



RIO BLANCO COUNTY, COLORADO

2026 Adopted Budget

December 9, 2025



TABLE OF CONTENTS

2.0 Introduction	4
2.1 Basis of Budgeting	6
2.2 Budgeting Process	7
2.3 Financial Policies	9
2.4 Demographics	10
2.5 Organizational Structure	15
2.6 History of the County	17
2.7 Fund Structure (unmatched)	19
3.0 Executive Summary	21
3.1 Strategic Plan	22
3.2 Budget Timeline	23
3.3 Fund Balance (unmatched)	25
4.0 Funds Summary Overview	28
4.1 General Fund	29
4.2 Road and Bridge Fund	33
4.3 Public Health Agency	35
4.4 Dept of Human Services	36
4.5 American Rescue Plan	37
4.6 Use Tax Fund	38
4.7 Conservation Trust	40
4.8 Capital Expenditure	41
4.9 Capital Improvement Plan Fund	42
4.10 CCITF	43
4.11 Solid Waste Landfill	44
4.12 Weed & Pest Fund	45
4.13 Communications Fund	47
4.14 Fairfield Complex	48
4.15 Central Services Fund	49
4.16 Fleet Management Fund	50
5.0 Capital Projects	51
5.1 Bridge Replacements	52
5.1.1 PW.2026.02.CR5 Burke Bridge Engineering	53
5.1.2 PW.2026.03 CR 5 Burke Bridge Construction	55
5.2 Capital Improvement Plan	57
5.2.1 PW.2026.01 Meeker Fairgrounds Facilities Improvements	58
5.3 FM - R Colo	60
5.3.1 2026 Rangely Data Building - RTU Replacement	61
5.4 FM - Towers	64
5.4.1 OP.21-1900-5741 RBC Primary Tower Site HVAC Unit Replacement	65
5.5 Mkr Fairgrounds	68
5.5.1 PW.2026.FG.002.Fairgrounds Electrical	69
5.6 Rangely Airport	71
5.6.1 OPS.25-0900-5170 4V0 Rangely Airport Master Plan	72

5.7 Road & Bridge	75
5.7.1 2025 CR77 Anschutz Bridge	76
5.7.2 PW.2026.04.CR17 Bridge Buford New Castle	78
6.0 Appendix	80
6.1 Glossary	81

Transmittal Letter

DATE: December XX, 2025

TO: The Citizens of Rio Blanco County & Rio Blanco County Board of Commissioners

FROM: Rio Blanco County Management

SUBJECT: 2026 Budget Message

We are pleased to submit the 2026 budget, prepared in accordance with Colorado Revised Statutes, Generally Accepted Accounting Principles, and Rio Blanco County's budget and financial policies. The 2026 Budget represents the county's financial plan for the fiscal year ending December 31, 2026, and reflects the objectives and goals of the Rio Blanco County Board of Commissioners. As in previous years, the county follows the modified accrual basis of accounting for both its annual budget and audited financial statements.

The following sections provide an overview of the 2026 budget, including the key factors that influenced its development, economic considerations, and trends in both revenues and expenditures.

Purpose of the 2026 Budget

The proposed budget aims to provide a fiscally responsible plan that aligns with the priorities set by the Board of County Commissioners. It will serve as the basis for reviewing and refining all departmental requests during budget workshops, ensuring that Rio Blanco County maintains its financial strength and integrity.

Once adopted, the budget becomes a legal document that defines the county's financial and operational priorities, shaping its organizational structure and services.

Financial Projections

A key concern in developing this budget is the availability of fund balances for future years, especially given Rio Blanco County's reliance on industries that experience significant fluctuations due to market and legislative changes.

The county has been budgeting at a deficit for several years to support large capital projects, including the Justice Center, Courthouse renovation, Broadband Expansion, and other major infrastructure investments. As we enter 2026, the county will need to save over many years for future large capital projects, unless new grants or revenue sources are acquired.

For operational costs, the county is budgeting at a deficit due to the unpredictable nature of certain revenue streams. Departments have been directed to reduce their operational budgets given the uncertainty around property tax revenue. Significant progress was made to minimize overstatement and contingency funding where not historically warranted.

Reserves

The county's fund balances are designated for specific purposes, allowing us to track revenues that remain unspent at year-end but have conditional uses. State statute requires the county to maintain a TABOR emergency reserve, which is 3% of fiscal year spending, as well as a working capital reserve equivalent to at least three months of expenditures. All fund balances are projected to meet or exceed these minimum reserve requirements.

Significant Issues

- **Assessed Valuation & Property Tax Revenues:** The 2024 decrease in the county's assessed valuation from \$1,015,215,650 in 2023 to \$785,213,840 and further reduction in 2025 to \$720,914 is a reflection of the volatility in the county's primary industries. Oil and gas property, which comprises 60% of the total assessed valuation, and industrial



property, at 18%, together account for 78% of the county's tax base. These sectors are highly dependent on economic and legislative conditions, which will continue to drive fluctuations in property tax revenues.

- **Working Capital:** After years of focusing on capital projects, the county is now concentrating on ensuring that operating costs remain within available revenues. This approach will help the county navigate potential economic downturns and the impacts of legislative changes on the local economy and tax base.
- **Intergovernmental Operating Revenues:** State and federal revenues have decreased significantly since the beginning of 2025 under the new federal administration. The County will continue to be proactive in obtaining grants both at the state and federal level.
- **Impact from the Lee and Elk Fires:** On August 2, 2025, multiple lightning-caused wildfires — including the Elk, Lee, Crosho, and Yellow Jacket Fires — burned nearly 155,000 acres across Rio Blanco County. While several residents suffered heartbreaking losses of homes and outbuildings, the most extensive impact was to rangeland and agricultural fields, which are vital to our local economy. The County continues to assess long-term recovery needs. We are awaiting a decision on FEMA disaster funding, but have received notification that Emergency Watershed Protection (EWP) funding is pending and expected to assist in 2026 with repairs to county infrastructure damaged by post-wildfire flooding.

Trends

Revenue projections for 2026 reflect local economic trends. Property tax revenue, which decreased slightly the past two years, is expected to flatten out somewhat based on current state legislation. Interest earnings on investments experienced higher rates in 2025 overall. However, expenditures will remain tightly controlled. The 2026 budget projects a slight decrease of 0.8% in overall expenditures compared to 2025.

Expenditure Summary

While some functional areas, such as general government and public safety, have seen slight budget increases, overall expenditures have been carefully managed and reduced to ensure long-term financial stability.

Basis of Accounting

Rio Blanco County uses the modified accrual basis of accounting for most funds, with proprietary funds utilizing the accrual basis. This ensures that revenues and expenditures are recognized appropriately based on the fund's purpose.

Budget Process and Purpose

The 2026 budget serves as a formal expression of public policy, allocating resources in line with the county's goals. It also functions as a legal control mechanism, authorizing and limiting expenditures throughout the fiscal year.

Basis of Budgeting

The County follows the modified accrual basis of accounting to prepare its annual budget, on the same basis as its audited financial statements. Under this method, revenue is recorded in the year in which it is earned, and expenditures are recorded in the year in which the goods are received or services are provided. The budget is prepared using Generally Accepted Accounting Principles (GAAP) for all funds except for enterprise and internal service funds. Under GAAP, enterprise and internal service funds are reported using the full accrual basis of accounting. However, for budget purposes they will differ from the full accrual basis in the following ways: 1) proceeds from long-term financing, including leases, are reported as revenues; 2) money spent on capital equipment, infrastructure, and debt service payments are shown as expenditures; and 3) depreciation expenses related to county property and equipment is not shown as expenditure for budget purposes.

Budget Timeline

BUDGET PREPARATION

The Board of County Commissioners (BOCC) is required by state statute to appoint a Budget Officer who is responsible for presenting a recommended budget to the BOCC no later than October 15. The Budget Officer collaborates with all elected officials and department directors to prepare a balanced budget by fund, where estimated revenues and resources meet or exceed appropriations.

Annually, the BOCC updates county goals, and the Budget Officer works with department heads to develop a budget that aligns with those goals as much as possible based on available resources. The budget includes contingencies for unforeseen operational needs and an emergency reserve as required by state law. Any use of contingency funds must be authorized by the BOCC.

In compliance with Article X, Section 20 of the Colorado Constitution (Amendment One), the recommended budget must include an Emergency Reserve, equal to 3% of fiscal year spending, which is accounted for in the fund balances. These reserve funds are only accessible for declared emergencies.

The General Fund must maintain an adequate balance to provide cash flow for operational expenses throughout the fiscal year. Revenue and resource estimates must balance with proposed appropriations, and property tax rates are estimated and allocated based on statutory requirements and program needs. Grants, fees, and other revenue sources are estimated by individual departments, with assistance from the Finance Department, and departments are responsible for meeting these budget targets.

The Finance Department estimates beginning fund balances and resources for each county fund based on projected actual expenditures and revenues for the current fiscal year.

The BOCC approves expenditures at the fund level, and the budgets for elected officials reside in the General Fund but are adopted at the department level within the fund. Before budget adoption, the BOCC may revise the recommended budget, and elected officials and department directors have the opportunity to appeal to the Budget Officer and the BOCC for changes.

No department or agency may spend or contract to spend beyond the amount appropriated in the budget. The Finance Department monitors and controls operating budgets at the department level.

County departments must submit budget requests for the coming year following the instructions provided annually by the Budget Officer. Elected officials, department directors, or external agencies can meet with the Budget Officer to appeal budget exclusions or recommendations. After reviewing appeals, the Budget Officer may recommend adjustments to the BOCC. If an appeal is rejected, representatives may appeal directly to the BOCC. The final recommended budget is published before adoption in accordance with Colorado Revised Statutes (C.R.S.) Title 29, and a public notice informs electors where and when they can inspect the budget or file objections before final adoption.

BUDGET ADOPTION

The first step in the budget adoption process is the "Resolution to Adopt Budget," which consolidates all estimated beginning fund balances, revenues, and expenditures for each fund and elected official for the coming year. This is followed by the "Resolution to appropriate Sums of Money," which authorizes the BOCC to expend the budgeted amounts. The appropriation resolution must list expenditures for each fund and ensure they do not exceed the available resources. Lastly, the BOCC approves the "Resolution Levying General Property Taxes," which complies with Amendment 1's limitations. A certified copy of the adopted budget, appropriation resolution, and certification of levies, along with a budget message, must be filed with the Colorado Division of Local Government within 30 days of adoption.



AMENDING THE BUDGET

Once the budget is adopted, it becomes effective on January 1 of the subsequent fiscal years. Local governments must follow statutory procedures to authorize spending through formal appropriation and adoption of the annual budget. The appropriation is established by fund (see C.R.S. 29-1-103). The total expenditures for each fund shall not exceed the amount appropriated in the budget (see C.R.S. 29-1-110). Colorado Local Government Budget Law (see C.R.S. 29-1-101) allows for three methods of amending or changing the original budget: transfers, supplemental appropriations, and/or revised appropriations (see C.R.S. 29-1-109).

Budget Appropriation Transfers

Budget appropriations may be transferred in the following ways:

- Within a department, requests for budget revisions are limited to transferring appropriations from one line item to another within the same department and do not increase or decrease the overall appropriation. Approval requires only the department director's signature.
- Transfers of appropriations between departments require a supplemental budget request, must be approved by the BOCC at a public meeting through Resolution, and are filed with the Colorado Division of Local Government.

Supplemental Appropriation

Supplemental budget appropriations are an official action to increase the total appropriated expenditure budget for an individual fund. The need for increased appropriation is typically identified under one or both of the following circumstances:

- The need to expend new or additional revenue not anticipated at the time of budget adoption (excluding property tax revenue);
- The need to use available reserves due to circumstances not anticipated at the time of budget adoption

Departments must file a request, and approval requires a public meeting with prior notice and a Resolution by the BOCC. Supplemental appropriations are filed with the Division of Local Government.

Revised Appropriation

Revisions occur if revenues are lower than anticipated in the adopted budget. Approval requires a public meeting with prior notice, and revised appropriations are filed with the Division of Local Government.

Financial Policies

BUDGET & FINANCIAL POLICY

Rio Blanco County is responsible for using its resources wisely to ensure adequate funding for the services, public facilities, and infrastructure necessary to meet the community's present and future needs. Policy is needed to achieve the goals and objectives.

Objectives include:

- To promote sound financial management by providing accurate and timely information.
- To ensure the legal use of financial resources through an effective system of internal controls.
- To maintain appropriate financial capacity for present and future needs.
- To set forth operating principles which minimize the cost of governments and reduce financial risk.

Goals include:

- Develop and implement a risk assessment plan.
- Streamline work processes to increase service capacity with no additional cost.
- Focus on making sure services are provided in the most efficient and effective manner.
- Always focus on internal controls, accountability and transparency.

Demographics

Rio Blanco County is a largely rural county in northwest Colorado with a population of about 6,600 residents in 2025, spread across roughly 3,223 square miles. According to the 2020 U.S. Census and recent estimates, the county is characterized by slow growth, an older median age, strong high-school graduation rates, and a median household income in the low \$70,000s. While the population remains primarily non-Hispanic White, diversification is gradually occurring, and homeownership is high at around 76 %. These demographic features help set the stage for the county's budget planning: sustaining essential services across a wide area, supporting an aging workforce, and aligning with the region's resource-based and outdoor recreation economy.

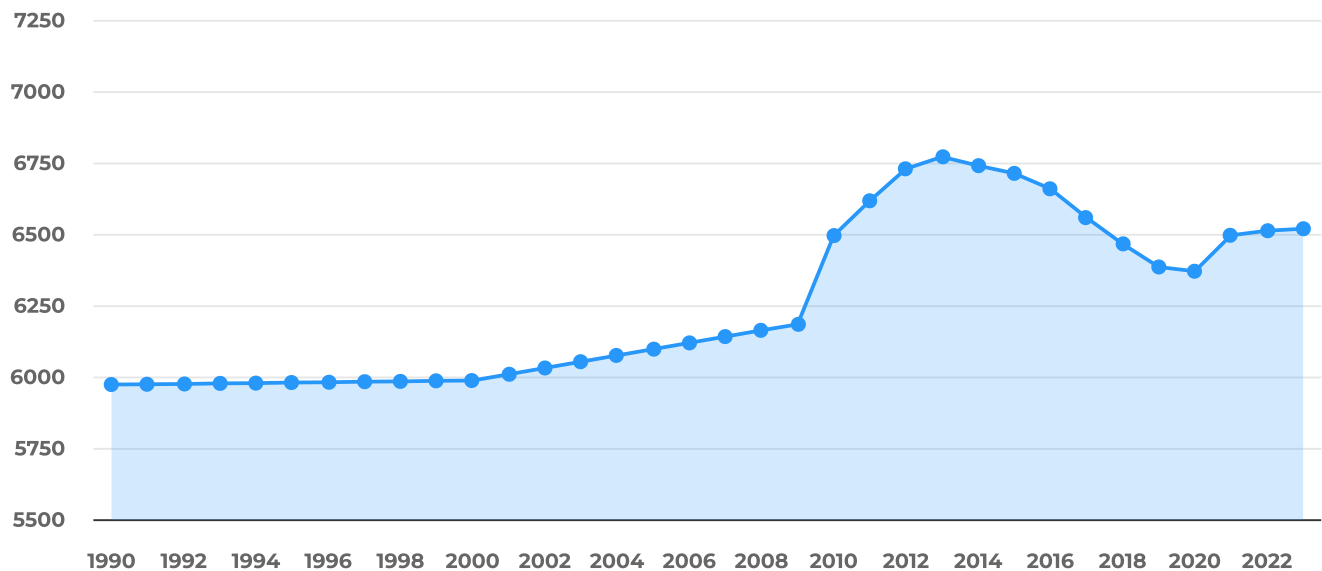
Population



TOTAL POPULATION

6,5180.11%
vs. 2022

GROWTH RANK

38 out of **64** Counties in Colorado

* Data Source: U.S. Census Bureau American Community Survey 5-year Data and the 2020, 2010, 2000, and 1990 Decennial Censuses



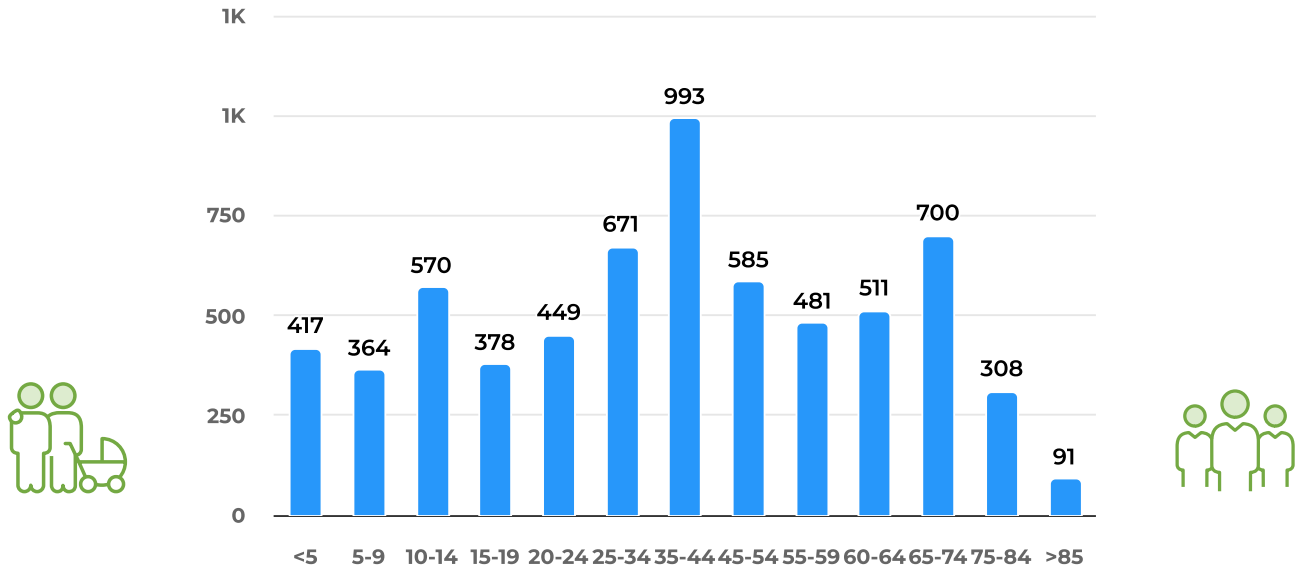
DAYTIME POPULATION

6,851

Daytime population represents the effect of persons coming into or leaving a community for work, entertainment, shopping, etc. during the typical workday. An increased daytime population puts greater demand on host community services which directly impacts operational costs.

* Data Source: American Community Survey 5-year estimates

POPULATION BY AGE GROUP



Aging affects the needs and lifestyle choices of residents. Municipalities must adjust and plan services accordingly.

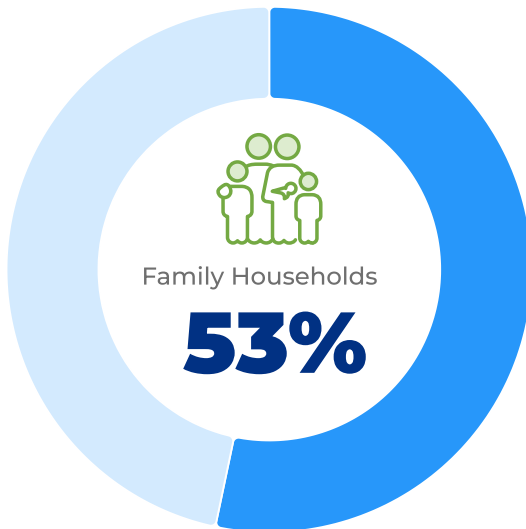
** Data Source: American Community Survey 5-year estimates*

Household

TOTAL HOUSEHOLDS

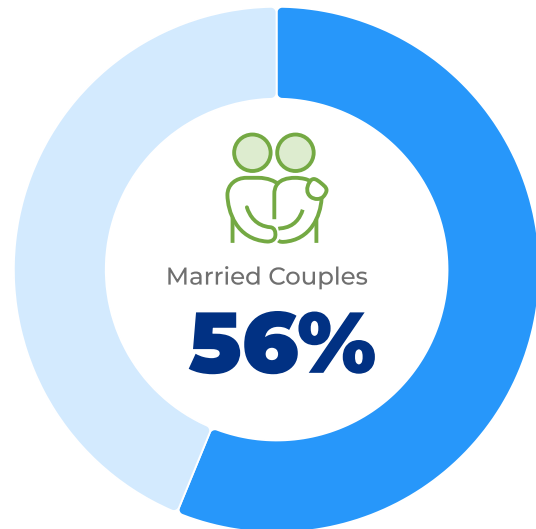
2,587

Municipalities must consider the dynamics of household types to plan for and provide services effectively. Household type also has a general correlation to income levels which affect the municipal tax base.



