



*Garfield County*

Garfield  
County  
Colorado



2015 Budget  
in brief



The Garfield County 2015 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 December 1, 2014, 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.

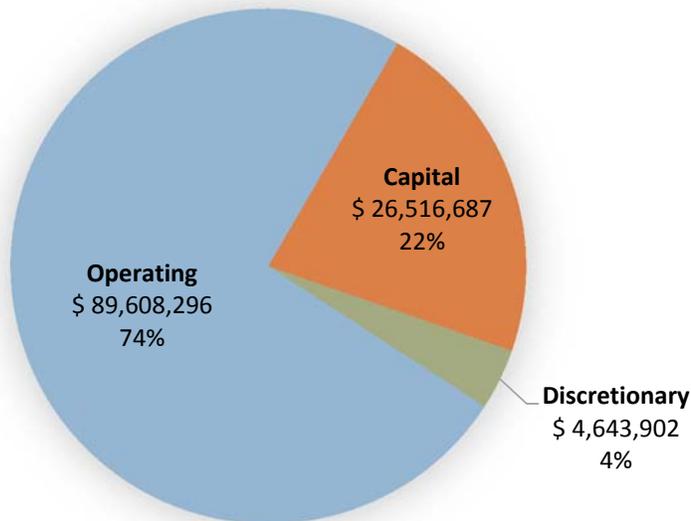
**APPROPRIATION OF FUNDS**.....

The **Garfield County 2015 budget** appropriates **\$127,900,300** in funding as follows:

FUND	Appropriation
GENERAL	\$54,492,484
PUBLIC HEALTH	2,989,947
ROAD & BRIDGE	29,759,758
HUMAN SERVICES	21,584,864
COMMUNITY EVENTS	591,511
CONSERVATION TRUST	114,000
AIRPORT	4,073,578
TRAFFIC IMPACT	19,000
CLERK & RECORDER EFTF	741,415
LIVESTOCK AUCTION	603,000
COMMISSARY	55,000
RETIREMENT	1,392,592
OIL & GAS MITIGATION	1,628,385
CAPITAL EXPENDITURES	5,354,504
TRAVELER'S HIGHLAND PID	32,440
SOLID WASTE DISPOSAL	2,439,972
MOTOR POOL	2,027,850
<b>TOTAL APPROPRIATION</b>	<b>\$127,900,300</b>

**Expenditures by Type:**

*\*Net of interfund transfers of \$7,131,415*

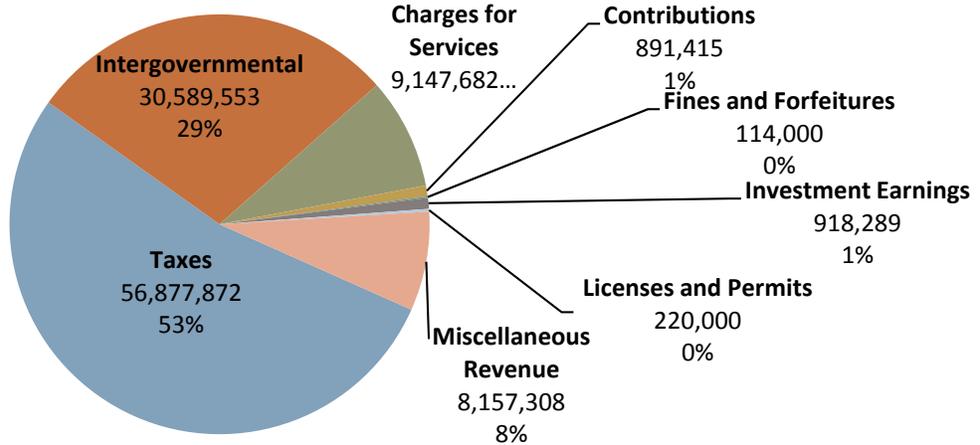


Operating revenues are \$96,780,946 and exceed operating expenditures by 8%, therefore the operating budget is in the positive and balanced.

