Lou Vallario
Sheriff of Garfield County

107 8th Street
Glenwood Springs, CO 81601
Telephone: 970-945-0453
Fax: 970-984-3640

MEMORANDUM

TO: The Board of County Commissioner's

FROM: Sheriff Lou Vallario

DATE: 10/28/2026

SUBJECT: GCSO Early Retirement Plan

Since our last meeting regarding the GCSO early retirement package, I wanted to clarify a few things in the hope that we can complete my request. I am submitting a separate resolution trying to align my early retirement package as much as possible with the discussed county resolution ($25,000), but there are clear differences.

First, we all agreed that in law enforcement, age 55 is an acceptable retirement age. That is different than the county resolution and just that difference likely requires a separate resolution. Although I have frozen some positions in the 2027 budget, some of these positions that are included in the early retirement "class" (like the Undersheriff) cannot be frozen or eliminated. State law requires that every Sheriff has an Undersheriff. Also, proper management and span of control requires specific positions to function.

However, where I am unable to freeze positions, those positions are being filled with lesser paid employees since they are starting at a new position with less experience than the outgoing employees. This alone is a net savings to the county, not only for one year, but likely for several years until those newer employees catch up, based on performance, etc.

Also, I don't think I can legally commit to agreements today that will encumber a future Sheriff. I have the authority to present the 2027 budget because I'm still the elected official, but I don't think I can commit to anything in budget years 2028 and beyond. That will be the responsibility of the future BOCC and Sheriff to negotiate at that time.

So, if the goal is to reduce expenses and provide a net benefit to the county budget, I am doing that within the parameters I have to work with.

With respect to the difference in the parameters, the comment about the county resolution applying to all county employees is correct, notwithstanding the fact that my employees are employees of the Office of Sheriff, not county employees. Of course, we all work in Garfield County and the BOCC provides the Sheriff with a budget, but hiring, terminating, and operational management are the responsibility of the Sheriff under state law. Specifically, there are statutes and case law that require employment in a Sheriff's Office that county administration has no authority over, which is favorable to the BOCC when a wrongful termination suit is filed.

Finally, I hope you see where I am trying to align with your parameters, when possible, but recognize that even with different parameters, I am saving the county money (the ultimate goal) and I hope you will approve the requested supplemental.

Subject: Justification for Voluntary Early Retirement Incentive Program (VERIP)

Purpose:

This letter serves to justify the implementation of the Voluntary Early Retirement Incentive Program (VERIP) based on projected cost savings and operational efficiencies.

Justification:

The proposed VERIP will result in significant financial savings for the organization through strategic staffing adjustments:

1. **Freezing Two Deputy Positions**

- Annual cost savings: **$306,234.77**
- These positions will remain vacant for 1 year, reducing payroll expenses while maintaining operational effectiveness through redistribution of duties.

2. **Replacing Eligible Employee Salary with Lower Pay Rates**

- Annual cost savings: **$68,975.87**
- This adjustment reflects refilling vacated positions at lower salary levels without compromising service quality.

Cost of VERIP + COBRA:

- VERIP payments- 4 eligible applicants $100,000- only 3 taking incentive $75,000
- COBRA cost- 4 eligible applicants-3 possible recipients of COBRA $57,750-only 2 taking COBRA benefits $48,072
- Total program cost: **$123,072.00**

Net Savings Calculation:

Total Savings $306,234.77 (frozen positions 1 year) + $68,975.87 (direct payroll savings) = $375,210.64

Net savings following VERIP $375,210.64 - $123,072.00 = $252,138.64

The program will yield **$252,138.64** in net savings in the first year alone, with continued annual savings thereafter.

Conclusion:

Implementing the VERIP aligns with fiscal responsibility and workforce planning goals. The projected savings outweigh the program costs, ensuring a positive financial impact while supporting a smooth transition for eligible employees.

STATE OF COLORADO)
) ss.
COUNTY OF GARFIELD)

At a regular meeting of the Board of County Commissioners for Garfield County, Colorado, held at the County Administration Building in Glenwood Springs on Monday, the 19th day of October 2026, there were present:

Tom Jankovsky, Commissioner Chairman
Mike Samson, Commissioner
Perry Will, Commissioner
Heather Beattie, County Attorney
Fred Jarman, County Manager
Michele Davies, Deputy Clerk to the Board

when the following proceedings, among others were had and done, to-wit:

RESOLUTION NO. 26 -____

2026 Voluntary Early Retirement Incentive Program

WHEREAS, Garfield County Sheriff's Office is a legal and political subdivision for which the Board of County Commissioners ("BOCC") is authorized to act; and

WHEREAS, Garfield County Sheriff's Office (GCSO) seeks to achieve salary and benefit savings for 2027 budget year.