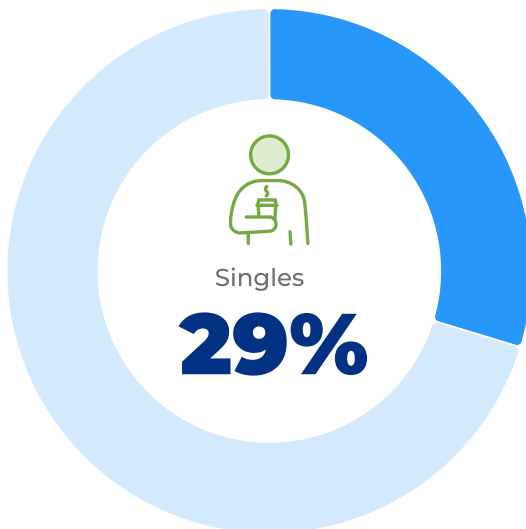
9%

higher than state average



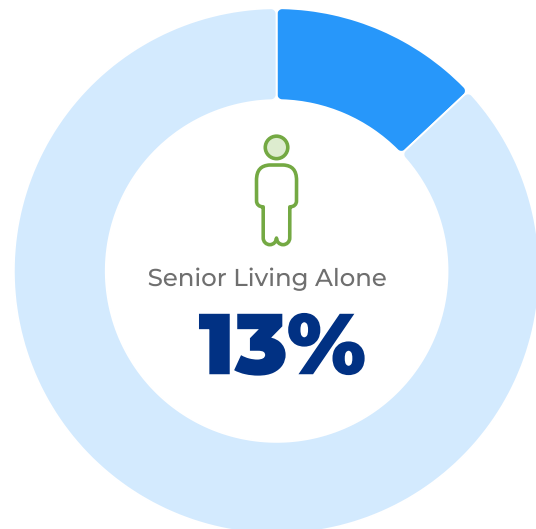
13%

higher than state average



8%

higher than state average



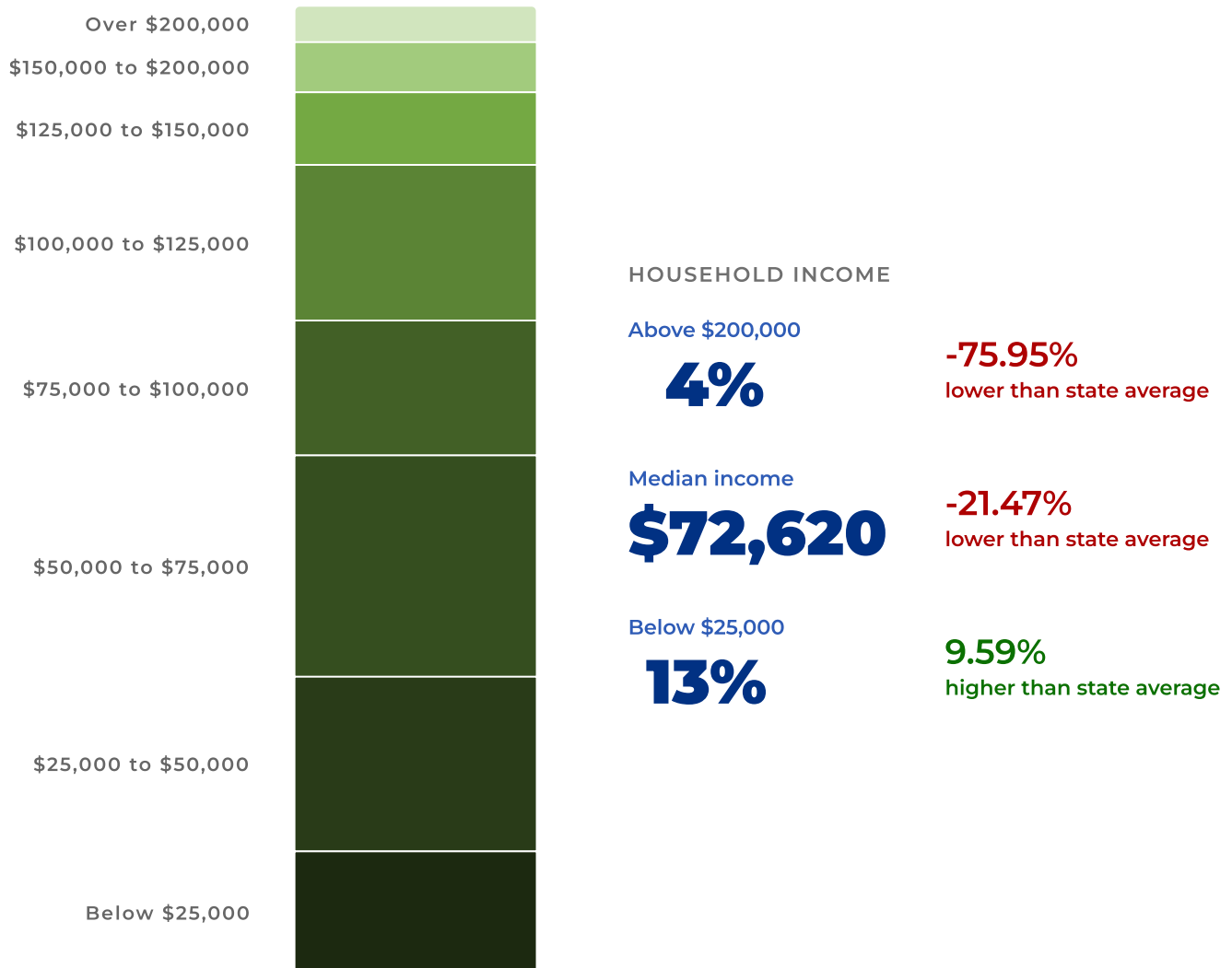
-10%

lower than state average

** Data Source: American Community Survey 5-year estimates*

Economic

Household income is a key data point in evaluating a community's wealth and spending power. Pay levels and earnings typically vary by geographic regions and should be looked at in context of the overall cost of living.



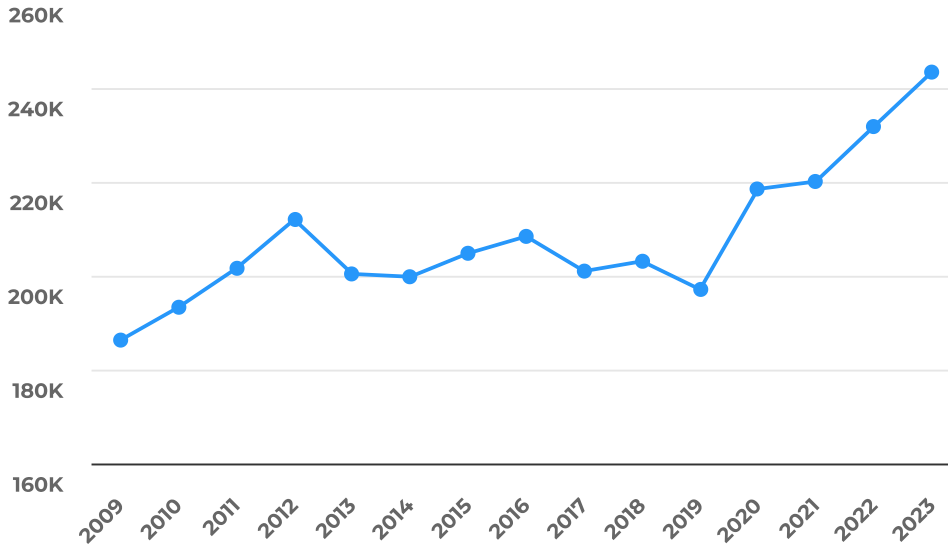
* Data Source: American Community Survey 5-year estimates

Housing



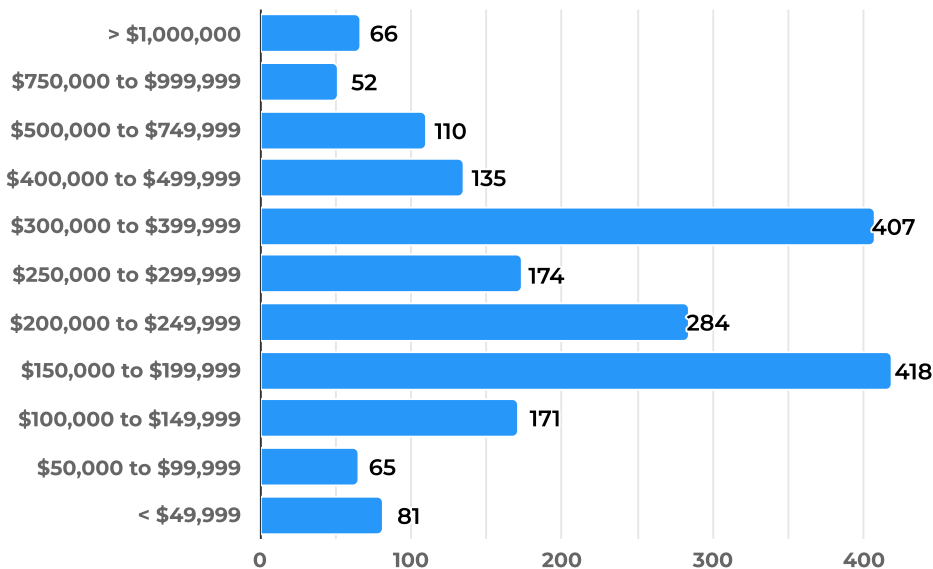
2023 MEDIAN HOME VALUE

\$243,400



* Data Source: 2023 *US Census Bureau*, American Community Survey. Home value data includes all types of owner-occupied housing.

HOME VALUE DISTRIBUTION



* Data Source: 2023 *US Census Bureau*, American Community Survey. Home value data includes all types of owner-occupied housing.

HOME OWNERS VS RENTERS

Rio Blanco

State Avg.

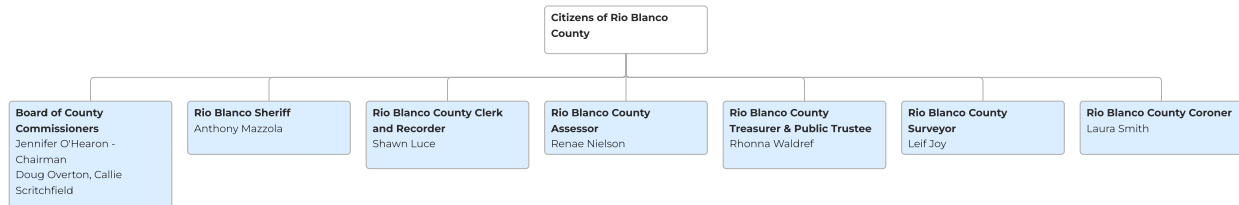


* Data Source: 2023 *US Census Bureau*, American Community Survey. Home value data includes all types of owner-occupied housing.

Rio Blanco County Elected Offices

Rio Blanco County is governed by seven elected offices: the Board of County Commissioners, the Sheriff, the Clerk and Recorder, the Assessor, the Treasurer and Public Trustee, the Surveyor, and the Coroner. These officials are elected by the citizens of Rio Blanco County. Since the Board of County Commissioners oversees multiple departments, the organizational chart will be further detailed below for clarity.

Rio Blanco County Elected Officials

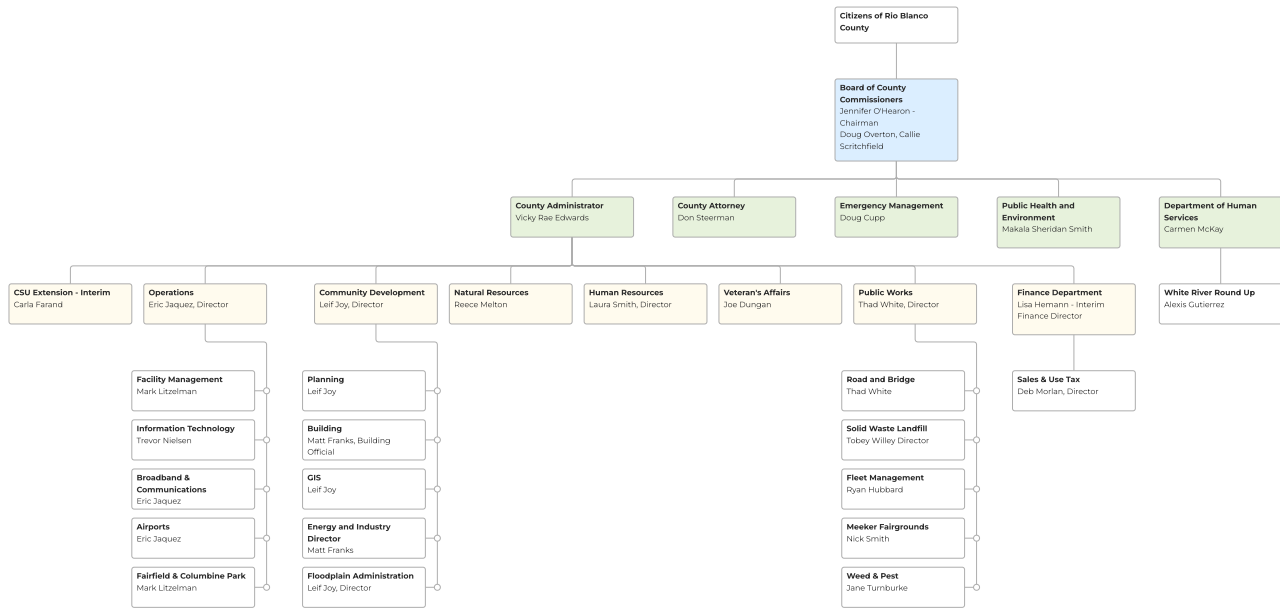


Board of County Commissioners Organizational Chart of Departments

The Board of County Commissioners is accountable to the residents of Rio Blanco County and is committed to providing visionary leadership to achieve the County's mission. To fulfill this mission, the Board delegates appropriate authority to key employees, including the County Administrator, County Attorney, Emergency Manager, Public Health and Environment Director, and Department of Human Services Director. The complexity of the issues facing the County, along with the diverse interests of community stakeholders, makes a rigid separation between policy-making and daily operations impractical. The Board's approach emphasizes teamwork, clearly defined responsibilities, and consistent communication to ensure the Board remains adequately informed about the organization's activities.

It is the intent of this Board to provide organizational leadership while maintaining meaningful oversight of County operations. Achieving this requires the Board and its leadership team to function cohesively to advance the County's strategic priorities. The Board expects to be kept informed of operational matters through active and regular communication, allowing for appropriate input to ensure that management actions align with the Board's vision and strategic plan. Together, the Board and the leadership team will determine which operational areas intersect with policy and therefore require more direct Board involvement.

2.5 Organizational Structure



History of County



Located in northwestern Colorado on what many refer to as the Northwest Plateau, Rio Blanco County encompasses approximately 3,226 square miles—making it the sixth largest county in the state—with roughly 2.64 million acres of land. Public lands, managed primarily by the U.S. Forest Service and the Bureau of Land Management (BLM), account for about 75% of the county's total area, with the remaining 25% privately owned.

From its founding in the mid-1800s, Rio Blanco County's economy has been rooted in agriculture, particularly farming and ranching, which continue to play an important role in its cultural identity and local livelihoods. Since the early 1900s, recreational activities—notably hunting, fishing, and outdoor tourism—have also contributed significantly to the county's economy. The White River Valley remains home to the largest elk herd in North America and sizable populations of mule deer, along with smaller herds of antelope, bighorn sheep, and moose.

During the mid-1900s, Rio Blanco County experienced substantial growth following the discovery of oil near the Town of Rangely. For several decades, revenues from the Rangely Oil Field provided a strong economic foundation for the county. In the early 1980s, a short-lived oil shale boom in the Piceance Creek Basin and Roan Plateau brought another surge in energy development, followed by an abrupt economic downturn when the boom ended.

In the late 1990s and early 2000s, the discovery and development of natural gas reserves sparked another period of expansion. Intensive exploration, drilling, and pipeline construction in the Piceance Basin led to rapid growth in assessed valuation and local employment, peaking around 2008–2009. However, like earlier cycles, the county's fortunes have continued to fluctuate with commodity prices, global energy markets, and state and federal regulatory changes.

In recent years, Rio Blanco County has worked toward broadening and stabilizing its economic base, investing in broadband infrastructure, transportation improvements, airport facilities, and community services. Efforts to enhance transparency and modernize operations—such as adopting new financial software, accessibility initiatives, and long-term capital planning—reflect the county's commitment to efficient governance and sustainable development.

The Lee Fire and Elk Fire of 2025 marked a defining moment in Rio Blanco County's modern history. Together, these wildfires burned tens of thousands of acres across forest and rangeland, threatening homes, infrastructure, and critical wildlife habitat. The response required extensive coordination among Rio Blanco County Emergency Management, local fire protection districts, Colorado State agencies, and federal agencies.

Post-fire recovery and mitigation became key priorities heading into 2026. The county continues to work closely with state and federal partners to address erosion control, watershed restoration, and fuel reduction projects. These efforts

underscore the community's resilience and commitment to protecting its landscapes, economy, and quality of life from the growing impacts of wildfire and climate variability.

Fund Structure

Per GASB, there are three major types of funds: governmental, proprietary and fiduciary. Governmental funds are used to account for tax-supported activities. Proprietary funds are used to account for business-type activities. Fiduciary funds are used to account for resources held for the benefit of parties outside the government.

Rio Blanco County operates 16 different funds, and each fund is considered a separate accounting entity. Due to audited financial statement reporting being different from budgetary reporting, Rio Blanco does not include the Fiduciary funds in the budget document. So, the 16 funds listed below are governmental and proprietary funds.

Governmental funds are categorized into five different types: general, special revenue, capital project, debt service and permanent funds. Rio Blanco operates a general fund, six special revenue funds and three capital funds.

Proprietary funds are listed into two different types: enterprise and internal service. Rio Blanco operates four enterprise and two internal service funds.

Per GASB, governmental funds other than the general fund must be reported as major funds if they meet BOTH of the criteria -

- The individual government or enterprise fund reports at least 10 percent of the total of all funds in that category (governmental/enterprise) of either total assets, liabilities, revenue, or expenditures/expenses.
- The individual government or enterprise funds reports at least 5 percent of the total for all governmental and enterprise funds combined of either total assets, liabilities, revenue, or expenditures/expenses.

Rio Blanco County reports six governmental major funds: general, road & bridge, human services, use tax, capital improvement plan and county capital improvement trust fund. The County also reports two proprietary major funds: solid waste landfill and communications/broadband.

CHART OF GOVERNMENTAL FUNDS	
10	General Fund
SPECIAL REVENUE FUNDS	
22	Road and Bridge
23	Public Health Agency
24	Human Services
26	American Rescue
27	Use Tax
29	Conservation Trust
CAPITAL FUNDS	
21	Capital Expenditure
25	Capital Improvement Plan
80	County Capital Improvement Trust Fund (CCITF)
CHART OF PROPRIETARY FUNDS	
ENTERPRISE FUNDS	
51	Solid Waste Landfill
52	Weed and Pest
	Piceance Creek Weed and Pest District
	Lower White River Weed and Pest District
53	Communications - Broadband
54	Fairfield Complex
INTERNAL FUNDS	
60	Central Services
68	Fleet Management



Strategic Plan

The Rio Blanco County Board of County Commissioners began developing the County's first formal Strategic Plan in 2025, with anticipated rollout in January of 2026. This marks an important step toward documenting a unified, long-term vision for county operations, investments, and service delivery. The Strategic Plan will identify the County's mission, core values, and strategic priorities to guide future decision-making and resource allocation.

Although the Board has not previously adopted a formal strategic plan, Rio Blanco County has always maintained a fiscally conservative approach to governance. Major projects, capital investments, and asset management have consistently been guided by careful consideration, forward planning, and collaborative discussion among the Board and County leadership. These efforts have ensured prudent stewardship of public funds and responsible long-term management of County resources, even in the absence of a centralized planning document.

While the 2026 budget was developed prior to the adoption of a formal Strategic Plan, it reflects the same fiscal discipline and practical foresight that have long characterized the County's operations. Once adopted, the Strategic Plan will provide a framework for aligning future budgets with clearly defined strategic priorities, beginning in earnest with the 2027 budget cycle.

Development of Operation Plans to Support the Strategic Plan

Following the adoption of the Strategic Plan, each department under the Board of County Commissioners, along with the other County's elected offices, will develop operating plans that align with the Commissioners' strategic goals and priorities. These operating plans will translate the County's broader vision into specific objectives, performance measures, and resource strategies tailored to each department's area of responsibility.

