



2017



Garfield  
County  
Colorado

# Adopted Budget

## Table of Contents

BUDGET MESSAGE.....	6
SECTION I – INTRODUCTION .....	8
ECONOMIC AND DEMOGRAPHIC PROFILE.....	8
LOCATION .....	8
HISTORY.....	9
DEMOGRAPHICS .....	11
ECONOMIC CONDITIONS.....	15
OPERATING INDICATORS .....	28
ECONOMIC SUMMARY AND BUDGET FORECAST .....	29
ORGANIZATIONAL CHART .....	30
SECTION II – STRATEGIC PLAN .....	31
STRATEGIC PLAN PROCESS.....	31
BOARD OF COUNTY COMMISSIONERS POLICY DIRECTIVES.....	32
INFRASTRUCTURE AND INVESTMENT .....	32
HEALTH AND HUMAN SERVICES .....	32
ORGANIZATIONAL, CORE AND INTERNAL SERVICES .....	33
COMMUNITY OUTREACH AND TRANSPARENCY .....	33
ECONOMIC DEVELOPMENT.....	34
FEDERAL AND STATE POLICY AGENDA .....	34
ELECTED OFFICIALS STRATEGIC PLANS .....	36
ASSESSOR.....	36
CLERK AND RECORDER.....	36
CORONER.....	36
SHERIFF .....	36
TREASURER AND PUBLIC TRUSTEE .....	37
DEPARTMENT WORK PLAN HIGHLIGHTS .....	38
ADMINISTRATION .....	38
AIRPORT .....	38
COMMUNITY DEVELOPMENT.....	38
COMMUNICATIONS.....	39
CRIMINAL JUSTICE SERVICES .....	39
FAIR AND EVENTS .....	40
FINANCE .....	40
HUMAN RESOURCES .....	41
HUMAN SERVICES.....	41
INFORMATION TECHNOLOGY .....	41
PROCUREMENT .....	42
PUBLIC HEALTH .....	42
FACILITIES AND FAIRGROUNDS .....	43
ROAD AND BRIDGE .....	43
MOTOR POOL.....	44
SOLID WASTE DISPOSAL .....	44

<b>SECTION III – BUDGET PREPARATION .....</b>	<b>45</b>
ANNUAL BUDGET PROCESS .....	45
FINANCIAL POLICIES .....	47
PURPOSE.....	47
AUDITING AND FINANCIAL REPORTING .....	47
FUND ACCOUNTING .....	47
DEPARTMENT/FUND MATRIX.....	49
BASIS OF ACCOUNTING AND BUDGETING.....	50
BALANCED BUDGET DEFINITION.....	50
AMENDING THE BUDGET .....	50
MONITORING THE BUDGET .....	51
OTHER BUDGETARY/FINANCIAL POLICIES .....	51
FINANCIAL PERFORMANCE MEASURES .....	55
LONG TERM FINANCIAL PLANNING .....	56
<b>SECTION IV – BUDGET OVERVIEW .....</b>	<b>58</b>
BUDGET SUMMARY.....	58
REVENUES .....	60
TAXES.....	61
INTERGOVERNMENTAL REVENUES .....	63
CHARGES FOR SERVICES .....	64
INVESTMENT EARNINGS.....	65
OTHER REVENUES.....	65
EXPENDITURES .....	66
PERSONNEL COSTS.....	67
FUND BALANCE .....	68
SUMMARY.....	68
INTERFUND TRANSFERS .....	70
MAJOR FUND SUMMARIES.....	71
GENERAL FUND.....	71
CAPITAL EXPENDITURES FUND .....	71
HUMAN SERVICES FUND.....	72
OIL AND GAS MITIGATION FUND.....	72
ROAD AND BRIDGE FUND.....	73
<b>SECTION V – GENERAL GOVERNMENT .....</b>	<b>74</b>
SUMMARY .....	74
GENERAL GOVERNMENT, GENERAL FUND.....	76
REVENUES – SUMMARY .....	76
EXPENDITURES – SUMMARY .....	77
BUDGET DETAIL BY GENERAL FUND OFFICES AND DEPARTMENTS .....	78
GENERAL.....	78
BOARD OF COUNTY COMMISSIONERS .....	78
ASSESSOR.....	78
CLERK AND RECORDER.....	79

SURVEYOR.....	80
TREASURER.....	80
PUBLIC TRUSTEE.....	80
COUNTY ATTORNEY.....	81
COUNTY MANAGER.....	81
COMMUNICATIONS.....	82
COMMUNITY DEVELOPMENT.....	82
FINANCE.....	83
FACILITIES AND FAIRGROUNDS.....	83
HUMAN RESOURCES.....	84
INFORMATION TECHNOLOGY.....	84
OIL AND GAS.....	85
PROCUREMENT.....	85
FUND ADMINISTRATION.....	85
EMERGENCY RESERVE FUND.....	86
CLERK & RECORDER EFTF FUND.....	86
RETIREMENT FUND.....	86
OIL AND GAS MITIGATION FUND.....	86
GARFIELD COUNTY GRANT FUND.....	87
<b>SECTION VI – PUBLIC SAFETY.....</b>	<b>88</b>
SUMMARY.....	88
GENERAL FUND, SHERIFF.....	89
GENERAL FUND, CORONER.....	90
GENERAL FUND, DISTRICT ATTORNEY.....	90
GENERAL FUND, CRIMINAL JUSTICE SERVICES.....	90
COMMISSARY FUND.....	91
<b>SECTION VII – HEALTH AND WELFARE.....</b>	<b>92</b>
SUMMARY.....	92
PUBLIC HEALTH FUND.....	93
HUMAN SERVICES FUND.....	94
<b>SECTION VIII – PUBLIC WORKS.....</b>	<b>95</b>
SUMMARY.....	95
GENERAL FUND, CONSTRUCTION MANAGEMENT.....	96
GENERAL FUND, FACILITIES.....	97
GENERAL FUND, VEGETATION MANAGEMENT.....	97
ROAD AND BRIDGE FUND.....	98
AIRPORT FUND.....	99
CONSERVATION TRUST FUND.....	99
TRAVELER’S HIGHLAND PID FUND.....	100
TRAFFIC IMPACT FUND.....	100
<b>SECTION IX – SOLID WASTE DISPOSAL.....</b>	<b>101</b>
SOLID WASTE DISPOSAL FUND.....	101
<b>SECTION X – CULTURE AND RECREATION.....</b>	<b>102</b>

SUMMARY .....	102
GENERAL FUND, CSU EXTENSION SERVICES .....	103
GENERAL FUND, FAIRGROUNDS .....	103
COMMUNITY EVENTS FUND .....	104
LIVESTOCK AUCTION FUND.....	104
<b>SECTION XI – INTERGOVERNMENTAL SERVICES.....</b>	<b>105</b>
MOTOR POOL FUND .....	105
<b>SECTION XII – CAPITAL EXPENDITURES.....</b>	<b>106</b>
SUMMARY .....	106
CAPITAL EXPENDITURES FUND .....	108
<b>SECTION XIII – STAFFING.....</b>	<b>109</b>
AUTHORIZED PERSONNEL.....	109
PERSONNEL CHANGES .....	111
POSITION ADDITIONS .....	111
POSITION ELIMINATIONS.....	111
PERSONNEL DISTRIBUTION .....	111
<b>SECTION XIV – DEBT SERVICE.....</b>	<b>114</b>
POLICY.....	114
DEBT ISSUES .....	114
LEGAL DEBT MARGIN .....	114
<b>GLOSSARY.....</b>	<b>115</b>