WHEREAS, the Voluntary Early Retirement Incentive Program ("Program") provides eligible employees with an opportunity to consider early retirement, while helping the GCSO reduce salary and benefit costs for the 2027 budget year.

WHEREAS, the program is voluntary and intends to achieve salary savings, not implemented due to lack of work.

WHEREAS, a position must remain vacant for one year, through December 31, 2027, to achieve cost savings. The Department Head or Elected Official can either leave the position vacated by the eligible retiring employee vacant for one year or select another already vacant job within the department or office, one in a pay grade close to the pay grade of the job being vacated by the retiring employee.

NOW THEREFORE, BE IT RESOLVED AS FOLLOWS:

The criteria to be eligible for the Program is as follows:

1. Attainment of at least fifty-five (55) years of age.
2. Completed at least fifteen (15) years of service with Garfield County Sheriff's Office.
3. Be currently scheduled to work at least thirty (30) hours per week, at least six (6) months of the year.
4. Hve served in a Sergeant position or higher for at least 10 years.
5. Eligible employees must agree to sign a Separation and Release Agreement.

5. Eligible employees must fully retire from active employment with Garfield County on or before December 31, 2026.

6. Eligible employees will complete a form stating their interest in the Program and select their incentive option. This Program is open for consideration for 45 days, November 3, 2026, through December 18, 2026, at 5 pm. This is a one-time offer. The application is "pending" until the employee receives written notice from the GCSO Human Resources Department.

7. The employee will receive notice from HR within 14 days whether their application has been approved or denied. If the application is denied the Separation and release Agreement will be determined void. The application will be reviewed, approved, or denied by the applying employee's GCSO HR.

8. Eligible employees may receive the following incentives:

   a. A lump sum of $25,000. The lumpsum will be paid in the employee's final paycheck.
   b. Contributions of up to 6 months medical plan coverage for the employee and/ or their eligible dependent(s) through COBRA, as applicable.

9. If there are more employees than there are potential vacancies to apply, employees will be approved for the Program based on seniority with the GCSO.

DATED the 3rd day of November

2026. ATTEST:

BOARD OF COUNTY COMMISSIONERS, GARFIELD COUNTY, STATE OF COLORADO

_____
Deputy Clerk of the Board

By: _____
chairperson

Upon motion duly made and seconded the foregoing Resolution was adopted by the following vote:

Tom Jankovsky Aye
Mike Samson Aye
Perry Will Aye
Commissioners

Garfield County

SUPPLEMENTAL BUDGET REQUEST - FY 2026

Request for Supplemental Funds from the BOCC

Request Date:	10/28/2026			Requesters, Please Complete All Fields in YELLOW	
Department Name:	Sheriff's Office			Finance Will Complete All Fields in BLUE	
	Name	*Title*	*Date*		
Prepared By (Printed Name, Title, Date:	Cathy Dalla	Commander	10/28/2026	Preparer's Signature (if required):	
Approval By (Printed Name, Title, Date):				Approver's Signature (Required):	

Please Email Completed Form to Shari Neuroth, Budget Manager

FUND NAME: General Operating Fund

	G/L Account Number							Finance Use Only
	Fund #	Department #	Sub-Department #	Acct #	Acct Description	Project #	Amount	
REVENUE ACCOUNTS							$ -	
							$ -	
							$ -	
							$ -	
							$ -	
							$ -	
							$ -	
							$ -	
							$ -	
							$ -	
				Whole Numbers ONLY (no decimals). Boxes Will Turn RED When NOT Equal.			$ -	

	G/L Account Number							Finance Use Only
	Fund #	Department #	Sub-Department #	Acct #	Acct Description	Project #	Amount	
EXPENSE ACCOUNTS	100	05	001	4110	Wages		$ 25,000	
	100	05	016	4110	Wages		$ 50,000	
							$ -	
							$ -	
							$ -	
							$ -	
							$ -	
							$ -	
							$ -	
							$ -	
				Whole Numbers ONLY (no decimals). Boxes Will Turn RED When NOT Equal.			$ 75,000	

DATES, REPORTS & ACKNOWLEDGMENT *Approver to Verify BOCC Date and All Required Reports are Attached and Accurate, and Initial Acknowledgment*			Finance Use Only
Please list the BOCC meeting date your budget supplement request was PRESENTED to and APPROVED by the Board.	BOCC Mtg Date:	11/2/2026	FALSE
Current Budget Performance Report Attached? Report must include unposted transactions for all GLs listed above.	Check box for Yes X	FALSE	FALSE
Current Project Performance Report (Revenue/Expense) Attached? Report must include fiscal-year-to-date and life-to-date data.	Check box for Yes	FALSE	FALSE
Acknowledgment: The changes listed above bring all affected negative GL accounts to a minimum balance of zero,	Check box for Yes X	FALSE	FALSE
AND reflects the total amount needed for each GL listed for the remainder of the current fiscal year.	Check box for Yes X	FALSE	FALSE

BUSINESS REASON FOR THIS SUPPLEMENTAL BUDGET REQUEST:
GCSO early retirement plan following resolution for $25k/qualified personnel.