As the Strategic Plan is still under development, these departmental and elected office operating plans have not yet been drafted. Once the Commissioners' direction and priorities are established, departments and offices will use that framework to ensure their operations directly support the County's strategic outcomes.

Budget Integration

Once the Strategic Plan is adopted, Rio Blanco County will integrate its goals and priorities directly into the annual budgeting process. The County will use the Strategic Plan as the framework for setting budget priorities, aligning financial resources with strategic objectives, and evaluating performance outcomes. Each department's operating plan will connect its programs and expenditures to the broader strategic goals established by the Board of County Commissioners.

To support this integration, the County will utilize Clear Plans, a performance management module within the ClearGov platform. Clear Plans will allow the County to track and visualize progress toward strategic objectives by linking measurable outcomes to budgeted resources. Over time, this system will provide valuable data on how well the County is achieving its goals, enabling more transparent reporting, informed decision-making, and continuous improvement in the budgeting process.

Budget Timeline

The 2026 Budget process began in late May 2025 with personnel reviews and position evaluations conducted across all departments. These reviews were completed by June 30th, ensuring that staffing levels and compensation were assessed prior to developing expenditure plans.

Beginning in July, all County departments and collaborating entities were asked to enter their anticipated revenues and expenditures for the upcoming fiscal year. This phase marks the foundation of the County's budget preparation, as individual departments forecast operational needs, program costs, and projected revenues based on trends and known commitments.

However, the timeline was impacted by the Lee and Elk Fires, which required emergency response coordination and temporarily redirected County resources. As a result, several stages of the budget process were delayed to accommodate the necessary public safety efforts and recovery operations.

Following departmental submissions, budget scrubs were conducted to streamline the review process. The purpose of these scrubs was to identify and resolve items of agreement between the Board of County Commissioners (BoCC) and department heads early in the process, thereby allowing budget workshops and hearings to focus on areas requiring further discussion or policy direction. This collaborative approach allowed for more efficient and productive meetings with the Board.

A significant challenge for the 2026 budget year was the sharp increase in employee health insurance premiums. The cost of employee, employee +1, and employee +family coverage increased by nearly \$600,000, prompting a directive to all departments to reduce overall expenses where possible. Every department was asked to scrutinize operations and identify areas for cost savings without compromising essential services to the community.

Despite these challenges, the 2026 Budget reflects Rio Blanco County's continued commitment to fiscal responsibility, operational transparency, and strategic planning. The process embodies collaboration among departments, fiscal prudence in the face of rising costs, and adaptability in response to unforeseen events.

Budget Calendar

- **May 1, 2025**
Commissioners determined a budget direction
- **06/30/2025**
Personnel Reviews and Assessments due.
- **07/01/2025**
Budget Office invited 2026 Collaborators to begin entering data into ClearGov.
- **07/14/2025**
Departmental budget scrubs began. which included the Department Head, Elected Official, County Administrator, Finance Director and one Commissioner.
- **09/18/2025**
Board of County Commissioner Work Session - Review
- **09/23/2025**
Board of County Commissioner Work Session - Review
- **09/25/2025**
Board of County Commissioner Work Session - Review
- **10/14/2025**
Presentation to the Board of County Commissioners of the 2026 Draft Budget.
- **11/10/2025**
Public Hearing 2026 Draft Budget Presentation
- **12/09/2025**
Final Public Hearing and Adoption of the 2026 Budget.

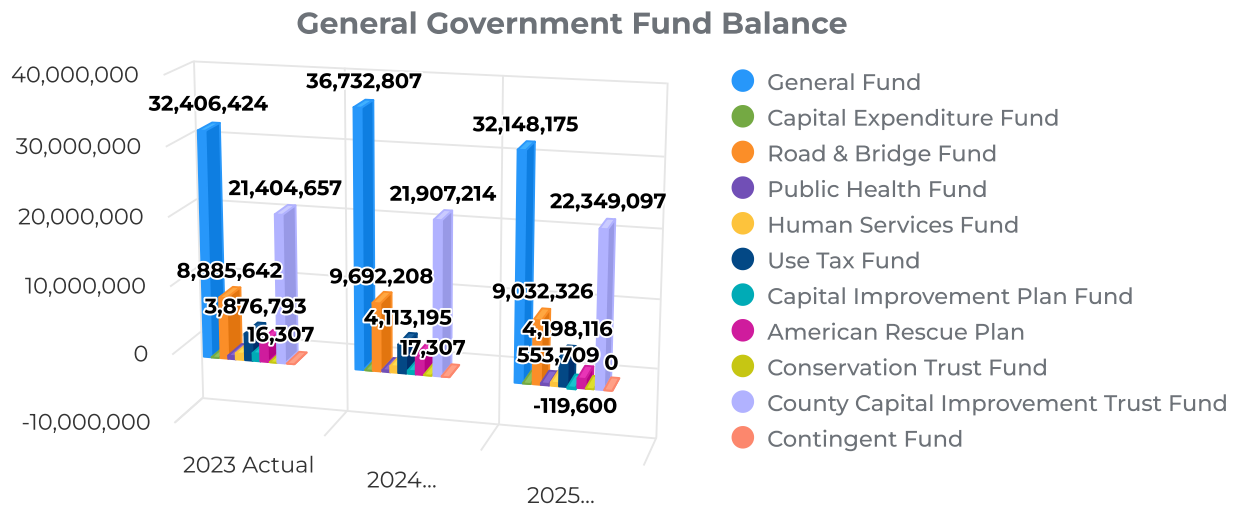
Fund Balance

Fund balance is the difference between assets and liabilities. Fund balance is classified into five categories, as defined by GASB: nonspendable, restricted, committed, assigned, and unassigned.

- Nonspendable: amounts that are not in spendable form (inventory) or are required to be maintained intact.
- Restricted: amounts that can be spent only for the specific purpose stipulated by grants, constitutionally, or through legislation.
- Committed: amounts that can be used only for the specific purposes determined by Commissioner resolution.
- Assigned: amounts intended to be used by the government for specific purposes. In governmental funds other than the general fund, the assigned fund balance represents the amount that is not restricted or committed.
- Unassigned: all amounts not contained in the other classifications, and can be used for any purpose.

Total County Fund Balance

	2024 Estimated	2025 Budgeted
GOVERNMENTAL FUNDS		
<u>Governmental Funds</u>		
General Government Fund	35,891,032	30,748,319
Capital Expenditure Fund	71,640	58,070
Road & Bridge Fund	9,692,208	8,772,823
Public Health Fund	309,889	429,742
Human Services Fund	969,649	446,285
Use Tax Fund	4,113,195	4,110,580
Capital Improvement Plan Fund	1,350,645	730,400
American Rescue Plan	2,732,817	1,463,058
Conservation Trust Fund	17,307	-
County Capital Improvement Fund	21,907,214	22,265,937
Contingent Fund	100,000	-
Total Governmental Funds	77,155,596	69,025,214
BUSINESS - TYPE FUNDS		
<u>Enterprise Funds</u>		
Solid Waste Landfill Fund	6,514,519	6,766,943
Weed & Pest Control Fund (County Only)	998,678	502,498
Communications Fund	1,940,468	1,847,766
Fairfield Complex Fund	2,309,152	2,264,899
Total Enterprise Funds	11,762,817	11,382,106
<u>Internal Service Funds</u>		
Central Services Fund	179,953	29,592
Fleet Management Fund	6,003,170	5,337,790
Total Internal Service Funds	6,183,123	5,317,023
TOTAL ALL FUNDS	95,101,536	85,724,343
	Change	(9,377,193)
	%	-9.86%



Funds Summary Overview

Major Funds

Rio Blanco County's major funds include the **General Fund**, which supports general government operations; the **Road and Bridge Fund**, dedicated to road construction and maintenance; the **Human Services Fund**, which provides social and community support programs; the **Public Health Agency Fund**, focused on protecting and promoting public health; and the **Capital Improvement Fund**, which accounts for significant capital projects and long-term infrastructure investments. Together, these funds represent the core financial structure through which the County delivers essential services to its residents and maintains critical infrastructure.

General Fund

The general fund accounts for all revenues and expenditures of the county which are not accounted for in other funds. Revenues are primarily derived from general property taxes, licenses, fees, and permits, and revenues received from grants. A significant portion of the General Fund revenues are used to maintain and operate the general government; however, a portion is also transferred to other funds to support their functions.

Comprehensive Fund Summary

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Projected	FY 2026 Budgeted
Beginning Fund Balance	-	\$32,406,424	\$38,646,118	\$38,646,118	\$38,710,313
Revenues					
Intergovernmental	\$4,713,143	\$3,014,987	\$309,467	\$2,421,979	\$254,439
Inter-fund Charges	\$202,502	\$232,746	\$232,747	\$232,747	\$192,100
Contributions	\$9,683	\$6,978	\$30,000	\$30,000	\$30,000
Licenses & Permits	\$3,708	\$3,978	\$4,100	\$3,700	\$3,100
Miscellaneous	\$121,503	\$229,300	\$373,779	\$289,983	\$140,200
Sales Taxes	\$3,080,589	\$3,945,132	\$3,054,000	\$4,004,000	\$4,554,000
Charges for Services	\$276,487	\$374,596	\$304,274	\$308,659	\$308,549
Fees, Fines & Forfeits	\$1,931,262	\$2,237,862	\$2,004,925	\$2,004,600	\$1,995,775
Property Taxes	\$2,699,939	\$3,446,173	\$2,551,945	\$2,551,945	\$2,342,973
Specific Ownership Taxes	\$99,724	\$104,615	\$96,969	\$86,322	\$82,500
Other Taxes	\$1,490	\$2,328	-	-	-
Interest Earnings	\$2,150,714	\$3,216,076	\$1,300,000	\$2,180,000	\$1,300,000
Grants	-	-	\$62,000	\$62,000	\$31,000
Total Revenues	\$15,290,743	\$16,814,771	\$10,324,206	\$14,175,934	\$11,234,636
Expenditures					
Treasurer's Fees	\$192,390	\$237,740	\$250,000	\$250,000	\$250,000
Contingency	-	\$99,685	\$1,237,900	\$415,188	\$1,036,400
Central Services	\$310,483	\$251,990	\$251,990	\$251,990	\$431,877
Capital Outlay	\$43,914	\$135,462	-	-	-
Purchased Services	\$1,122,742	\$1,464,137	\$2,030,069	\$1,901,540	\$2,025,629
Fleet Management Charges	\$441,280	\$456,459	\$478,697	\$477,538	\$485,950
Salaries & Wages	\$3,737,513	\$3,921,107	\$4,968,186	\$4,960,694	\$5,016,728
Employee Benefits	\$1,527,063	\$1,570,636	\$2,245,637	\$2,238,552	\$2,248,939
Contract Services	\$187,517	\$270,648	\$556,600	\$443,200	\$612,825
Supplies	\$348,344	\$397,457	\$492,244	\$242,574	\$467,428
Utilities	\$310,890	\$272,389	\$314,276	\$314,276	\$314,276
Interfund Services	\$104,444	\$68,873	\$130,400	\$130,400	\$124,400
Transfers Out	\$1,583,300	\$772,800	\$1,785,000	\$1,785,000	\$35,000
Interest Expense	\$25	\$25	-	-	-
Professional Services	\$347,698	\$369,985	\$501,297	\$408,200	\$615,869
Insurance Claims/Premiums	-	\$8,400	-	-	-
Dues	\$35,089	\$35,609	\$44,365	\$45,929	\$46,329
Intergovernmental	\$119,619	\$128,602	\$138,819	\$138,819	\$160,969
Projects	-	\$13,000	\$8,000	\$12,000	\$4,000
Rent (or Lease)	\$15,850	\$26,500	\$21,500	\$32,000	\$21,500



Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Projected	FY 2026 Budgeted
Repairs & Maintenance	\$54,031	\$20,734	\$45,500	\$45,500	\$95,500
Refunds	-	\$225	\$1,000	-	\$1,000
Grants	\$116,113	\$51,407	\$18,339	\$18,339	\$18,339
Software	-	-	\$11,300	-	-
Donations	-	\$1,000	-	-	-
Subscription & Literature	-	\$213	-	-	-
Total Expenditures	\$10,598,306	\$10,575,083	\$15,531,119	\$14,111,739	\$14,012,957
Total Revenues Less Expenditures	\$4,692,436	\$6,239,688	-\$5,206,913	\$64,195	-\$2,778,322
Ending Fund Balance	\$4,692,436	\$38,646,112	\$33,439,205	\$38,710,313	\$35,931,991

Revenues by Department

The General Fund's Fiscal Year Revenue by Department is led by the Treasurer, contributing \$8.7 million, which accounts for 84% of the total revenue. The Sheriff - Patrol department follows with \$389,179, representing 3.77%. The Clerk & Recorder department provides \$221,350, or 2.14%, while the Building department contributes \$200,600, making up 1.94% of the revenue.

Planning Projects account for \$122,588, or 1.19%, and the BOCC department adds \$91,600, which is 0.89%. The Sheriff - Dispatch department contributes \$81,000, representing 0.78%, and Emergency Management provides \$69,415, or 0.67%. FM - M Shop/Fleet contributes \$60,185, making up 0.58%, and BOCC Projects add \$54,000, which is 0.52% of the total revenue.

Revenues by Department

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Projected	FY 2026 Budgeted
BOCC	\$4,519,235	\$2,811,870	\$91,600	\$2,174,212	\$111,600
BOCC Projects	\$59,591	\$58,873	\$54,000	\$54,000	\$54,000
Emergency Management	-	\$11,172	\$69,415	\$69,415	\$69,415
Planning	\$3,500	\$2,700	\$4,000	\$3,500	\$3,000
Planning Projects	\$106,577	\$114,254	\$122,588	\$122,588	\$126,560
Finance/Budget	\$4,699	\$12,163	\$1,000	\$1,000	\$1,000
Clerk & Recorder	\$256,631	\$250,393	\$221,350	\$221,350	\$222,300
Elections	-	-	\$500	\$500	\$600
Treasurer	\$9,627,724	\$12,620,642	\$8,672,364	\$10,491,717	\$9,948,923
Public Trustee	\$11,258	\$2,727	\$13,475	\$13,475	\$13,525
Assessor	\$1,113	\$254	\$750	\$954	\$1,175
FM - M Shop/Fleet	\$69,043	\$60,185	\$60,185	\$60,185	\$45,000
FM - H&Hs Bldg	\$20,936	\$33,488	\$33,488	\$33,488	\$28,000
FM - Radino	\$34,025	\$50,838	\$50,838	\$50,838	\$62,700
FM - R Shop/Fleet	\$41,951	\$45,487	\$45,487	\$45,487	\$35,150
FM - Towers	\$36,547	\$42,748	\$42,748	\$42,748	\$21,250
Information Technology	\$2,800	-	\$4,000	\$4,000	\$4,000
District Attorney	\$22,500	\$37,278	-	-	-
Sheriff - Patrol	\$153,058	\$226,329	\$389,179	\$329,179	\$70,000
Sheriff - Detentions	\$902	\$6,861	\$25,000	\$25,000	\$25,000
Sheriff - Dispatch	\$116,000	\$81,000	\$81,000	\$81,000	\$81,000
Samson	-	-	\$10,000	\$10,000	-



Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Projected	FY 2026 Budgeted
Coroner	\$2,500	\$3,628	\$2,500	\$2,500	\$2,500
Building	\$116,911	\$220,757	\$200,600	\$200,500	\$200,600
Fair	\$16,269	\$22,610	\$15,000	\$20,600	\$21,000
Extension Program Activities	\$11,510	\$7,709	\$6,100	\$10,660	\$10,300
Mkr Fairgrounds	\$16,024	\$35,548	\$15,000	\$15,000	\$15,000
Veterans	\$13,176	\$6,747	\$14,464	\$14,464	\$14,464
Rangely Airport	\$600	\$1,203	\$31,700	\$31,700	\$700
Meeker Airport	\$25,663	\$46,289	\$45,874	\$45,874	\$45,874
GIS	-	\$40	-	-	-
Plumbing	-	\$978	-	-	-
Total Revenues	\$15,290,743	\$16,814,771	\$10,324,206	\$14,175,934	\$11,234,636

Expenditures by Department

Expenditures by Department

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Projected	FY 2026 Budgeted
BOCC-Grants	\$69,855	\$45,519	-	-	-
FM-Ffld	\$5,734	\$524	-	-	-
FM-Fmt Rngly Shop	\$12	-	-	-	-
Towers	\$801	\$175	-	-	-
BOCC	\$566,263	\$895,996	\$1,199,479	\$1,089,699	\$1,079,795
BOCC Projects	\$78,423	\$135,891	\$15,400	\$15,400	\$65,400
Emergency Management	\$85,017	\$80,557	\$165,000	\$175,000	\$222,800
Attorney	\$182,101	\$167,630	\$198,168	\$196,868	\$141,699
County Surveyor	\$6,804	\$7,212	\$9,063	\$8,263	\$7,523
Planning	\$11,730	\$14,816	\$21,024	\$16,024	\$16,219
Planning Projects	\$119,619	\$133,241	\$138,819	\$138,819	\$160,969
Natural Resources	\$35,134	\$43,198	\$112,073	\$125,284	\$126,875
Finance/Budget	\$640,479	\$517,972	\$842,266	\$773,306	\$1,187,870
Clerk & Recorder	\$506,076	\$457,397	\$620,609	\$602,599	\$601,048
Elections	\$41,339	\$84,317	\$47,670	\$44,170	\$55,015
Treasurer	\$405,663	\$468,903	\$508,784	\$508,925	\$526,086
Public Trustee	\$5,292	\$7,883	\$1,015	\$1,015	\$1,130
Assessor	\$625,684	\$634,261	\$757,728	\$710,236	\$793,105
FM - G&A	\$322,679	\$332,322	\$295,084	\$295,084	\$348,601
FM - Courthouse	\$174,408	\$199,287	\$195,806	\$188,481	\$203,626
FM - Justice Center	\$169,203	\$155,413	\$206,240	\$202,746	\$199,004
FM - Mkr Fairgrounds	\$14,365	\$46,933	\$22,078	\$22,078	\$16,168
FM - Fairfield	\$48,379	\$73,958	\$103,601	\$103,601	\$64,541
FM - M Shop/Fleet	\$82,955	\$51,383	\$86,969	\$86,019	\$88,152
FM - M Airport	\$90,904	\$108,385	\$108,802	\$107,202	\$109,082
FM - Abbott Property	\$1,897	\$2,201	\$7,676	\$7,676	\$8,084
FM - Museum	\$2,034	\$3,434	\$9,123	\$9,123	\$12,310
FM - Plaza	\$42,489	\$43,737	\$58,133	\$56,133	\$87,143
FM - Annex	-	\$702	\$3,185	\$3,185	\$3,185
FM - H&Hs Bldg	\$29,676	\$38,276	\$52,322	\$52,322	\$43,436



Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Projected	FY 2026 Budgeted
FM - Radino	\$45,877	\$43,429	\$61,155	\$60,255	\$52,122
FM - R Shop/Fleet	\$52,874	\$46,434	\$59,250	\$59,250	\$54,186
FM - R Airport	\$93,727	\$65,450	\$139,990	\$139,990	\$103,312
FM - R Colo	\$17,839	\$18,525	\$44,571	\$44,571	\$36,245
FM - Towers	\$58,453	\$12,361	\$78,508	\$78,508	\$70,394
FM - R Town Hall	\$7,637	\$8,923	\$10,476	\$10,476	\$10,476
Information Technology	\$546,217	\$608,253	\$879,013	\$632,954	\$976,597
Gis	\$162,891	\$174,269	\$232,545	\$225,545	\$203,657
Hr	\$148,040	\$168,474	\$189,854	\$182,838	\$271,293
District Attorney	\$349,438	\$386,225	\$404,155	\$404,155	\$415,234
Sheriff - Patrol	\$1,647,806	\$1,849,010	\$2,367,603	\$2,391,803	\$2,424,554
Sheriff	\$106,155	\$107,245	\$100,000	\$106,000	\$57,200
Sheriff - Detentions	\$50,699	\$165,005	\$262,802	\$142,802	\$165,591
Sheriff - Dispatch	\$539,614	\$529,852	\$620,464	\$628,464	\$640,383
County Communications	-	\$16,271	\$101,000	\$101,000	\$101,000
Wildfire	\$56,177	\$31,377	\$87,939	\$87,939	\$87,939
Coroner	\$94,680	\$104,386	\$114,265	\$114,115	\$114,989
Building	\$130,527	\$151,522	\$322,087	\$313,137	\$274,379
Plumbing	\$165	-	-	-	-
Extension	\$203,012	\$200,761	\$285,026	\$180,480	\$272,632
Fair	\$49,590	\$46,465	\$47,032	\$46,832	\$45,400
Extension Program Activities	\$7,527	\$4,213	\$9,300	\$6,800	\$6,100
Mkr Fairgrounds	\$215,747	\$171,841	\$359,368	\$359,368	\$423,741
Museum	\$42,000	\$44,000	\$44,000	\$44,000	\$46,000
Veterans	\$23,303	\$26,907	\$53,202	\$53,202	\$29,266
Contingency	-	\$68,308	\$1,086,400	\$373,000	\$926,400
General Fund	\$1,583,300	\$772,800	\$1,785,000	\$1,785,000	\$35,000
Clerk	-	\$225	-	-	-
FM Shop/Fleet	-	\$645	-	-	-
FM CoLo R	-	\$171	-	-	-
Dispatch	-	\$213	-	-	-
Total Expenditures	\$10,598,306	\$10,575,083	\$15,531,119	\$14,111,739	\$14,012,957

Fund Balance

Financial Summary

Fund Balance	FY 2023	FY 2024	FY 2025	FY 2026
Unassigned	\$13,975,970	\$19,291,387	\$37,890,313	\$35,204,709
Assigned	\$17,619,721	\$18,491,031	\$0	\$0
Restricted	\$800,404	\$844,292	\$800,000	\$800,000
Nonspendable	\$10,329	\$19,408	\$20,000	\$20,000
Total Fund Balance	\$32,406,424	\$38,646,118	\$38,710,313	\$36,024,709



Road and Bridge Fund

The Road and Bridge Fund accounts for monies generated by property taxes and other sources and expended for County roads and bridges maintenance and repairs.

