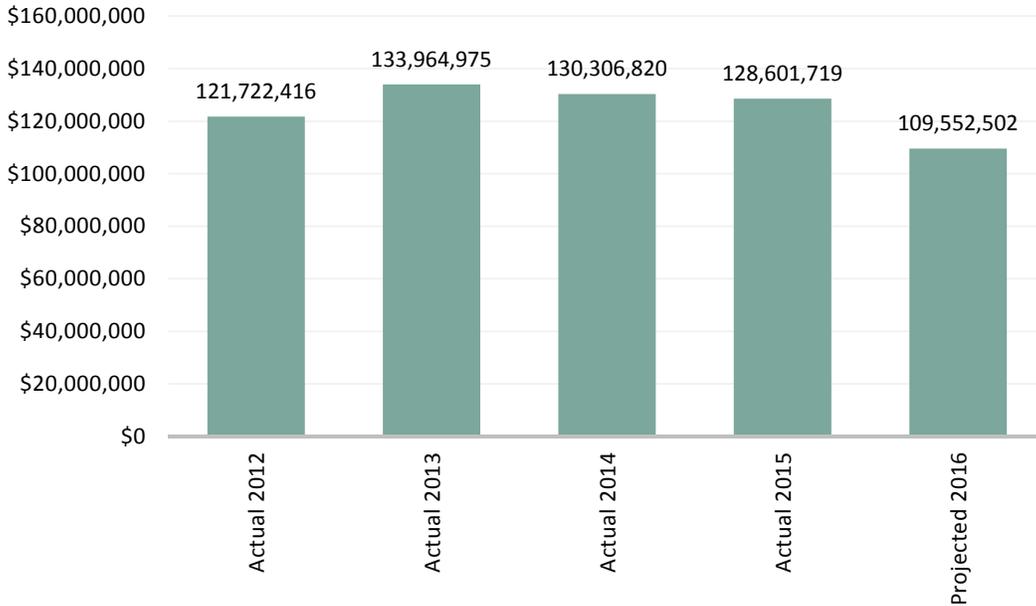
Solid Waste Disposal Fund

- Tub grinder for PCS treatment facility

FUND BALANCES.....

Fund balances are the difference between assets and liabilities. The budget includes a projected fund balance f 2016. Garfield County maintains healthy fund balances to ensure stable and quality levels of services to its customers in a volatile economy and assuring there is no need to return to taxpayers for tax or fee increases, or undertake any long-term financial obligations to fund strategic capital investments.

Total Fund Balances – Five Year Trend:



Fund Balances Classification:

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

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

At the beginning of 2016 the County had **\$44 million in unassigned fund balance**, approximately **35%** of the total.



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