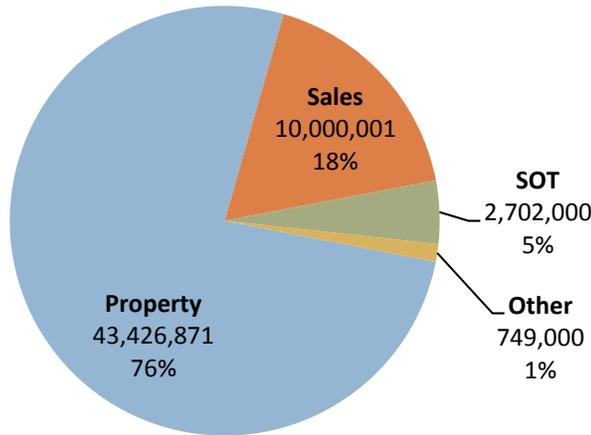
**FUNDING COUNTY SERVICES.....**

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 \$106,916,119**



**Tax Revenues by Type: Total \$53,125,163**



**Millage Rates and Property Tax Revenues by County Fund:**

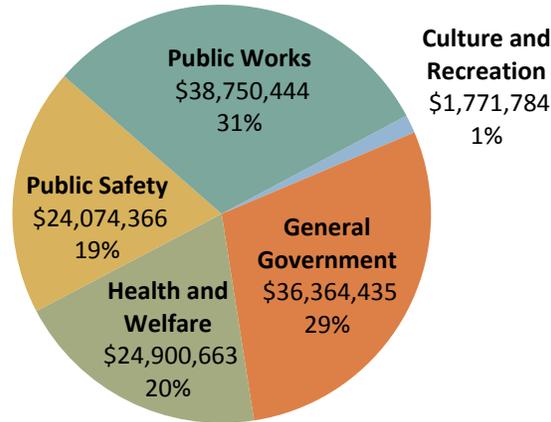
FUND	\$ AMOUNT	%	MILL
GENERAL	26,865,087	61.92	8.455
ROAD & BRIDGE	11,120,970	25.63	3.500
HUMAN SERVICES	3,971,775	9.15	1.250
RETIREMENT	1,429,839	3.30	0.450
<b>TOTAL</b>	<b>\$43,387,671</b>	<b>100.00</b>	<b>13.655</b>

The levy for Travelers Highland Public Improvement District is 50 mills, and its property tax revenue is budgeted at \$39,200. 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 31¢**

- 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

**General Government 29¢**

- Services provided by the offices of Elected officials – Board of County Commissioners, Assessor, Clerk and Recorder, Treasurer, Public Trustee, and Surveyor
- Services provided by administrative departments 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

**Health and Welfare 20¢**

- 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

**Public Safety 19¢**

- 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 9<sup>th</sup> Judicial District Attorney’s Office of the State of Colorado
- Criminal Justice Services including the community corrections facility

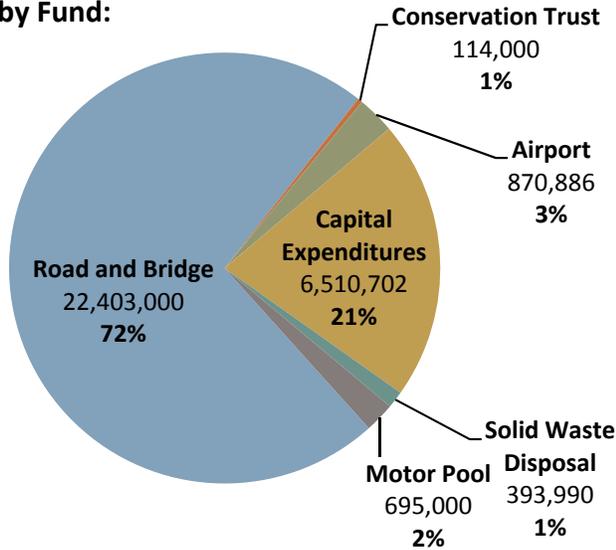
**Culture and Recreation 1¢**

- 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

**CAPITAL**.....

The 2015 Budget includes capital projects of the Multi-Year Capital Plan, totaling **\$26,516,687**. 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:

- CR300/E. bridge over Colorado River
- CR311 bridge over Colorado River
- CR204/Roan Creek
- CR113 Cattle Creek/SH82 intersection
- CR137/Canyon Creek Bridge
- Catherine Store bridge
- Battlement Mesa drainages

**Motor Pool**

- 10 replacement vehicles in the Sheriff’s Office
- 2 vehicles for Coroner’s Office
- 1 mini-van for Department of Human Services

**Conservation Trust Fund**

- Trail construction

**Capital Expenditures Fund**

- Fairgrounds improvements including north grandstand bleacher replacement, kitchen in north hall and new pigpens
- Remodels of facilities in Glenwood Springs on 8th Street
- Mobile data technology for Sheriff’s Office vehicles
- Full body scanner for Sheriff’s Office
- County-wide annual computer equipment replacement

**Airport Fund**

- Design and construction of the airport’s taxiway
- Fuel farm relocation
- Single engine air tanker base construction

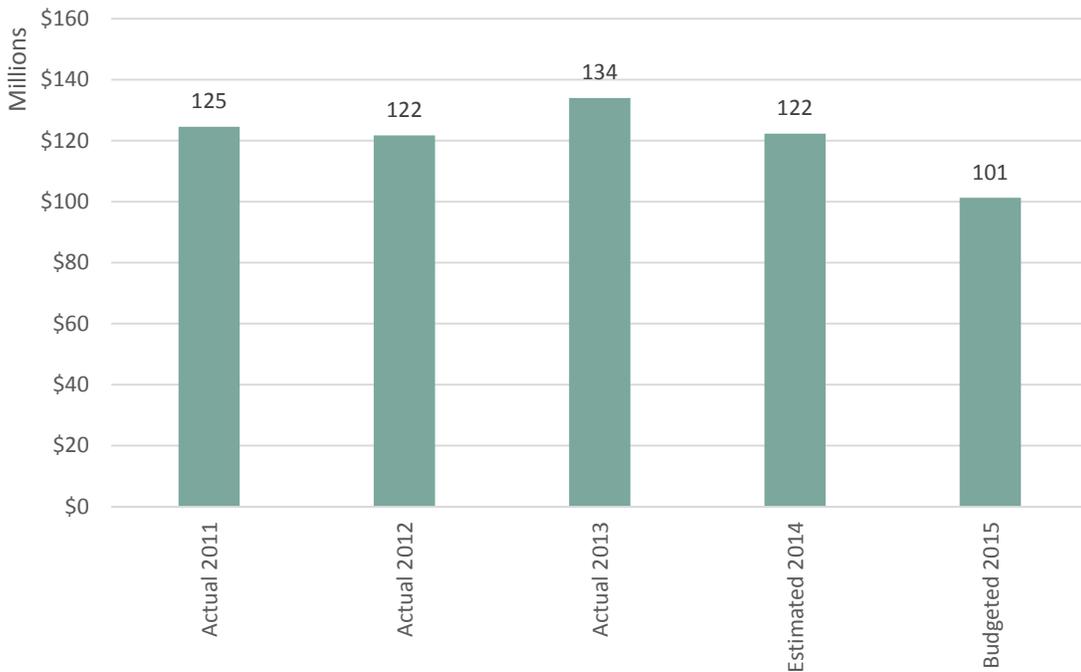
**Solid Waste Disposal Fund**

- Tub grinder for PCS treatment facility

**FUND BALANCES**.....

Fund balances are the difference between assets and liabilities. The budget includes estimated and projected fund balances for the years ended 2014 and 2015 respectively. 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 2014 the County had **\$53 million in unassigned fund balance**, approximately **40%** of the total. It is estimated that during 2015 the County will operate with a similar level of unassigned fund balance.



**FINANCE DEPARTMENT**

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