Comprehensive Fund Summary

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Projected	FY 2026 Budgeted
Beginning Fund Balance	\$9,743,922	\$8,885,642	\$11,436,608	\$11,436,608	\$11,472,801
Revenues					
Intergovernmental	\$207,183	\$560,791	\$221,000	\$265,795	\$177,550
Inter-fund Charges	\$93,210	\$45,725	\$70,000	\$10,000	\$30,000
Licenses & Permits	\$51,605	\$49,720	\$50,000	\$52,000	\$50,000
Miscellaneous	\$9,191	\$11,687	\$10,000	\$5,000	\$3,500
Charges for Services	\$10,136	\$30,000	\$10,000	\$600	-
Property Taxes	\$4,569,126	\$5,329,884	\$4,161,633	\$4,179,480	\$3,820,848
Specific Ownership Taxes	\$168,764	\$170,603	\$158,134	\$126,694	\$134,000
Other Taxes	\$2,278	\$3,711	-	\$1,112	-
Grants	-	-	\$2,600,000	-	\$3,200,000
Highway User Tax	\$3,457,469	\$3,483,275	\$3,650,000	\$3,350,000	\$3,650,000
Transfers In	-	-	-	-	\$1,210,000
Total Revenues	\$8,568,961	\$9,685,396	\$10,930,767	\$7,990,681	\$12,275,898
Expenditures					
Treasurer's Fees	\$262,060	\$305,281	\$270,000	\$270,000	\$270,000
Contingency	-	-	\$465,500	-	\$200,000
Central Services	\$107,397	\$87,918	\$87,918	\$87,918	\$157,232
Capital Outlay	-	-	\$2,169,876	\$93,000	\$6,248,550
Purchased Services	\$543,166	\$524,833	\$625,658	\$617,283	\$624,793
Fleet Management Charges	\$1,566,652	\$1,442,283	\$1,850,000	\$1,500,000	\$1,850,000
Salaries & Wages	\$1,856,156	\$1,801,036	\$2,188,618	\$2,188,618	\$2,305,311
Employee Benefits	\$918,603	\$883,783	\$1,294,358	\$1,294,358	\$1,248,540
Contract Services	\$1,238,712	\$1,182,286	\$1,227,200	\$1,227,200	\$1,625,000
Supplies	\$341,989	\$325,909	\$489,350	\$492,350	\$388,100
Utilities	\$1,127	\$1,712	\$1,200	\$1,900	\$2,000
Interfund Services	\$8,451	\$13,974	\$17,000	\$17,000	\$17,000
Dues	\$6,000	\$6,380	\$6,380	\$7,500	\$7,500
Intergovernmental	\$128,322	\$131,257	\$157,094	\$157,360	\$160,094
Projects	\$2,448,610	\$427,775	\$1,000,000	-	-
Total Expenditures	\$9,427,243	\$7,134,427	\$11,850,152	\$7,954,487	\$15,104,120
Total Revenues Less Expenditures	-\$858,281	\$2,550,969	-\$919,385	\$36,193	-\$2,828,222
Ending Fund Balance	\$8,885,641	\$11,436,611	\$10,517,223	\$11,472,801	\$8,644,579



Fund Balance

Financial Summary

Fund Balance	FY 2023	FY 2024	FY 2025	FY 2026
Assigned	\$690,746	\$2,719,880	\$8,556,828	\$5,937,707
Committed	\$6,889,607	\$7,058,962	\$1,000,000	\$0
Restricted	\$123,077	\$10,382	\$275,799	\$0
Nonspendable	\$1,182,212	\$1,647,384	\$1,640,174	\$1,640,175
Total Fund Balance	\$8,885,642	\$11,436,608	\$11,472,801	\$7,577,882

Public Health Agency

The Public Health Agency Fund accounts for activities and programs related to public health in Rio Blanco County. Primary sources of funds are federal and state grants, charges and fees, and property taxes.

Comprehensive Fund Summary

Category	FY 2024 Actual	FY 2023 Actual	FY 2025 Adopted	FY 2025 Projected	FY 2026 Budgeted
Beginning Fund Balance	\$435,836	\$406,501	\$540,482	\$540,482	\$537,281
Revenues					
Intergovernmental	\$227,059	\$397,215	\$431,709	\$368,704	\$298,792
Licenses & Permits	-	\$8,489	\$10,000	-	-
Miscellaneous	\$3,913	\$4,828	\$204,000	\$100,000	-
Charges for Services	\$1,021	\$2,570	\$1,000	\$1,000	\$1,000
Property Taxes	\$50,282	-	\$39,261	\$39,261	\$36,046
Specific Ownership Taxes	\$1,609	-	\$1,492	\$1,492	\$1,300
Other Taxes	-	\$9	-	-	-
Grants	-	-	-	-	\$195,500
Delinquent Taxes	\$5	-	-	-	-
Penalty/Interest Apport	\$13	-	-	-	-
Grants for Public Health	\$127,534	-	-	-	-
Grants for OPHP	\$44,754	-	-	-	-
Maternal/Child Health (MCH/HCP)	\$6,477	-	-	-	-
Total Revenues	\$462,667	\$413,111	\$687,462	\$510,457	\$532,638
Expenditures					
Central Services	\$2,640	\$3,269	\$2,640	\$2,640	\$3,120
Purchased Services	\$48,875	\$18,468	\$88,985	\$37,105	\$103,209
Fleet Management Charges	\$4,840	\$5,203	\$6,550	\$6,550	\$10,300
Salaries & Wages	\$172,786	\$222,325	\$308,002	\$308,002	\$288,950
Employee Benefits	\$62,120	\$89,876	\$111,293	\$111,221	\$114,626
Supplies	\$40,544	\$18,753	\$23,925	\$21,925	\$28,875
Interfund Services	\$14,735	\$9,212	\$14,735	\$14,735	\$14,735
Capital Improvement Plan	-	\$5,190	-	-	-
Rent (or Lease)	\$11,480	\$11,480	\$11,480	\$11,480	\$11,480
Total Expenditures	\$358,020	\$383,777	\$567,609	\$513,658	\$575,295
Total Revenues Less Expenditures	\$104,647	\$29,334	\$119,853	-\$3,201	-\$42,657
Ending Fund Balance	\$540,483	\$435,835	\$660,335	\$537,281	\$494,624

Fund Balance

Financial Summary

Fund Balance	FY 2023	FY 2024	FY 2025	FY 2026
Committed	\$434,643.00	\$539,289.00	\$537,281.00	\$589,226.00
Restricted	\$1,193.00	\$1,193.00	\$0.00	\$0.00
Total Fund Balance	\$435,836.00	\$540,482.00	\$537,281.00	\$589,226.00



Department of Human Services

The Department of Human Services accounts for monies received from property taxes, and state, federal and local grants expended for social welfare programs.

Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Projected	FY 2026 Budgeted
Beginning Fund Balance	\$1,227,327	\$1,036,613	\$1,367,137	\$1,367,137	\$1,176,366
Revenues					
Program	-	\$4,519	-	-	-
Intergovernmental	\$2,941,237	\$3,459,661	\$3,745,890	\$3,745,890	\$3,924,298
Miscellaneous	-	\$10,336	-	-	-
Property Taxes	\$83,075	\$452,538	\$353,346	\$353,346	\$324,412
Specific Ownership Taxes	\$3,068	\$14,485	\$13,427	\$13,427	\$11,500
Other Taxes	\$64	\$168	-	-	-
Healthy Neighbor Cmmnty Funds	-	\$17,250	-	-	-
Total Revenues	\$3,027,445	\$3,958,957	\$4,112,663	\$4,112,663	\$4,260,210
Expenditures					
Central Services	\$3,269	\$2,640	\$3,120	\$3,120	\$3,120
Purchased Services	\$9,055	\$9,317	\$35,410	\$35,410	\$35,410
Fleet Management Charges	\$25,633	\$26,022	\$40,000	\$40,000	\$42,000
Salaries & Wages	\$638,853	\$717,407	\$797,184	\$797,184	\$870,903
Employee Benefits	\$303,122	\$355,965	\$502,347	\$502,347	\$528,138
Contract Services	\$120,251	\$138,208	\$138,000	\$138,000	\$138,000
Supplies	\$127	\$1,203	\$3,500	\$3,500	\$3,500
Interfund Services	\$11,724	\$18,753	\$18,753	\$18,753	\$18,753
Rent (or Lease)	\$21,349	\$21,349	\$23,838	\$23,838	\$23,838
Programs	\$2,084,777	\$2,426,941	\$3,079,874	\$2,741,282	\$2,529,356
Total Expenditures	\$3,218,158	\$3,717,805	\$4,642,027	\$4,303,434	\$4,193,017
Total Revenues Less Expenditures	-\$190,713	\$241,152	-\$529,364	-\$190,771	\$67,193
Ending Fund Balance	\$1,036,614	\$1,277,765	\$837,773	\$1,176,366	\$1,243,559

Fund Balance

Financial Summary

Fund Balance	FY 2023	FY 2024	FY 2025	FY 2026
Assigned	\$149,768.00	\$529,364.00	\$0.00	\$0.00
Committed	\$885,114.00	\$836,042.00	\$1,176,366.00	\$1,242,048.00
Nonspendable	\$1,731.00	\$1,731.00	\$0.00	\$0.00
Total Fund Balance	\$1,036,613.00	\$1,367,137.00	\$1,176,366.00	\$1,242,048.00



American Rescue Plan

The American Rescue Plan Fund accounts for funds received and spent from the State and Local Fiscal Recovery Funds (SLFRF) distribution and the Local Assistance and Tribal Consistency Fund (LATCF) as part of the American Rescue Plan.

Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Projected	FY 2026 Budgeted
Beginning Fund Balance	\$1,967,588.00	\$3,109,168.00	\$2,661,938.00	\$2,661,938.00	\$1,412,019.00
Revenues					
Intergovernmental	\$1,197,915.99	-	\$1,869,389.00	-	\$990,000.00
Interest Earnings	\$133,171.98	\$137,130.00	\$100,000.00	\$80,000.00	-
Total Revenues	\$1,331,087.97	\$137,130.00	\$1,969,389.00	\$80,000.00	\$990,000.00
Expenditures					
Treasurer's Fees	\$1,215.39	\$1,415.00	\$20,000.00	\$1,000.00	-
Capital Outlay	\$64,507.07	\$419,548.00	\$3,219,148.00	\$1,328,900.00	\$900,000.00
Purchased Services	\$81,110.00	\$136,179.00	-	-	-
Salaries & Wages	\$29,056.10	\$17,956.00	-	-	-
Employee Benefits	\$13,584.15	\$9,262.00	-	\$19.00	-
Supplies	\$34.98	-	-	-	-
Total Expenditures	\$189,507.69	\$584,360.00	\$3,239,148.00	\$1,329,919.00	\$900,000.00
Total Revenues Less Expenditures	\$1,141,580.28	-\$447,230.00	-\$1,269,759.00	-\$1,249,919.00	\$90,000.00
Ending Fund Balance	\$3,109,168.28	\$2,661,938.00	\$1,392,179.00	\$1,412,019.00	\$1,502,019.00

Expenditures by Department

Expenditures by Department

Category	FY 2025 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
American Rescue Plan	\$215,354.07	\$248,900.00	-	-100.00%
LATCF	\$660,342.79	\$2,990,248.00	\$900,000.00	-69.90%
Total Expenditures	\$875,696.86	\$3,239,148.00	\$900,000.00	-72.21%

Fund Balance

Financial Summary

Fund Balance	FY 2023	FY 2024	FY 2025
Restricted	\$3,109,168.00	\$2,661,938.00	\$1,412,019.00
Total Fund Balance	\$3,109,168.00	\$2,661,938.00	\$1,412,019.00



Use Tax Fund

The Use Tax Fund accounts for all County Use Tax collections

Comprehensive Fund Summary

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Projected	FY 2026 Budgeted
Beginning Fund Balance	\$3,753,271	\$3,876,793	\$4,255,336	\$4,255,336	\$4,570,859
Revenues					
Intergovernmental	\$159,082	\$119,784	\$193,503	\$193,503	\$163,916
Miscellaneous	-	\$4,437	-	-	-
Charges for Services	\$35,743	\$29,009	\$25,000	\$29,000	\$25,000
Use Taxes	\$1,024,777	\$1,196,706	\$850,000	\$1,165,000	\$890,000
Total Revenues	\$1,219,601	\$1,349,936	\$1,068,503	\$1,387,503	\$1,078,916
Expenditures					
Treasurer's Fees	\$12,208	\$13,731	\$14,500	\$14,500	\$14,500
Central Services	\$23,284	\$19,053	\$19,053	\$19,053	\$33,745
Purchased Services	\$78,421	\$55,012	\$57,800	\$57,800	\$57,800
Fleet Management Charges	\$69,613	\$70,745	\$79,975	\$79,975	\$80,125
Salaries & Wages	\$274,851	\$259,403	\$300,992	\$300,992	\$303,376
Employee Benefits	\$107,508	\$121,390	\$170,300	\$170,300	\$178,983
Supplies	\$95,855	\$92,468	\$86,350	\$87,211	\$100,850
Utilities	\$16,344	\$16,034	\$15,600	\$15,600	\$26,204
Interfund Services	\$38,654	\$54,002	\$58,838	\$58,838	\$58,838
Transfers Out	\$335,000	\$250,000	\$250,000	\$250,000	\$250,000
Dues	\$450	\$444	\$910	\$910	\$910
Rent (or Lease)	\$16,800	\$16,800	\$16,800	\$16,800	\$16,800
Refunds	-	\$1,863	-	-	-
Grants	\$27,091	\$445	-	-	-
Total Expenditures	\$1,096,079	\$971,390	\$1,071,118	\$1,071,979	\$1,122,131
Total Revenues Less Expenditures	\$123,523	\$378,546	-\$2,616	\$315,523	-\$43,215
Ending Fund Balance	\$3,876,794	\$4,255,339	\$4,252,720	\$4,570,859	\$4,527,644

Revenues by Department

Revenues by Department

Category	FY 2024 Actual	FY 2025 Adopted	FY 2025 Projected	FY 2026 Budgeted
Use Tax Admin	\$1,196,706.00	\$850,000.00	\$1,165,000.00	\$890,000.00
Radino Transportation	\$524.00	-	-	-
Wrr	\$146,178.00	\$213,502.55	\$215,502.55	\$183,915.98
Columbine Park	\$6,528.00	\$5,000.00	\$7,000.00	\$5,000.00
Total Revenues	\$1,349,936.00	\$1,068,502.55	\$1,387,502.55	\$1,078,915.98



Expenditures by Department

Expenditures by Department

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Projected	FY 2026 Budgeted
Use Tax Admin	\$118,724	\$121,076	\$126,352	\$126,352	\$145,217
Senior Transportation	\$69,000	\$69,000	\$72,000	\$72,000	\$72,000
Radino Transportation	\$72,132	\$74,170	\$89,698	\$89,698	\$86,557
Radino Bldg	\$34,025	\$50,838	\$50,838	\$50,838	\$50,838
Wrr	\$337,949	\$307,403	\$365,534	\$366,395	\$396,377
WRR-Grant	\$356	-	-	-	-
Columbine Park	\$101,801	\$98,458	\$116,696	\$116,696	\$121,142
Use Tax Grants	\$27,091	\$445	-	-	-
Use Tax	\$335,000	\$250,000	\$250,000	\$250,000	\$250,000
Total Expenditures	\$1,096,079	\$971,390	\$1,071,118	\$1,071,979	\$1,122,131

Fund Balance

Financial Summary

Fund Balance	FY 2023	FY 2024	FY 2025	FY 2026
Assigned	\$983,614	\$1,102,617	\$0	\$0
Committed	\$2,893,179	\$3,151,458	\$4,570,859	\$4,537,194
Nonspendable	\$0	\$1,261	\$0	\$0
Total Fund Balance	\$3,876,793	\$4,255,336	\$4,570,859	\$4,537,194

Conservation Trust

The Conservation Trust Fund (CTF) provides state lottery proceeds to local governments for the acquisition, development, and maintenance of parks, open space, and recreational facilities. Eligible uses include capital improvements and maintenance of public recreation sites, such as playgrounds, trails, and open spaces. CTF funds may not be used for operating expenses, programs, or events, and must be spent in accordance with Colorado statutes to ensure they directly enhance public outdoor recreation and conservation opportunities.

Summary

Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Projected	FY 2026 Budgeted
Beginning Fund Balance	\$29,116	\$16,307	\$28,681	\$28,681	\$39,691
Revenues					
Intergovernmental	\$13,042	\$11,659	\$11,000	\$11,000	\$11,000
Interest income	\$846	\$715	\$10	\$10	\$10
Total Revenues	\$13,888	\$12,374	\$11,010	\$11,010	\$11,010
Expenditures					
Projects	\$26,697	-	\$28,317	-	\$28,317
Total Expenditures	\$26,697	-	\$28,317	-	\$28,317
Total Revenues Less Expenditures	-\$12,809	\$12,374	-\$17,307	\$11,010	-\$17,307
Ending Fund Balance	\$16,307	\$28,681	\$11,374	\$39,691	\$22,384

Fund Balance

Financial Summary

Fund Balance	FY 2023	FY 2024	FY 2025	FY 2026
Restricted	\$16,307.00	\$28,681.00	\$39,691.00	\$22,384.00
Total Fund Balance	\$16,307.00	\$28,681.00	\$39,691.00	\$22,384.00



Capital Expenditure

The Capital Expenditure Fund accounts for annual expenditures exceeding \$5,000 for long-lived additions or improvements, which are not chargeable as an expenditure of operations and maintenance.

Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Projected	FY 2026 Budgeted
Beginning Fund Balance	\$35,453	\$132,393	\$40,551	\$40,551	\$156
Revenues					
Intergovernmental	\$249,995	\$217,979	\$350,000	-	-
Property Taxes	\$166,150	-	-	-	-
Specific Ownership Taxes	\$6,136	-	-	-	-
Other Taxes	\$80	\$93	-	-	-
Transfers In	\$111,500	-	-	\$80,000	\$1,550,000
Total Revenues	\$533,862	\$218,072	\$350,000	\$80,000	\$1,550,000
Expenditures					
Treasurer's Fees	\$10,554	\$5	-	-	-
Contingency	-	-	\$3,000	-	\$3,000
Central Services	\$2,724	\$2,200	\$2,200	\$2,200	\$2,200
Capital Outlay	\$343,644	\$304,308	\$358,370	\$118,200	\$919,250
Purchased Services	-	\$3,401	-	-	-
Transfers Out	\$80,000	-	-	-	-
Total Expenditures	\$436,922	\$309,914	\$363,570	\$120,400	\$924,450
Total Revenues Less Expenditures	\$96,940	-\$91,842	-\$13,570	-\$40,400	\$625,550
Ending Fund Balance	\$132,393	\$40,551	\$26,981	\$151	\$625,706

Fund Balance

Financial Summary

Fund Balance	FY 2023	FY 2024	FY 2025	FY 2026
Assigned	\$132,393	\$40,551	\$156	\$3,031
Total Fund Balance	\$132,393	\$40,551	\$156	\$3,031



Capital Improvement Plan Fund

The Capital Improvement Plan Fund is used to record the expenditures of various capital purchases of general capital assets over \$100,000.

The 2026 budget includes the Meeker Airport Master Plan and the Fuel Farm.

Comprehensive Fund Summary

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Projected	FY 2026 Budgeted
Beginning Fund Balance	\$102,513.00	\$1,269,400.00	\$1,346,514.00	\$1,346,514.00	\$2,324,889.00
Revenues					
Intergovernmental	\$70,236.25	\$12,018.00	\$2,500,000.00	\$2,400,000.00	\$475,000.00
Contributions	-	-	-	-	\$25,000.00
Transfers In	\$1,180,000.00	\$850,000.00	\$1,750,000.00	\$1,850,000.00	\$17,325.00
Total Revenues	\$1,250,236.25	\$862,018.00	\$4,250,000.00	\$4,250,000.00	\$517,325.00
Expenditures					
Treasurer's Fees	\$28.20	\$120.00	\$8,000.00	\$8,000.00	\$8,000.00
Contingency	-	-	\$272,000.00	-	\$630,000.00
Capital Outlay	\$83,320.33	\$784,784.00	\$4,590,245.00	\$3,263,625.00	\$1,270,414.00
Total Expenditures	\$83,348.53	\$784,904.00	\$4,870,245.00	\$3,271,625.00	\$1,908,414.00
Total Revenues Less Expenditures	\$1,166,887.72	\$77,114.00	-\$620,245.00	\$978,375.00	-\$1,391,089.00
Ending Fund Balance	\$1,269,400.72	\$1,346,514.00	\$726,269.00	\$2,324,889.00	\$933,800.00

Expenditures by Department

Fund Balance

Financial Summary

Fund Balance	FY 2023	FY 2024	FY 2025	FY 2026
Assigned	\$1,169,400.00	\$1,346,514.00	\$2,324,889.00	\$1,174,682.00
Restricted	\$100,000.00	\$0.00	\$0.00	\$0.00
Total Fund Balance	\$1,269,400.00	\$1,346,514.00	\$2,324,889.00	\$1,174,682.00



County Capital Improvement Trust Fund (CCITF)

This fund was established to account for cash received from the State for oil shale mineral leasing receipts. The original State receipts have been held for investment only. The income from these investments has been allocated to local governmental entities, including Rio Blanco County, for countywide capital improvements.

Comprehensive Fund Summary

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Projected	FY 2026 Budgeted
Beginning Fund Balance	\$20,292,466.08	\$21,404,657.00	\$21,977,760.00	\$21,977,760.00	\$22,526,681.00
Revenues					
Discount/(Premiums) Amortized	\$118,056.71	-\$160,894.00	\$32,981.00	\$32,981.00	\$32,981.00
Gain/Loss on Investments	\$274,923.48	\$88,391.00	-	-	-
Interest income	\$772,493.11	\$551,285.00	\$559,802.00	\$750,000.00	\$559,802.00
Total Revenues	\$1,165,473.30	\$478,782.00	\$592,783.00	\$782,981.00	\$592,783.00
Expenditures					
Administration Fees	\$782.40	\$794.00	\$900.00	\$900.00	\$900.00
Intergovernmental	\$52,500.00	-	\$233,160.00	\$233,160.00	-
Total Expenditures	\$53,282.40	\$794.00	\$234,060.00	\$234,060.00	\$900.00
Total Revenues Less Expenditures	\$1,112,190.90	\$477,988.00	\$358,723.00	\$548,921.00	\$591,883.00
Ending Fund Balance	\$21,404,656.98	\$21,882,645.00	\$22,336,483.00	\$22,526,681.00	\$23,118,564.00

Financial Summary

Fund Balance	FY 2023	FY 2024	FY 2025	FY 2026
Restricted	\$21,404,657.00	\$21,977,760.00	\$22,526,681.00	\$23,118,564.00
Total Fund Balance	\$21,404,657.00	\$21,977,760.00	\$22,526,681.00	\$23,118,564.00



Solid Waste Landfill

The Solid Waste Landfill Fund is an enterprise fund that accounts for all financial activity related to the operation and maintenance of the County's landfill. It is self-supporting through user fees and tipping charges, rather than general tax revenues. The fund covers daily operations, equipment replacement, environmental compliance, and reserves for future closure and post-closure care. This structure ensures that landfill services are financially sustainable and that long-term environmental responsibilities are properly funded.

Comprehensive Fund Summary

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Projected	FY 2026 Budgeted
Beginning Fund Balance	\$5,966,675	\$6,535,344	\$5,961,967	\$5,961,967	\$6,214,391
Revenues					
Inter-fund Charges	\$12,000	\$12,000	\$12,000	\$12,000	\$12,000
Miscellaneous	\$1,949	\$3,901	\$1,500	\$1,500	\$1,500
Charges for Services	\$1,631,128	\$1,557,507	\$1,450,000	\$1,450,000	\$1,420,000
Total Revenues	\$1,645,076	\$1,573,408	\$1,463,500	\$1,463,500	\$1,433,500
Expenditures					
Treasurer's Fees	\$15,123	\$16,624	\$20,000	\$20,000	\$20,000
Central Services	\$8,749	\$7,128	\$7,128	\$7,128	\$11,231
Capital Outlay	-	\$888,999	\$100,000	\$100,000	\$1,100,000
Purchased Services	\$185,264	\$55,637	\$72,930	\$72,930	\$76,500
Special Permits & Fees	\$30,780	\$42,282	\$14,000	\$14,000	\$50,000
Fleet Management Charges	\$167,300	\$189,082	\$200,000	\$200,000	\$200,000
Salaries & Wages	\$279,077	\$353,538	\$408,503	\$408,503	\$404,501
Employee Benefits	\$122,198	\$131,292	\$261,571	\$261,571	\$226,110
Contract Services	-	-	-	-	\$36,125
Closure & Post-closure Care	\$72,254	\$316,161	\$101,500	\$101,500	\$140,000
Supplies	\$6,213	\$8,464	\$9,000	\$9,000	\$14,900
Utilities	\$5,661	\$4,690	\$6,945	\$6,945	\$6,945
Depreciation	\$162,307	\$120,154	-	-	-
Interfund Services	\$21,481	\$12,535	\$9,500	\$9,500	\$9,500
Total Expenditures	\$1,076,407	\$2,146,586	\$1,211,076	\$1,211,076	\$2,295,812
Total Revenues Less Expenditures	\$568,669	-\$573,178	\$252,424	\$252,424	-\$862,312
Ending Fund Balance	\$6,535,344	\$5,962,166	\$6,214,391	\$6,214,391	\$5,352,079

Fund Balance

Financial Summary

Fund Balance	FY 2023	FY 2024	FY 2025	FY 2026
Unassigned	\$3,276,927.00	\$3,603,315.00	\$3,614,391.00	\$2,750,807.00
Assigned	\$1,140,000.00	\$0.00	\$0.00	\$0.00
Restricted	\$1,285,223.00	\$1,574,382.00	\$1,800,000.00	\$1,800,000.00
Nonspendable	\$833,194.00	\$784,270.00	\$800,000.00	\$800,000.00
Total Fund Balance	\$6,535,344.00	\$5,961,967.00	\$6,214,391.00	\$5,350,807.00



Weed and Pest Control Fund

The Weed and Pest Control Fund accounts for the County's weed and pest control programs, cost-sharing sales of herbicides to County landowners and control programs established by Federal, State and local organizations. The Piceance Creek Weed and Pest Control District and the Lower White River Weed and Pest Control District are both included within this fund.

Comprehensive Fund Summary

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Projected	FY 2026 Budgeted
Beginning Fund Balance	\$597,516	\$764,361	\$1,027,758	\$1,027,758	\$831,343
Revenues					
Intergovernmental	\$15,962	\$10,000	\$45,000	\$10,000	\$45,000
Inter-fund Charges	\$37,748	\$60,102	\$65,650	\$65,650	\$108,979
Miscellaneous	\$156	\$171	-	-	-
Charges for Services	\$93,361	\$142,363	\$80,000	\$50,000	\$70,000
Property Taxes	\$393,789	\$655,989	\$332,061	\$332,061	\$277,688
Specific Ownership Taxes	\$14,458	\$20,851	\$12,500	\$12,354	\$9,000
Other Taxes	\$70	\$147	-	-	-
Transfers In	\$200,000	\$150,000	\$150,000	\$150,000	\$150,000
Total Revenues	\$755,544	\$1,039,623	\$685,211	\$620,065	\$660,667
Expenditures					
Treasurer's Fees	\$20,670	\$34,258	\$32,588	\$32,588	\$32,722
Contingency	-	-	\$30,000	-	-
Central Services	\$6,298	\$5,148	\$5,148	\$5,148	\$8,891
Capital Outlay	\$5,785	-	-	-	-
Purchased Services	\$189,544	\$226,192	\$568,053	\$325,027	\$563,803
Fleet Management Charges	\$24,753	\$26,493	\$26,000	\$26,000	\$28,000
Salaries & Wages	\$117,926	\$126,755	\$148,625	\$148,625	\$153,831
Employee Benefits	\$35,633	\$33,074	\$32,976	\$32,976	\$36,099
Supplies	\$36,092	\$65,741	\$146,700	\$145,200	\$146,700
Depreciation	\$2,352	\$2,352	-	-	-
Chemicals Used/Sold	\$148,274	\$255,329	\$190,000	\$100,000	\$140,000
Professional Services	-	-	-	-	\$10,000
Miscellaneous	\$172	\$32	\$300	\$65	\$500
Insurance Claims/Premiums	\$1,200	\$850	\$1,000	\$850	\$1,000
Total Expenditures	\$588,699	\$776,224	\$1,181,391	\$816,480	\$1,121,546
Total Revenues Less Expenditures	\$166,845	\$263,399	-\$496,180	-\$196,415	-\$460,879
Ending Fund Balance	\$764,361	\$1,027,760	\$531,578	\$831,343	\$370,464



Revenues by Department

Revenues by Department

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Projected	FY 2026 Budgeted
Weed & Pest Control	\$347,071.67	\$362,465.00	\$340,650.00	\$275,650.00	\$373,979.00
Picenance Creek Pest District	\$297,108.25	\$482,567.00	\$197,514.00	\$197,514.00	\$129,636.00
Lower Wr Pest District	\$111,364.52	\$194,591.00	\$147,047.00	\$146,901.26	\$157,052.00
Total Revenues	\$755,544.44	\$1,039,623.00	\$685,211.00	\$620,065.26	\$660,667.00

Expenditures by Department

Expenditures by Department

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Projected	FY 2026 Budgeted
Weed & Pest Control	\$346,642.35	\$456,456.00	\$479,649.55	\$319,649.55	\$415,121.41
Picenance Creek Pest District	\$157,245.87	\$186,361.00	\$348,368.98	\$348,368.98	\$348,368.98
Lower Wr Pest District	\$84,811.13	\$133,407.00	\$353,372.00	\$148,461.74	\$358,055.97
Total Expenditures	\$588,699.35	\$776,224.00	\$1,181,390.53	\$816,480.27	\$1,121,546.36

Fund Balance

Financial Summary

Fund Balance	FY 2023	FY 2024	FY 2025	FY 2026
Unassigned	\$738,172.00	\$1,003,922.00	\$811,343.00	\$358,539.00
Nonspendable	\$26,189.00	\$23,836.00	\$20,000.00	\$18,000.00
Total Fund Balance	\$764,361.00	\$1,027,758.00	\$831,343.00	\$376,539.00



Communications Fund

The Communications Fund supports Rio Blanco County's broadband operations, which provide essential high-speed internet access to residents and businesses. This fund oversees the maintenance and expansion of the County's broadband infrastructure, including an extensive Fiber-to-the-Home (FTTH) network and a system of wireless towers that deliver reliable connectivity throughout the County's rural and remote areas.

Comprehensive Fund Summary

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Projected	FY 2026 Budgeted
Beginning Fund Balance	\$1,491,557	\$1,876,241	\$2,154,505	\$2,154,505	\$2,075,303
Revenues					
Intergovernmental	\$6,347	\$6,716	-	-	-
Miscellaneous	\$49,882	\$31,776	-	-	-
Charges for Services	\$1,045,357	\$1,258,451	\$1,232,000	\$1,232,000	\$1,144,000
Transfers In	\$435,250	-	-	-	-
Total Revenues	\$1,536,835	\$1,296,943	\$1,232,000	\$1,232,000	\$1,144,000
Expenditures					
Treasurer's Fees	\$11,849	\$12,623	\$13,300	\$13,300	\$13,300
Central Services	\$29,036	\$23,761	\$23,761	\$23,761	\$42,116
Capital Outlay	\$71,715	-	\$120,369	\$120,369	\$120,000
Purchased Services	\$393,129	\$362,699	\$418,983	\$410,983	\$435,139
Fleet Management Charges	\$16,290	\$16,167	\$16,400	\$16,400	\$17,000
Salaries & Wages	\$231,303	\$220,488	\$249,080	\$249,080	\$192,400
Employee Benefits	\$118,787	\$132,295	\$276,317	\$276,317	\$109,342
Supplies	\$79,038	\$42,066	\$71,325	\$65,825	\$57,442
Utilities	\$33,318	\$31,199	\$35,678	\$35,678	\$34,063
Depreciation	\$81,716	\$100,419	-	-	-
Interfund Services	\$37,388	\$42,911	\$53,748	\$53,748	\$24,250
Rent (or Lease)	\$404	\$8,809	\$21,581	\$21,581	\$21,581
Amortization	\$22,166	\$25,243	\$24,160	\$24,160	\$24,160
Total Expenditures	\$1,126,140	\$1,018,680	\$1,324,702	\$1,311,202	\$1,090,794
Total Revenues Less Expenditures	\$410,695	\$278,263	-\$92,702	-\$79,202	\$53,206
Ending Fund Balance	\$1,902,252	\$2,154,504	\$2,061,803	\$2,075,303	\$2,128,509

Fund Balance

Financial Summary

Fund Balance	FY 2023	FY 2024	FY 2025	FY 2026
Unassigned	\$819,269	\$1,440,750	\$1,355,303	\$1,394,213
Assigned	\$300,000	\$0	\$0	\$0
Nonspendable	\$756,972	\$713,755	\$720,000	\$700,000
Total Fund Balance	\$1,876,241	\$2,154,505	\$2,075,303	\$2,094,213



Fairfield Complex

The Fairfield Complex Fund accounts for Meeker's community center, which provides a location for the senior nutrition program, meeting rooms and a large hall/kitchen for public use and community activities, as well as senior housing. The community center also rents space to the County government for administrative offices.

Comprehensive Fund Summary

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Projected	FY 2026 Budgeted
Beginning Fund Balance	\$2,487,834	\$2,344,758	\$2,186,179	\$2,186,179	\$2,156,423
Revenues					
Inter-fund Charges	\$49,629	\$49,629	\$49,629	\$49,629	\$49,629
Contributions	\$11,250	-	-	-	-
Miscellaneous	\$5,724	-	-	\$4,352	-
Charges for Services	\$2,310	\$3,018	\$2,500	\$2,500	\$2,500
Transfers In	\$48,750	-	-	-	-
Total Revenues	\$117,663	\$52,647	\$52,129	\$56,481	\$52,129
Expenditures					
Treasurer's Fees	\$190	\$33	\$500	\$500	\$500
Central Services	\$28,219	\$23,101	\$23,101	\$23,102	\$41,336
Purchased Services	\$12,711	\$13,422	\$10,100	\$10,100	\$10,100
Fleet Management Charges	\$9,390	\$1,000	-	\$4,000	-
Salaries & Wages	\$19,471	\$49	-	-	-
Employee Benefits	\$11,101	\$7	-	-	-
Supplies	\$15,116	\$10,712	\$7,080	\$5,000	\$7,080
Utilities	\$44,138	\$37,972	\$45,000	\$38,000	\$45,000
Depreciation	\$109,748	\$110,511	-	-	-
Interfund Services	\$250	\$780	\$600	\$535	\$500
Repairs & Maintenance	\$10,403	\$13,637	\$10,000	\$5,000	\$10,000
Total Expenditures	\$260,739	\$211,224	\$96,382	\$86,237	\$114,516
Total Revenues Less Expenditures	-\$143,076	-\$158,577	-\$44,253	-\$29,756	-\$62,387
Ending Fund Balance	\$2,344,758	\$2,186,181	\$2,141,926	\$2,156,423	\$2,094,036

Financial Summary

Fund Balance	FY 2023	FY 2024	FY 2025	FY 2026
Unassigned	\$126,672	\$78,605	\$156,423	\$194,036
Nonspendable	\$2,218,086	\$2,107,574	\$2,000,000	\$1,900,000
Total Fund Balance	\$2,344,758	\$2,186,179	\$2,156,423	\$2,094,036



Central Services Fund

The Central Services Fund accounts for shared expenses, including insurance, audit fees, and internet access, which support the operation of all county departments.

Comprehensive Fund Summary

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Projected	FY 2026 Budgeted
Beginning Fund Balance	\$158,631	\$303,904	\$213,689	\$213,689	\$179,523
Revenues					
Inter-fund Charges	\$619,163	\$504,520	\$578,427	\$578,427	\$876,277
Charges for Services	\$434	\$507	\$1,000	\$1,000	\$1,000
Gain/Loss on Investments	-	-	-	-	\$35,000
Transfers In	\$22,800	\$22,800	\$35,000	\$35,000	\$35,000
Total Revenues	\$642,397	\$527,827	\$614,427	\$614,427	\$947,277
Expenditures					
Internet Service	-	-	\$50,000	-	-
Audit Services	\$23,000	\$24,000	\$30,000	\$26,000	\$26,000
Capital Outlay	-	-	\$36,500	\$32,000	\$27,000
Purchased Services	-	-	\$60,000	\$30,000	\$60,000
Contract Services	\$20,782	\$19,116	\$23,337	\$23,337	\$23,337
Supplies	\$11,496	\$12,099	\$13,826	\$14,140	\$14,140
Depreciation	\$8,054	\$11,426	-	-	-
Insurance Claims/Premiums	\$432,232	\$549,770	\$550,000	\$521,691	\$811,115
Intergovernmental	\$434	\$507	-	\$300	-
Rent (or Lease)	\$600	\$600	\$600	\$600	\$600
Repairs & Maintenance	\$525	\$525	\$525	\$525	\$525
Total Expenditures	\$497,123	\$618,043	\$764,788	\$648,593	\$962,717
Total Revenues Less Expenditures	\$145,274	-\$90,216	-\$150,361	-\$34,166	-\$15,440
Ending Fund Balance	\$303,905	\$213,688	\$63,328	\$179,523	\$164,083

Fund Balance

Financial Summary

Fund Balance	FY 2023	FY 2024	FY 2025	FY 2026
Unassigned	\$268,064.00	\$162,516.00	\$129,523.00	\$79,083.00
Nonspendable	\$35,840.00	\$51,173.00	\$50,000.00	\$50,000.00
Total Fund Balance	\$303,904.00	\$213,689.00	\$179,523.00	\$129,083.00



Fleet Management Fund

The Fleet Management Fund accounts for the maintenance, fuel and replacement costs of the County's vehicles and equipment and the interdepartmental charges collected to pay for those costs.

Comprehensive Fund Summary

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Projected	FY 2026 Budgeted
Beginning Fund Balance	\$6,888,142	\$6,559,727	\$6,486,166	\$6,486,166	\$6,927,234
Revenues					
Inter-fund Charges	\$2,327,680	\$2,234,380	\$2,706,175	\$2,567,995	\$2,706,175
Miscellaneous	\$256,159	\$5,419	-	\$49,262	-
Charges for Services	\$106,898	\$82,770	\$120,000	\$120,000	\$120,000
Gain/Loss on Investments	-\$125,949	-\$13,463	-	-	-
Capital Contributions	\$1,357	\$868,837	-	-	-
Total Revenues	\$2,566,145	\$3,177,943	\$2,826,175	\$2,737,257	\$2,826,175
Expenditures					
Treasurer's Fees	\$3,709	\$1,182	\$2,500	\$2,500	\$2,500
Central Services	\$96,436	\$78,941	\$78,941	\$105,672	\$141,010
Capital Outlay	-\$27,520	\$69,846	\$1,331,000	\$300,000	\$2,076,000
Purchased Services	\$15,320	\$55,698	\$25,000	\$24,319	\$28,860
Salaries & Wages	\$466,858	\$477,307	\$505,311	\$505,311	\$462,661
Employee Benefits	\$188,007	\$213,557	\$240,915	\$240,915	\$239,140
Supplies	\$937,732	\$1,091,095	\$1,151,300	\$894,800	\$1,062,581
Utilities	\$13,913	\$11,861	\$16,275	\$32,000	\$22,000
Depreciation	\$1,007,201	\$1,049,347	-	-	-
Interfund Services	\$110,994	\$105,672	\$105,672	\$105,672	\$105,672
Repairs & Maintenance	\$81,911	\$96,999	\$85,000	\$85,000	\$100,000
Total Expenditures	\$2,894,560	\$3,251,505	\$3,541,914	\$2,296,189	\$4,240,425
Total Revenues Less Expenditures	-\$328,415	-\$73,562	-\$715,739	\$441,068	-\$1,414,250
Ending Fund Balance	\$6,559,727	\$6,486,165	\$5,770,427	\$6,927,234	\$5,512,984

Financial Summary

Fund Balance	FY 2023	FY 2024	FY 2025	FY 2026	FY 2025 vs. FY 2026 (% Change)
Unassigned	\$2,469,631.00	\$1,393,764.00	\$2,927,234.00	\$1,528,655.00	-47.78%
Nonspendable	\$4,090,096.00	\$5,092,402.00	\$4,000,000.00	\$4,000,000.00	0.00%
Total Fund Balance	\$6,559,727.00	\$6,486,166.00	\$6,927,234.00	\$5,528,655.00	-20.19%



Capital Projects

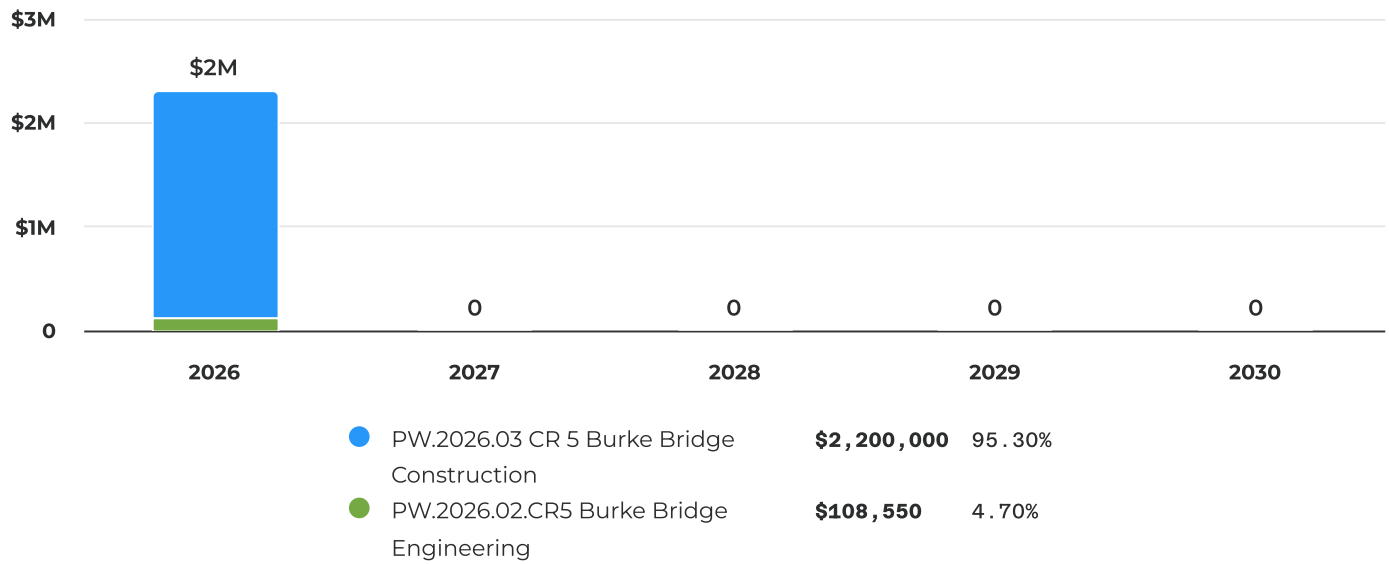
The Capital Projects Fund accounts for the resources used to finance major county construction and improvement projects. In Rio Blanco County, this includes significant investments such as bridge replacements, facility renovations, broadband infrastructure, and other long-term capital improvements that enhance public safety and service delivery. Funding often comes from grants, dedicated revenues, or transfers from other county funds. Because these efforts extend over multiple years, the Capital Projects Fund ensures that expenditures are tracked separately from ongoing operations, providing transparency in the planning, construction, and completion of large-scale infrastructure projects that benefit the community for years to come.

Capital Projects

Project No. / Project Name	Years	Departments	Type	Total
2025RB**** 2025 CR77 Anschutz Bridge	2026	Road & Bridge	Roadways	\$3,200,000
OPS.21.1900.57 2026 Rangely Data Building - RTU Replacement	2026	FM - R Colo	Building and Facilities	\$35,000
RBC_FM-006 OP.21-1900-5741 RBC Primary Tower Site HVAC Unit Replacement	2026 - 2030	FM - Towers	Building and Facilities	\$95,731
25-0900-5170 R OPS.25-0900-5170 4V0 Rangely Airport Master Plan	2026	Rangely Airport	Building and Facilities	\$500,000
A - Projects PW - 2026-FG-01 PW.2026.01 Meeker Fairgrounds Facilities Improvements	2026	Capital Improvement Plan	Building and Facilities	\$500,000
PW.2026.02 CR 5 Burke Bridge Construction PW.2026.02.CR5 Burke Bridge Engineering	2026	Bridge Replacements	Roadways	\$108,550
PW.2026.03 CR 5 Burke Bridge Construction PW.2026.03 CR 5 Burke Bridge Construction	2026	Bridge Replacements	Roadways	\$2,200,000
PW 2026.04.CR 17 Bridge Construction PW.2026.04.CR17 Bridge Buford New Castle	2026	Road & Bridge	Roadways	\$740,000
PW.2026.02FG. Electrical PW.2026.FG.002.Fairgrounds Electrical	2026	Mkr Fairgrounds	Building and Facilities	\$150,000

Bridge Replacements

FY26 - FY30 Bridge Replacements Projects



Summary of Requests

Project No. / Category	FY2026	FY2027	FY2028	FY2029	FY2030	Total
PW.2026.03 CR 5 Burke Bridge Construction	\$2,200,000	\$0	\$0	\$0	\$0	\$2,200,000
PW.2026.02.CR5 Burke Bridge Engineering	\$108,550	\$0	\$0	\$0	\$0	\$108,550
Total Summary of Requests	\$2,308,550	\$0	\$0	\$0	\$0	\$2,308,550

PW.2026.02.CR5 Burke Bridge Engineering

Overview

Request Owner	Vicky Edwards, County Administrator
Department	Bridge Replacements
Type	Capital Improvement
Project Number	PW.2026.02 CR5 Burke Bridge Construction
Estimated Start Date	03/1/2026
Estimated Completion Date	10/31/2026

Description

CR 5 Burke Bridge Replacement Project

Department: Road & Bridge

Project Manager: Antina DiBenedetto

Project Type: Bridge Replacement

Location: County Road 5 (Piceance Creek area)

Description:

The CR 5 Burke Bridge Replacement Project involves the full replacement of an aging bridge structure along County Road 5 that serves as a vital connection for local residents, agricultural operations, and energy industry access in the Piceance Basin. The existing structure was evaluated by CDOT on 09/13/2024 and rated in poor condition requiring immediate essential repairs. It has reached the end of its service life and requires replacement to ensure public safety and maintain year-round transportation reliability. The project will include the demolition and removal of the existing bridge, installation of new abutments and superstructure, improved roadway approaches, and erosion control and site stabilization.

Project Rationale:

This project addresses critical infrastructure needs identified through bridge condition assessments and aligns with the County's ongoing commitment to maintaining safe and reliable transportation routes. The Burke Bridge is a key crossing used by ranchers, residents, and industry vehicles accessing the western portions of the county. Replacement will eliminate current load restrictions, reduce maintenance costs, and improve resiliency against flood events.

Budget Summary:

Funding for this project includes a combination of County Road & Bridge funds and potential grant contributions from state and federal programs. The original CR5 bridge replacement contract (SP04) in 2016 with Precision Excavating, Inc. established the cost framework for similar replacements, with the current project updating design standards and construction materials to meet 2025 specifications.



Details

Type of Project: Other

Benefit to Community

The CR 5 Burke Bridge Replacement is essential to the safety, accessibility, and economic vitality of western Rio Blanco County. This bridge serves as a critical link for residents, ranchers, school transportation, emergency responders, and energy industry operations that rely on County Road 5 as a primary travel corridor. Its replacement will ensure safe and reliable passage across Piceance Creek, reducing travel disruptions and the risk of structural failure. Investing in this infrastructure not only protects public safety but also supports the continued growth of agriculture and energy sectors that sustain the local economy. The project reflects the County's commitment to maintaining essential rural transportation routes that connect our communities and preserve access for future generations.

Supplemental Attachments

 [Burke Bridge CDOT Report](#)
Report by Collins Engineering 09/13/2024

 [CR 5 Burke Bridge](#)
Design Scope SGM

 [CR 5 Burke Bridge](#)
Project Schedule

Capital Cost

FY2026 Budget

\$109K

Total Budget (all years)

\$109K

Project Total

\$109K

Detailed Breakdown

Category	FY2026 Requested	Total
Design	\$108,550	\$108,550
Total	\$108,550	\$108,550

Funding Sources

FY2026 Budget

\$109K

Total Budget (all years)

\$109K

Project Total

\$109K

Detailed Breakdown

Category	FY2026 Requested	Total
Funding Source 1	\$108,550	\$108,550
Total	\$108,550	\$108,550



PW.2026.03 CR 5 Burke Bridge Construction

Overview

Request Owner	Vicky Edwards, County Administrator
Department	Bridge Replacements
Type	Capital Improvement
Project Number	PW.2026.03 CR5 Burke Bridge Construction
Estimated Start Date	03/1/2026
Estimated Completion Date	10/31/2026

Project Location



Description

CR 5 Burke Bridge Replacement Project

Department: Road & Bridge

Project Manager: Antina DiBenedetto

Project Type: Bridge Replacement

Location: County Road 5 (Piceance Creek area)

Description:

The CR 5 Burke Bridge Replacement Project involves the full replacement of an aging bridge structure along County Road 5 that serves as a vital connection for local residents, agricultural operations, and energy industry access in the Piceance Basin. The existing structure was evaluated by CDOT on 09/13/2024 and rated in poor condition requiring immediate essential repairs. It has reached the end of its service life and requires replacement to ensure public safety and maintain year-round transportation reliability. The project will include the demolition and removal of the existing bridge, installation of new abutments and superstructure, improved roadway approaches, and erosion control and site stabilization.

Project Rationale:

This project addresses critical infrastructure needs identified through bridge condition assessments and aligns with the County's ongoing commitment to maintaining safe and reliable transportation routes. The Burke Bridge is a key crossing used by ranchers, residents, and industry vehicles accessing the western portions of the county. Replacement will eliminate current load restrictions, reduce maintenance costs, and improve resiliency against flood events.

Budget Summary:

Funding for this project includes a combination of County Road & Bridge funds and potential grant contributions from state and federal programs. The original CR5 bridge replacement contract (SP04) in 2016 with Precision Excavating, Inc. established the cost framework for similar replacements, with the current project updating design standards and construction materials to meet 2025 specifications.



Details

Type of Project: Other

Benefit to Community

The CR 5 Burke Bridge Replacement is essential to the safety, accessibility, and economic vitality of western Rio Blanco County. This bridge serves as a critical link for residents, ranchers, school transportation, emergency responders, and energy industry operations that rely on County Road 5 as a primary travel corridor. Its replacement will ensure safe and reliable passage across Piceance Creek, reducing travel disruptions and the risk of structural failure. Investing in this infrastructure not only protects public safety but also supports the continued growth of agriculture and energy sectors that sustain the local economy. The project reflects the County's commitment to maintaining essential rural transportation routes that connect our communities and preserve access for future generations.

Capital Cost

FY2026 Budget

\$2.2M

Total Budget (all years)

\$2.2M

Project Total

\$2.2M

Detailed Breakdown

Category	FY2026 Requested	Total
Construction/Maintenance	\$2,200,000	\$2,200,000
Total	\$2,200,000	\$2,200,000

Funding Sources

FY2026 Budget

\$2.2M

Total Budget (all years)

\$2.2M

Project Total

\$2.2M

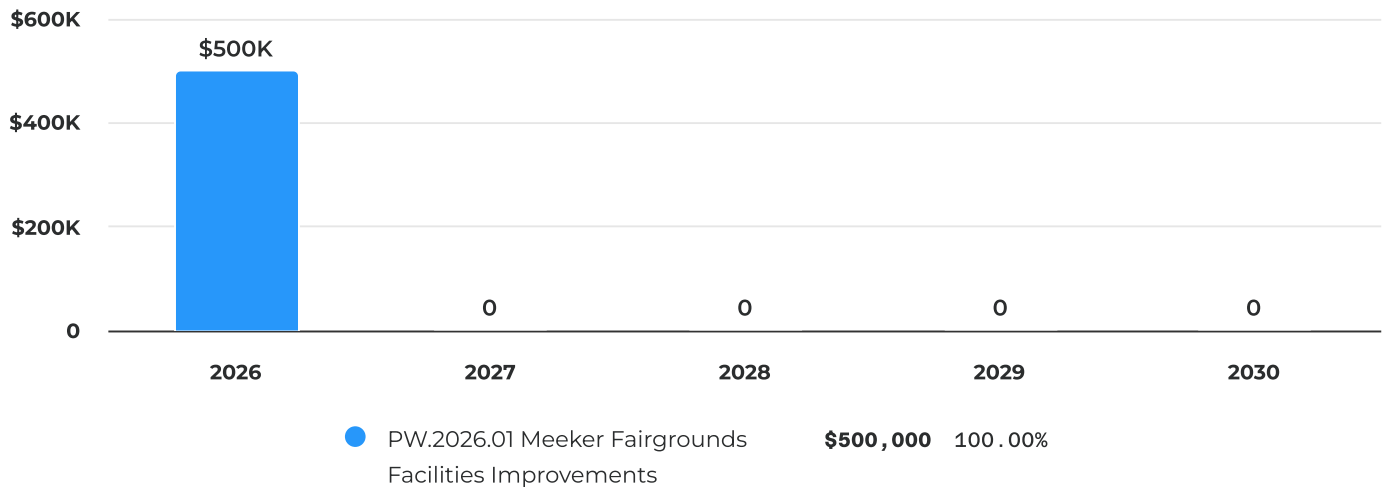
Detailed Breakdown

Category	FY2026 Requested	Total
Funding Source 1	\$2,200,000	\$2,200,000
Total	\$2,200,000	\$2,200,000



Capital Improvement Plan

FY26 - FY30 Capital Improvement Plan Projects



Summary of Requests

Project No. / Category		FY2026	FY2027	FY2028	FY2029	FY2030	Total
PW - 2026-FG-01	PW.2026.01 Meeker Fairgrounds Facilities Improvements	\$500,000	\$0	\$0	\$0	\$0	\$500,000
Total Summary of Requests		\$500,000	\$0	\$0	\$0	\$0	\$500,000

PW.2026.01 Meeker Fairgrounds Facilities Improvements

Overview

Request Owner	Vicky Edwards, County Administrator
Department	Capital Improvement Plan
Type	Capital Improvement
Project Number	PW - 2026-FG-01
Estimated Start Date	01/1/2026
Estimated Completion Date	02/27/2026

Project Location



Description

This Capital Project is to improve the Meeker Fairgrounds. Projects may include: restroom and plumbing rehab, electrical modifications, roof and gutter repair, siding repair, drainage mitigation, heating/cooling system repairs, ADA Accessibility improvements.

Details

Type of Project: Refurbishment

Capital Cost

FY2026 Budget	Total Budget (all years)	Project Total
\$500K	\$500K	\$500K

Detailed Breakdown

Category	FY2026 Requested	Total
Repairs/Improvements	\$500,000	\$500,000
Total	\$500,000	\$500,000



Funding Sources

FY2026 Budget

\$500K

Total Budget (all years)

\$500K

Project Total

\$500K

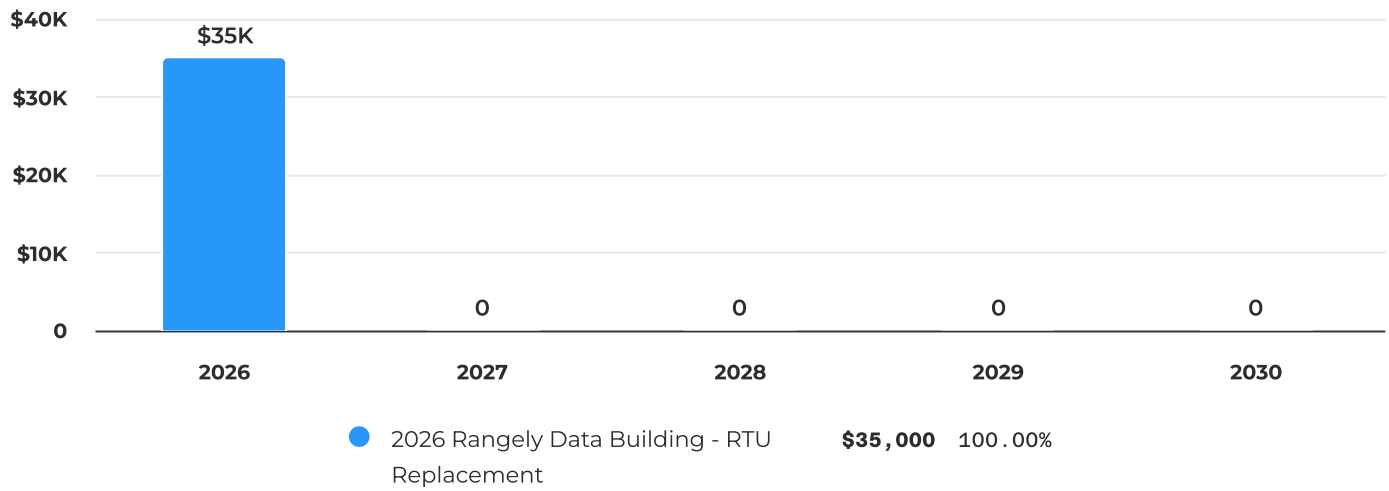
Detailed Breakdown

Category	FY2026 <i>Requested</i>	Total
Capital Improvement	\$500,000	\$500,000
Total	\$500,000	\$500,000



FM - R Colo

FY26 - FY30 FM - R Colo Projects



Summary of Requests

Project No. / Category	FY2026	FY2027	FY2028	FY2029	FY2030	Total
OPS.21.1900.57 2026 Rangely Data Building - 41.2025.001 RTU Replacement	\$35,000	\$0	\$0	\$0	\$0	\$35,000
Total Summary of Requests	\$35,000	\$0	\$0	\$0	\$0	\$35,000

2026 Rangely Data Building - RTU Replacement

Overview

Request Owner	Eric Jaquez, Director County Operations
Department	FM - R Colo
Type	Capital Improvement
Project Number	OPS.21.1900.5741.2025.001
Estimated Start Date	01/5/2026
Estimated Completion Date	04/30/2026

Project Location

255 East Main Street



Description

21-1900-5741 Capital Expenditure Maintenance

Scope of Work

Project Title: Rangely Data Building / R-CoLo – RTU (Rooftop Unit) Replacement

Prepared For: Rio Blanco County Maintenance Department

1. Project Overview

This project consists of the removal and replacement of the existing rooftop HVAC unit (RTU) located at the Rangely Data Building (R-CoLo). The contractor will furnish and install a new high-efficiency, natural gas-powered RTU system designed to meet current performance and energy standards. Work includes structural roof curb modifications, equipment lifting via crane, and final commissioning to ensure proper integration and operation.

2. Materials and Equipment

The contractor shall provide and install the following:

- One (1) 90,000 BTU, 5-ton, 14 SEER natural gas combination RTU with ECM blower motor
- Custom-fabricated roof curb adapter designed for compatibility with the existing roof structure and ductwork
- Associated hardware, materials, and accessories necessary for a complete installation

3. Services and Labor

The contractor's scope of services will include:



- **Demolition & Removal:** Safe disconnection and removal of the existing RTU system, including proper disposal of equipment in accordance with environmental regulations.
- **Crane Services:** Coordination and provision of crane service for both removal of the old unit and placement of the new RTU on the rooftop.
- **Installation:** Setting of the new roof curb, installation of the new RTU, and reconnection to existing ductwork, gas, and electrical service.
- **System Startup & Commissioning:** Comprehensive setup, balancing, and performance verification to ensure the unit operates per manufacturer specifications.
- **Site Clean-Up:** Removal of debris and restoration of the work area to pre-construction condition.

4. Performance and Quality Expectations

- The new RTU shall meet or exceed **14 SEER efficiency standards**.
- Installation shall comply with **local codes, safety regulations, and manufacturer requirements**.
- Proper integration with existing ductwork, controls, and building systems is required.
- System startup shall include full functional testing, balancing of airflows, and verification of heating/cooling capacity.
- Final commissioning report documenting system performance shall be provided to Rio Blanco County Maintenance Department.

5. Deliverables

- Complete RTU installation, fully operational and tested
- Commissioning and performance report
- Warranty documentation for equipment and labor

Details

Type of Project: Replacement

Supplemental Attachments

 [Rangely Data Center RTU Est.](#)

Capital Cost

FY2026 Budget	Total Budget (all years)	Project Total
\$35K	\$35K	\$35K

Detailed Breakdown

Category	FY2026 Requested	Total
Repairs/Improvements	\$35,000	\$35,000
Total	\$35,000	\$35,000



Funding Sources

FY2026 Budget

\$35K

Total Budget (all years)

\$35K

Project Total

\$35K

Detailed Breakdown

Category	FY2026 <i>Requested</i>	Total
Capital Improvement	\$35,000	\$35,000
Total	\$35,000	\$35,000

Operational Costs

FY2026 Budget

\$0

Total Budget (all years)

\$0

Project Total

\$0

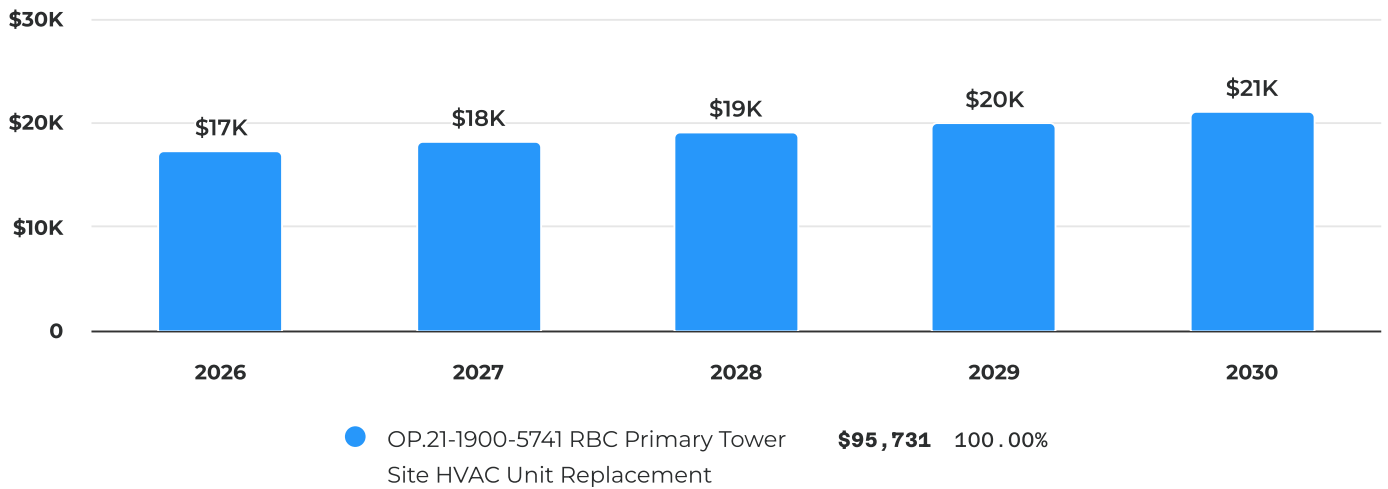
Detailed Breakdown

Category	Total
General Maintenance	\$0
Total	\$0



FM - Towers

FY26 - FY30 FM - Towers Projects



Summary of Requests

Project No. / Category		FY2026	FY2027	FY2028	FY2029	FY2030	Total
RBC_FM-006	OP.21-1900-5741 RBC Primary Tower Site HVAC Unit Replacement	\$17,325	\$18,191	\$19,100	\$20,056	\$21,059	\$95,731
Total Summary of Requests		\$17,325	\$18,191	\$19,100	\$20,056	\$21,059	\$95,731

OP.21-1900-5741 RBC Primary Tower Site HVAC Unit Replacement

Overview

Request Owner	Eric Jaquez, Director County Operations
Department	FM - Towers
Type	Capital Improvement
Project Number	RBC_FM-006
Estimated Start Date	05/1/2025
Estimated Completion Date	08/31/2026

Description

Project Budget Request: Replacement of Dual Package HVAC Units for Rio Blanco County Primary Radio Tower Sites

The Rio Blanco County Operations Department is requesting budget approval for the phased replacement of dual package HVAC units at the county's primary radio tower sites. This project is essential to maintain the reliable operation of critical radio equipment housed at these sites, which supports county-wide communications and emergency services.

Project Overview:

The current HVAC units at these radio tower sites are outdated and inefficient. Many of these units still use R-22 refrigerant, which is being phased out due to its environmental impact and regulatory restrictions. As a result, maintenance and repair costs are increasing, and the units are at greater risk of failure. To ensure proper climate control and prevent equipment damage from overheating, the replacement of these units is necessary.

Phased Replacement Schedule:

- **Year 1 (2023):** Replace HVAC units at the Stadtman Tower site. **DONE!**
- **Year 2 (2024):** Replace HVAC units at the Teepee Tower site. **DONE!**
- **Year 3 (2025):** Replace HVAC units at the Douglas Tower site. **DONE!**
- **Year 4 (2026):** Replace HVAC units at the Marvine Tower site.
- **Year 5 (2027):** Replace HVAC units at the Cathedral Tower site.
- **Year 6 (2028):** Replace HVAC units at the Lobo Tower site.
- **Year 7 (2029):** Replace HVAC units at the Pollard Tower site.
- **Year 8 (2030):** Replace HVAC units at the Rangely North Tower site.
- **Year 9 (2031):** Replace HVAC units at the CNCC Tower site.

Benefits:

- **Compliance with Environmental Regulations:** Replacing R-22-based units with new systems using environmentally friendly refrigerants will ensure compliance with regulatory requirements and avoid the escalating costs of maintaining



outdated equipment.

- **Improved Equipment Reliability:** New HVAC systems will provide more consistent climate control, preventing overheating or freezing of sensitive communication equipment and reducing the risk of equipment failure.
- **Energy Efficiency:** The replacement units will be more energy-efficient, lowering operational costs and contributing to the county's sustainability initiatives.
- **Phased Implementation:** Spreading the costs of replacement over nine years will minimize budget impact while ensuring each critical site is upgraded in a timely manner.

Estimated Annual Costs:

- **Replacement HVAC Units:** [\$16,500]

Replacing these aging R-22-based HVAC units is vital to ensure the continued reliability of Rio Blanco County's communication infrastructure, which is critical for both routine operations and emergency response. We respectfully request budget approval for this project starting in 2025 and continuing through the scheduled years.

Details

Type of Project: Replacement

Capital Cost

FY2026 Budget

\$17.3K

Total Budget (all years)

\$95.7K

Project Total

\$95.7K

Detailed Breakdown

Category	FY2026 <i>Requested</i>	FY2027 <i>Requested</i>	FY2028 <i>Requested</i>	FY2029 <i>Requested</i>	FY2030 <i>Requested</i>	Total
Repairs/Improvements	\$17,325	\$18,191	\$19,100	\$20,056	\$21,059	\$95,731
Total	\$17,325	\$18,191	\$19,100	\$20,056	\$21,059	\$95,731

Funding Sources

FY2026 Budget

\$17.3K

Total Budget (all years)

\$95.7K

Project Total

\$95.7K

Detailed Breakdown

Category	FY2026 <i>Requested</i>	FY2027 <i>Requested</i>	FY2028 <i>Requested</i>	FY2029 <i>Requested</i>	FY2030 <i>Requested</i>	Total
Capital Improvement	\$17,325	\$18,191	\$19,100	\$20,056	\$21,059	\$95,731
Total	\$17,325	\$18,191	\$19,100	\$20,056	\$21,059	\$95,731



Operational Costs

FY2026 Budget

\$13.3K

Total Budget (all years)

\$70.7K

Project Total

\$70.7K

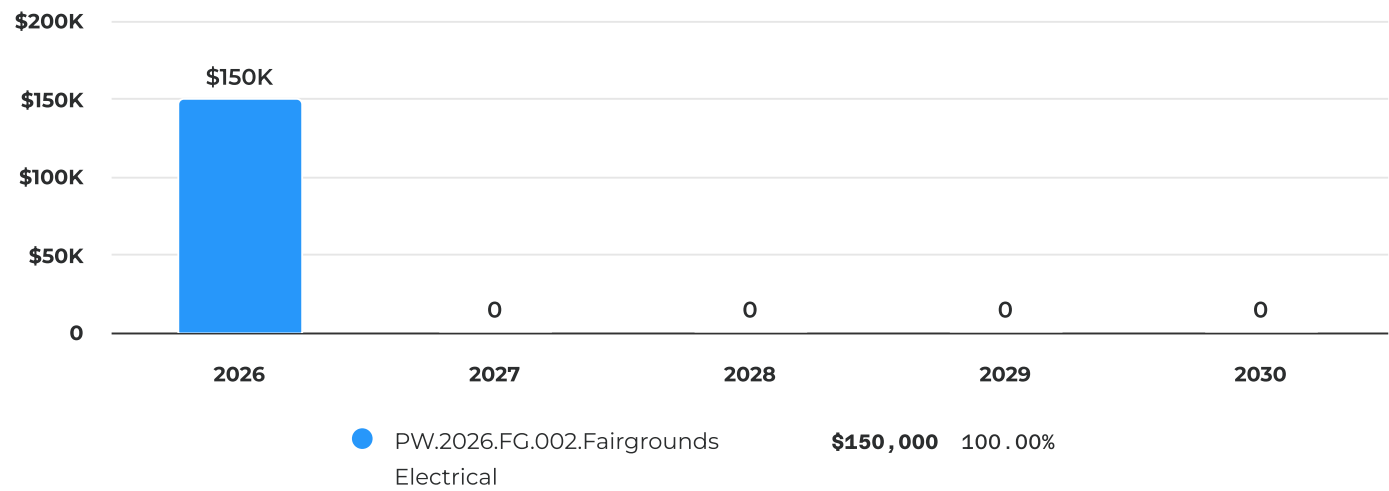
Detailed Breakdown

Category	FY2026	FY2027	FY2028	FY2029	FY2030	Total
	<i>Requested</i>	<i>Requested</i>	<i>Requested</i>	<i>Requested</i>	<i>Requested</i>	
Utilities	\$8,500	\$8,925	\$9,371	\$9,840	\$10,332	\$46,968
General Maintenance	\$4,750	\$4,750	\$4,750	\$4,750	\$4,750	\$23,750
Total	\$13,250	\$13,675	\$14,121	\$14,590	\$15,082	\$70,718



Mkr Fairgrounds

FY26 - FY30 Mkr Fairgrounds Projects



Summary of Requests

Project No. / Category		FY2026	FY2027	FY2028	FY2029	FY2030	Total
PW.2026.02FG. Electrical	PW.2026.FG.002.Fairgrounds Electrical	\$150,000	\$0	\$0	\$0	\$0	\$150,000
Total Summary of Requests		\$150,000	\$0	\$0	\$0	\$0	\$150,000

PW.2026.FG.002.Fairgrounds Electrical

Overview

Request Owner	Vicky Edwards, County Administrator
Department	Mkr Fairgrounds
Type	Capital Improvement
Project Number	PW.2026.02FG.Electrical
Estimated Start Date	01/1/2026
Estimated Completion Date	04/1/2026

Project Location



Description

The proposed electrical improvements at the Meeker Fairgrounds are intended to increase the availability, safety, and reliability of the facility's electrical supply to better accommodate large-scale events and modern equipment demands. The project includes upgrades to existing underground and overhead systems, with plans for new service panels and enhanced power distribution to the arena, barns, and grandstands. Prior electrical work at the site has included installation of a 400-amp, three-phase service to feed the grandstands, new lighting panels, and removal of outdated overhead lines. Current capital planning identifies approximately \$150,000 in additional electrical upgrades to expand service capacity, support event lighting and sound systems, and ensure compliance with current electrical and safety standards. These improvements will position the Meeker Fairgrounds to more efficiently host regional events, rodeos, and community gatherings while reducing maintenance needs and energy inefficiencies.

Details

Type of Project: Refurbishment

Capital Cost

FY2026 Budget	Total Budget (all years)	Project Total
\$150K	\$150K	\$150K

Detailed Breakdown

Category	FY2026 Requested	Total
Repairs/Improvements	\$150,000	\$150,000
Total	\$150,000	\$150,000



Funding Sources

FY2026 Budget

\$150K

Total Budget (all years)

\$150K

Project Total

\$150K

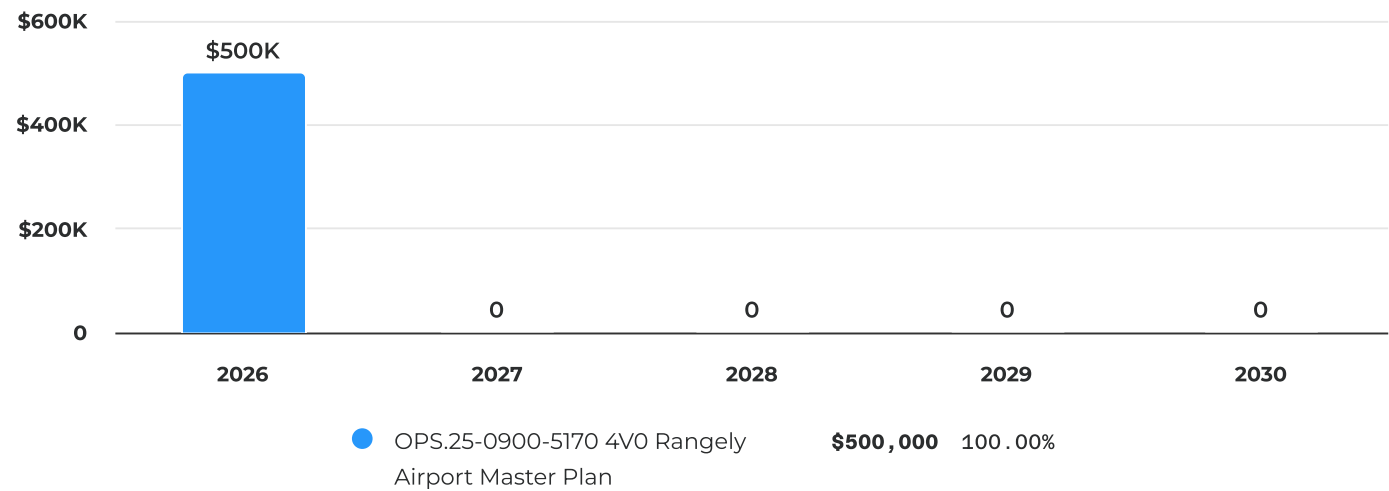
Detailed Breakdown

Category	FY2026 <i>Requested</i>	Total
Capital Improvement	\$150,000	\$150,000
Total	\$150,000	\$150,000



Rangely Airport

FY26 - FY30 Rangely Airport Projects



Summary of Requests

Project No. / Category		FY2026	FY2027	FY2028	FY2029	FY2030	Total
25-0900-5170 R	OPS.25-0900-5170 4V0 Rangely	\$500,000	\$0	\$0	\$0	\$0	\$500,000
A - Projects	Airport Master Plan						
Total Summary of Requests		\$500,000	\$0	\$0	\$0	\$0	\$500,000

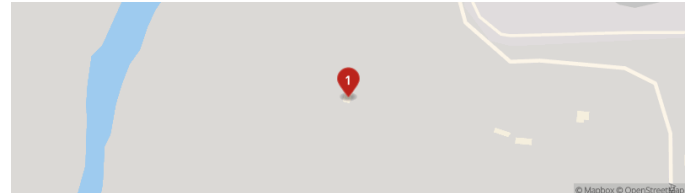
OPS.25-0900-5170 4V0 Rangely Airport Master Plan

Overview

Request Owner	Eric Jaquez, Director County Operations
Department	Rangely Airport
Type	Capital Improvement
Project Number	25-0900-5170 RA - Projects
Estimated Start Date	01/1/2026
Estimated Completion Date	12/31/2026

Project Location

2248 East Main Street



Description

Since the completion of the previous Master Plan in 2017, the aviation environment and community needs have changed substantially. Increased use of unmanned aerial systems (UAS), evolving FAA design standards, and shifts in regional economic activity — particularly in energy, logistics, and tourism — have all influenced airport operations and demand.

The 2026 Master Plan Update is needed to:

- Utilize **real-time operational data from the Airport Monitoring System** to assess airfield performance, safety trends, and maintenance priorities.
- Evaluate existing infrastructure for compliance with current FAA Advisory Circulars and design standards.
- Identify near- and long-term facility needs to support general aviation, emergency response, and potential commercial or UAS operations.
- Guide capital improvement programming (CIP) for airport development and funding eligibility.
- Ensure alignment with local and regional transportation and land use planning efforts.

Project Scope

The Master Plan Update will include the following technical elements:

1. Inventory and Data Collection

- Compile existing airport data, infrastructure conditions, and operational statistics using the **Airport Monitoring System** and FAA databases.
- Document airfield geometry, pavement condition, utilities, and navigational aids.

2. Forecast of Aviation Demand

- Develop updated forecasts for aircraft operations, based and transient aircraft, and fuel sales using AMS data and FAA-approved methodologies.

3. Facility Requirements and Gap Analysis



- Assess existing facilities against projected needs and FAA design standards.
- Identify capacity, safety, and efficiency improvements for airside and landside facilities.

4. Alternatives Development and Evaluation

- Evaluate development options for runway, taxiway, apron, terminal, hangar, and landside areas.
- Incorporate data-driven performance indicators from AMS to inform alternatives.

5. Airport Layout Plan (ALP) Update

- Prepare an updated FAA-approved ALP reflecting future development concepts and airspace protection requirements.

6. Environmental Overview

- Identify potential environmental considerations associated with proposed projects, consistent with NEPA guidelines.

7. Implementation and Capital Improvement Program (CIP)

- Prioritize improvements with associated cost estimates and funding strategies.
- Coordinate with FAA and CDOT Division of Aeronautics for funding alignment.

Use of Airport Monitoring System (AMS)

A key feature of the 2026 update will be the **integration of continuous data from the Airport Monitoring System**. AMS will provide:

- Accurate real-time tracking of aircraft operations and pavement utilization.
- Quantitative assessment of airfield performance and maintenance cycles.
- Enhanced decision support for facility planning and design.
- A foundation for data-driven performance management and regulatory compliance.

AMS data will directly inform operational forecasts, design alternatives, and investment prioritization, ensuring that the Master Plan reflects actual airport use patterns and emerging trends.



Capital Cost

FY2026 Budget

\$500K

Total Budget (all years)

\$500K

Project Total

\$500K

Detailed Breakdown

Category	FY2026	Total
	<i>Requested</i>	
Planning	\$500,000	\$500,000
Total	\$500,000	\$500,000

Funding Sources

FY2026 Budget

\$500K

Total Budget (all years)

\$500K

Project Total

\$500K

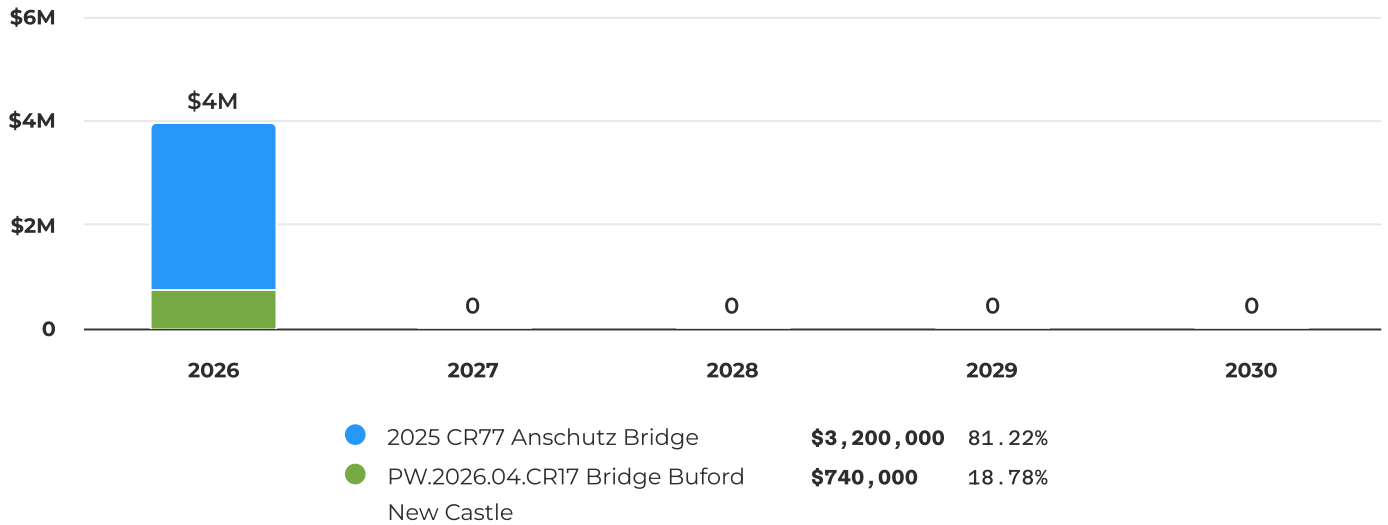
Detailed Breakdown

Category	FY2026	Total
	<i>Requested</i>	
Capital Improvement	\$500,000	\$500,000
Total	\$500,000	\$500,000



Road & Bridge

FY26 - FY30 Road & Bridge Projects



Summary of Requests

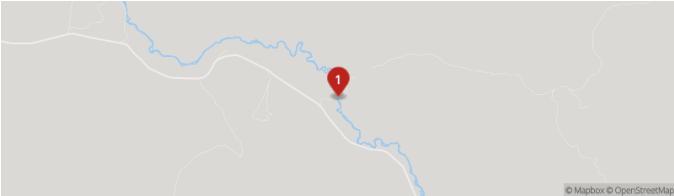
Project No. / Category	FY2026	FY2027	FY2028	FY2029	FY2030	Total
2025RB**** 2025 CR77 Anschutz Bridge	\$3,200,000	\$0	\$0	\$0	\$0	\$3,200,000
PW 2026.04.CR 17 Bridge Construction PW.2026.04.CR17 Bridge Buford New Castle	\$740,000	\$0	\$0	\$0	\$0	\$740,000
Total Summary of Requests	\$3,940,000	\$0	\$0	\$0	\$0	\$3,940,000

2025 CR77 Anschutz Bridge

Overview

Request Owner	Vicky Edwards, County Administrator
Department	Road & Bridge
Type	Capital Improvement
Project Number	2025RB****

Project Location



Description

This is a bridge project with Anschutz AEC to replace the County Road 77 Bridge. RBC has received a DOLA Grant in the amount of \$1MM which will be used to refund to AEC for the construction costs. Estimated bridge construction is 3.2MM.

Details

Type of Project: Other

Benefit to Community

This bridge is being replaced at no expense to the County but will provide critical operations for AEC.

Capital Cost

FY2026 Budget	Total Budget (all years)	Project Total
\$3.2M	\$3.2M	\$3.2M

Detailed Breakdown

Category	FY2026 Requested	Total
Construction/Maintenance	\$3,200,000	\$3,200,000
Total	\$3,200,000	\$3,200,000

Funding Sources

FY2026 Budget	Total Budget (all years)	Project Total
\$3.2M	\$3.2M	\$3.2M

Detailed Breakdown

Category	FY2026 Requested	Total
Funding Source 1	\$3,200,000	\$3,200,000
Total	\$3,200,000	\$3,200,000



PW.2026.04.CR17 Bridge Buford New Castle

Overview

Request Owner	Vicky Edwards, County Administrator
Department	Road & Bridge
Type	Capital Improvement
Project Number	PW 2026.04.CR17 Bridge Construction
Estimated Start Date	03/1/2026
Estimated Completion Date	08/31/2026

Project Location



Description

The CR17 Bridge Rehabilitation Project addresses significant structural deficiencies in the existing bridge on County Road 17. After the bridge was closed by CDOT due to safety concerns, Rio Blanco County commissioned an engineering assessment to evaluate replacement versus rehabilitation options. Based on that analysis, the Board of County Commissioners elected to pursue a full rehabilitation of the existing structure rather than complete replacement. This approach reduces project costs, extends the bridge's service life by approximately 25 years, and restores safe access for local residents, agricultural operations, and emergency services.

Images



CR17

General Pictures of CR17 Bridge Condition



CR

Image of Rusted Support



CR17

Image of Rust Measurement

Details

Type of Project: Other

Benefit to Community

Rehabilitating the CR17 bridge will restore a critical direct route along the Buford–New Castle corridor, reducing detour travel by seven miles. The project supports local ranching operations, improves emergency response times, and ensures safe, reliable access for rural residents and essential services.

Supplemental Attachments

 [SGM Proposals](#)
SGM Draft Proposed Projects - Option 3 Selected

 [CDOT Closure Report](#)
CDOT Closure Report

Capital Cost

FY2026 Budget

\$740K

Total Budget (all years)

\$740K

Project Total

\$740K

Detailed Breakdown

Category	FY2026 <i>Requested</i>	Total
Construction/Maintenance	\$720,000	\$720,000
Engineering	\$20,000	\$20,000
Total	\$740,000	\$740,000

Funding Sources

FY2026 Budget

\$740K

Total Budget (all years)

\$740K

Project Total

\$740K

Detailed Breakdown

Category	FY2026 <i>Requested</i>	Total
Funding Source 1	\$740,000	\$740,000
Total	\$740,000	\$740,000



Appendix



Glossary

Abatement: A reduction or elimination of a real or personal property tax, motor vehicle excise, a fee, charge, or special assessment imposed by a governmental unit. Granted only on application of the person seeking the abatement and only by the committing governmental unit.

Accounting System: The total structure of records and procedures that identify record, classify, and report information on the financial position and operations of a governmental unit or any of its funds, account groups, and organizational components.

Accrued Interest: The amount of interest that has accumulated on the debt since the date of the last interest payment, and on the sale of a bond, the amount accrued up to but not including the date of delivery (settlement date). (See Interest)

ACFR: Annual Comprehensive Financial Report - A detailed report of an organization's financial activities and performance over the fiscal year.

Amortization: The gradual repayment of an obligation over time and in accordance with a predetermined payment schedule.

Appropriation: A legal authorization from the community's legislative body to expend money and incur obligations for specific public purposes. An appropriation is usually limited in amount and as to the time period within which it may be expended.

Arbitrage: As applied to municipal debt, the investment of tax-exempt bonds or note proceeds in higher yielding, taxable securities. Section 103 of the Internal Revenue Service (IRS) Code restricts this practice and requires (beyond certain limits) that earnings be rebated (paid) to the IRS.

Assessed Valuation: A value assigned to real estate or other property by a government as the basis for levying taxes.

Assets: Items owned by an organization that have economic value, such as cash, investments, property, and equipment.

Audit: An examination of a community's financial systems, procedures, and data by a certified public accountant (independent auditor), and a report on the fairness of financial statements and on local compliance with statutes and regulations. The audit serves as a valuable management tool in evaluating the fiscal performance of a community.

Audit Report: Prepared by an independent auditor, an audit report includes: (a) a statement of the scope of the audit; (b) explanatory comments as to application of auditing procedures; (c) findings and opinions. It is almost always accompanied by a management letter which contains supplementary comments and recommendations.

Available Funds: Balances in the various fund types that represent non-recurring revenue sources. As a matter of sound practice, they are frequently appropriated to meet unforeseen expenses, for capital expenditures or other one-time costs.

Balance Sheet: A statement that discloses the assets, liabilities, reserves and equities of a fund or governmental unit at a specified date.

Betterments (Special Assessments): Whenever a specific area of a community receives benefit from a public improvement (e.g., water, sewer, sidewalk, etc.), special property taxes may be assessed to reimburse the governmental entity for all or part of the costs it incurred. Each parcel receiving benefit from the improvement is assessed for its proportionate share of the cost of such improvements. The proportionate share may be paid in full or the property owner may request that the assessors apportion the betterment over 20 years. Over the life of the betterment, one year's

apportionment along with one year's committed interest computed from October 1 to October 1 is added to the tax bill until the betterment has been paid.

Bond: A means to raise money through the issuance of debt. A bond issuer/borrower promises in writing to repay a specified sum of money, alternately referred to as face value, par value or bond principal, to the buyer of the bond on a specified future date (maturity date), together with periodic interest at a specified rate. The term of a bond is always greater than one year. (See Note)

Bond and Interest Record: (Bond Register) – The permanent and complete record maintained by a treasurer for each bond issue. It shows the amount of interest and principal coming due each date and all other pertinent information concerning the bond issue.

Bonds Authorized and Unissued: Balance of a bond authorization not yet sold. Upon completion or abandonment of a project, any remaining balance of authorized and unissued bonds may not be used for other purposes, but must be rescinded by the community's legislative body to be removed from community's books.

Bond Issue: Generally, the sale of a certain number of bonds at one time by a governmental unit.

Bond Rating (Municipal): A credit rating assigned to a municipality to help investors assess the future ability, legal obligation, and willingness of the municipality (bond issuer) to make timely debt service payments. Stated otherwise, a rating helps prospective investors determine the level of risk associated with a given fixed-income investment. Rating agencies, such as Moody's and Standard and Poors, use rating systems, which designate a letter or a combination of letters and numerals where AAA is the highest rating and C1 is a very low rating.

Budget: A plan for allocating resources to support particular services, purposes and functions over a specified period of time. (See Performance Budget, Program Budget)

Capital Assets: All real and tangible property used in the operation of government, which is not easily converted into cash, and has an initial useful life extending beyond a single financial reporting period. Capital assets include land and land improvements; infrastructure such as roads, bridges, water and sewer lines; easements; buildings and building improvements; vehicles, machinery and equipment. Communities typically define capital assets in terms of a minimum useful life and a minimum initial cost. (See Fixed Assets)

Capital Budget: An appropriation or spending plan that uses borrowing or direct outlay for capital or fixed asset improvements. Among other information, a capital budget should identify the method of financing each recommended expenditure, i.e., tax levy or rates, and identify those items that were not recommended. (See Capital Assets, Fixed Assets)

Cash: Currency, coin, checks, postal and express money orders and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits.

Cash Flow: The movement of money into or out of an organization, showing its liquidity and ability to meet financial obligations.

Cash Management: The process of monitoring the ebb and flow of money in an out of municipal accounts to ensure cash availability to pay bills and to facilitate decisions on the need for short- term borrowing and investment of idle cash.

Certificate of Deposit (CD): A bank deposit evidenced by a negotiable or non-negotiable instrument, which provides on its face that the amount of such deposit plus a specified interest payable to a bearer or to any specified person on a certain specified date, at the expiration of a certain specified time, or upon notice in writing.

Classification of Real Property: Assessors are required to classify all real property according to use into one of four classes: residential, open space, commercial, and industrial. Having classified its real properties, local officials are permitted to

determine locally, within limitations established by statute and the Commissioner of Revenue, what percentage of the tax burden is to be borne by each class of real property and by personal property owners.

Collective Bargaining: The process of negotiating workers' wages, hours, benefits, working conditions, etc., between an employer and some or all of its employees, who are represented by a recognized labor union, regarding wages, hours and working conditions.

Compliance: Adherence to relevant laws, regulations, and internal policies governing financial reporting and operations.

Consumer Price Index: The statistical measure of changes, if any, in the overall price level of consumer goods and services. The index is often called the "cost-of-living index."

Cost-Benefit Analysis: A decision-making tool that allows a comparison of options based on the level of benefit derived and the cost to achieve the benefit from different alternatives.

Debt Burden: The amount of debt carried by an issuer usually expressed as a measure of value (i.e., debt as a percentage of assessed value, debt per capita, etc.). Sometimes debt burden refers to debt service costs as a percentage of the total annual budget.

Debt Service: The repayment cost, usually stated in annual terms and based on an amortization schedule, of the principal and interest on any particular bond issue.

Encumbrance: A reservation of funds to cover obligations arising from purchase orders, contracts, or salary commitments that are chargeable to, but not yet paid from, a specific appropriation account.

Enterprise Funds: An enterprise fund is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any. With an enterprise fund, all costs of service delivery — direct, indirect, and capital costs — are identified. This allows the community to recover total service costs through user fees if it chooses. Enterprise accounting also enables communities to reserve the "surplus" or net assets unrestricted generated by the operation of the enterprise rather than closing it out to the general fund at year-end. Services that may be treated as enterprises include, but are not limited to, water, sewer, hospital, and airport services.

Equalized Valuations (EQVs): The determination of the full and fair cash value of all property in the community that is subject to local taxation.

Equity: The residual interest in the assets of an organization after deducting liabilities, representing the owners' stake in the business.

Estimated Receipts: A term that typically refers to anticipated local revenues often based on the previous year's receipts and represent funding sources necessary to support a community's annual budget. (See Local Receipts)

Exemptions: A discharge, established by statute, from the obligation to pay all or a portion of a property tax. The exemption is available to particular categories of property or persons upon the timely submission and approval of an application to the assessors. Properties exempt from taxation include hospitals, schools, houses of worship, and cultural institutions. Persons who may qualify for exemptions include disabled veterans, blind individuals, surviving spouses, and seniors.

Expenditure: An outlay of money made by municipalities to provide the programs and services within their approved budget.

Fiduciary Funds: Repository of money held by a municipality in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and other funds. These include pension (and other employee benefit) trust funds, investment trust funds, private- purpose trust funds, and agency funds.

Financial Statements: Reports summarizing an organization's financial activities and position, including the balance sheet, income statement, and cash flow statement.

Fiscal Year: The 12-month period for which an organization plans the use of its funds, typically not the same as the calendar year.

Fixed Assets: Long-lived, assets such as buildings, equipment and land obtained or controlled as a result of past transactions or circumstances.

Fixed Costs: Costs that are legally or contractually mandated such as retirement, FICA/Social Security, insurance, debt service costs or interest on loans.

Float: The difference between the bank balance for a local government's account and its book balance at the end of the day. The primary factor creating float is clearing time on checks and deposits. Delays in receiving deposit and withdrawal information also influence float.

Full Faith and Credit: A pledge of the general taxing powers for the payment of governmental obligations. Bonds carrying such pledges are usually referred to as general obligation or full faith and credit bonds.

Fund: An accounting entity with a self-balancing set of accounts that are segregated for the purpose of carrying on identified activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.

Fund Accounting: Organizing financial records into multiple, segregated locations for money. A fund is a distinct entity within the municipal government in which financial resources and activity (assets, liabilities, fund balances, revenues, and expenditures) are accounted for independently in accordance with specific regulations, restrictions or limitations. Examples of funds include the general fund and enterprise funds. Communities whose accounting records are organized according to the Uniform Municipal Accounting System (UMAS) use multiple funds.

GAAP: Generally Accepted Accounting Principles - Standard accounting principles, standards, and procedures that companies use to compile their financial statements.

GASB 34: A major pronouncement of the Governmental Accounting Standards Board that establishes new criteria on the form and content of governmental financial statements. GASB 34 requires a report on overall financial health, not just on individual funds. It requires more complete information on the cost of delivering value estimates on public infrastructure assets, such as bridges, road, sewers, etc. It also requires the presentation of a narrative statement the government's financial performance, trends and prospects for the future.

GASB 45: This is another Governmental Accounting Standards Board major pronouncement that each public entity account for and report other postemployment benefits in its accounting statements. Through actuarial analysis, municipalities must identify the true costs of the OPEB earned by employees over their estimated years of actual service.

General Fund: The fund used to account for most financial resources and activities governed by the normal appropriation process.

General Obligation Bonds: Bonds issued by a municipality for purposes allowed by statute that are backed by the full faith and credit of its taxing authority.

Governing Body: A board, committee, commission, or other executive or policymaking body of a municipality or school district.

Indirect Cost: Costs of a service not reflected in the operating budget of the entity providing the service. An example of an indirect cost of providing water service would be the value of time spent by non-water department employees processing water bills. A determination of these costs is necessary to analyze the total cost of service delivery. The matter of indirect costs arises most often in the context of enterprise funds.

Internal Controls: Policies and procedures implemented by an organization to ensure the reliability of financial reporting and compliance with laws and regulations, aiming to prevent fraud and errors.

Interest: Compensation paid or to be paid for the use of money, including amounts payable at periodic intervals or discounted at the time a loan is made. In the case of municipal bonds, interest payments accrue on a day-to-day basis, but are paid every six months.

Interest Rate: The interest payable, expressed as a percentage of the principal available for use during a specified period of time. It is always expressed in annual terms.

Investments: Securities and real estate held for the production of income in the form of interest, dividends, rentals or lease payments. The term does not include fixed assets used in governmental operations.

Liabilities: Debts or obligations owed by an organization, including loans, accounts payable, and accrued expenses.

Line Item Budget: A budget that separates spending into categories, or greater detail, such as supplies, equipment, maintenance, or salaries, as opposed to a program budget.

Local Aid: Revenue allocated by the state or counties to municipalities and school districts.

Maturity Date: The date that the principal of a bond becomes due and payable in full.

Municipal(s): (As used in the bond trade) "Municipal" refers to any state or subordinate governmental unit. "Municipals" (i.e., municipal bonds) include not only the bonds of all political subdivisions, such as cities, towns, school districts, special districts, counties but also bonds of the state and agencies of the state.

Net Income: The difference between an organization's revenues and expenses, representing its profit or loss for a specific period.

Note: A short-term loan, typically with a maturity date of a year or less.

Objects of Expenditures: A classification of expenditures that is used for coding any department disbursement, such as "personal services," "expenses," or "capital outlay."

Official Statement: A document prepared for potential investors that contains information about a prospective bond or note issue and the issuer. The official statement is typically published with the notice of sale. It is sometimes called an offering circular or prospectus.

Operating Budget: A plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.

Overlapping Debt: A community's proportionate share of the debt incurred by an overlapping government entity, such as a regional school district, regional transit authority, etc.

Performance Budget: A budget that stresses output both in terms of economy and efficiency.

Principal: The face amount of a bond, exclusive of accrued interest.

Program: A combination of activities to accomplish an end.

Program Budget: A budget that relates expenditures to the programs they fund. The emphasis of a program budget is on output.

Proprietary Funds: Funds used to record the financial transactions of governmental entities when they engage in activities that are intended to recover the cost of providing goods or services to the general public on a user-fee basis.

Purchased Services: The cost of services that are provided by a vendor.

Refunding of Debt: Transaction where one bond issue is redeemed and replaced by a new bond issue under conditions generally more favorable to the issuer.

Reserve Fund: An amount set aside annually within the budget of a town to provide a funding source for extraordinary or unforeseen expenditures.

Revaluation: The assessors of each community are responsible for developing a reasonable and realistic program to achieve the fair cash valuation of property in accordance with constitutional and statutory requirements. The nature and extent of that program will depend on the assessors' analysis and consideration of many factors, including, but not limited to, the status of the existing valuation system, the results of an in-depth sales ratio study, and the accuracy of existing property record information.

Revenues: Inflows of resources or other enhancements of assets of an organization, usually from sales of goods or services.

Revenue Anticipation Note (RAN): A short-term loan issued to be paid off by revenues, such as tax collections and state aid. RANs are full faith and credit obligations.

Revenue Bond: A bond payable from and secured solely by specific revenues and thereby not a full faith and credit obligation.

Revolving Fund: Allows a community to raise revenues from a specific service and use those revenues without appropriation to support the service.

Sale of Real Estate Fund: A fund established to account for the proceeds of the sale of municipal real estate other than proceeds acquired through tax title foreclosure.

Stabilization Fund: A fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose.

Surplus Revenue: The amount by which cash, accounts receivable, and other assets exceed liabilities and reserves.

Tax Rate: The amount of property tax stated in terms of a unit of the municipal tax base; for example, \$14.80 per \$1,000 of assessed valuation of taxable real and personal property.

Tax Title Foreclosure: The procedure initiated by a municipality to obtain legal title to real property already in tax title and on which property taxes are overdue.

Trust Fund: In general, a fund for money donated or transferred to a municipality with specific instructions on its use. As custodian of trust funds, the treasurer invests and expends such funds as stipulated by trust agreements, as directed by the commissioners of trust funds or by the community's legislative body. Both principal and interest may be used if the trust is established as an expendable trust. For nonexpendable trust funds, only interest (not principal) may be expended as directed.

Uncollected Funds: Recently deposited checks included in an account's balance but drawn on other banks and not yet credited by the Federal Reserve Bank or local clearinghouse to the bank cashing the checks. (These funds may not be

loaned or used as part of the bank's reserves and they are not available for disbursement.)

Undesignated Fund Balance: Monies in the various government funds as of the end of the fiscal year that are neither encumbered nor reserved, and are therefore available for expenditure once certified as part of free cash.

Unreserved Fund Balance (Surplus Revenue Account): The amount by which cash, accounts receivable, and other assets exceed liabilities and restricted reserves. It is akin to a "stockholders' equity" account on a corporate balance sheet. It is not, however, available for appropriation in full because a portion of the assets listed as "accounts receivable" may be taxes receivable and uncollected. (See Free Cash)

Valuation (100 Percent): The legal requirement that a community's assessed value on property must reflect its market, or full and fair cash value.