Finance Department Use Only					
Finance Department Notes:					
	Budget Manager Approval		*Finance Administrator Approval*		*Finance Director / Controller Approval*
Finance Signatures:					
Date Entered in NWS :		*By:*		*BA #*	

Garfield County

SUPPLEMENTAL BUDGET REQUEST - FY 2026

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	Name	*Title*	*Date*		
Prepared By (Printed Name, Title, Date:	Cathy Dalla	Commander	10/28/2026	Preparer's Signature (if required):	
Approval By (Printed Name, Title, Date):				Approver's Signature (Required):	

Please Email Completed Form to Shari Neuroth, Budget Manager

FUND NAME: General Operating Fund

	G/L Account Number							Finance Use Only
	Fund #	Department #	Sub-Department #	Acct #	Acct Description	Project #	Amount	
REVENUE ACCOUNTS							$ -	
							$ -	
							$ -	
							$ -	
							$ -	
							$ -	
							$ -	
							$ -	
							$ -	
							$ -	
							$ -	
			Whole Numbers ONLY (no decimals). Boxes Will Turn RED When NOT Equal.				$ -	

	G/L Account Number							Finance Use Only
	Fund #	Department #	Sub-Department #	Acct #	Acct Description	Project #	Amount	
EXPENSE ACCOUNTS	100	05	001	4210	Health Insurance		$ 25,506	
	100	05	016	4210	Health Insurance		$ 22,566	
							$ -	
							$ -	
							$ -	
							$ -	
							$ -	
							$ -	
							$ -	
							$ -	
			Whole Numbers ONLY (no decimals). Boxes Will Turn RED When NOT Equal.				$ 48,072	

DATES, REPORTS & ACKNOWLEDGMENT *Approver to Verify BOCC Date and All Required Reports are Attached and Accurate, and Initial Acknowledgment*			Finance Use Only
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Acknowledgment: The changes listed above bring all affected negative GL accounts to a minimum balance of zero,	Check box for Yes X	FALSE	FALSE
AND reflects the total amount needed for each GL listed for the remainder of the current fiscal year.	Check box for Yes X	FALSE	FALSE

BUSINESS REASON FOR THIS SUPPLEMENTAL BUDGET REQUEST:
GCSO COBRA for early retirement plan following resolution for 6 months.

Finance Department Use Only					
Finance Department Notes:					
	Budget Manager Approval	*Finance Administrator Approval*		*Finance Director / Controller Approval*	
Finance Signatures:					
Date Entered in NWS :		*By:*		*BA #*	

Garfield County

SUPPLEMENTAL BUDGET REQUEST - FY 2026

Request for Supplemental Funds from the BOCC

Request Date:	10/28/2026			Requesters, Please Complete All Fields in YELLOW	
Department Name:	Sheriff's Office			Finance Will Complete All Fields in BLUE	
	Name	*Title*	*Date*		
Prepared By (Printed Name, Title, Date):	Cathy Dalla	Commander	10/28/2026	Preparer's Signature (if required):	
Approval By (Printed Name, Title, Date):				Approver's Signature (Required):	

Please Email Completed Form to Shari Neuroth, Budget Manager

FUND NAME: General Operating Fund

	G/L Account Number							Finance Use Only
	Fund #	Department #	Sub-Department #	Acct #	Acct Description	Project #	Amount	
REVENUE ACCOUNTS							$ -	
							$ -	
							$ -	
							$ -	
							$ -	
							$ -	
							$ -	
							$ -	
							$ -	
							$ -	
				Whole Numbers ONLY (no decimals). Boxes Will Turn RED When NOT Equal.			$ -	

	G/L Account Number							Finance Use Only
	Fund #	Department #	Sub-Department #	Acct #	Acct Description	Project #	Amount	
EXPENSE ACCOUNTS	100	05	001	4110	Wages		$ 32,019	
	100	05	016	4110	Wages		$ 43,862	
	100	05	017	4110	Wages		$ 17,258	
							$ -	
							$ -	
							$ -	
							$ -	
							$ -	
							$ -	
							$ -	
				Whole Numbers ONLY (no decimals). Boxes Will Turn RED When NOT Equal.			$ 93,139	

DATES, REPORTS & ACKNOWLEDGMENT *Approver to Verify BOCC Date and All Required Reports are Attached and Accurate, and Initial Acknowledgment*			Finance Use Only
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Current Project Performance Report (Revenue/Expense) Attached? Report must include fiscal-year-to-date and life-to-date data.	Check box for Yes	FALSE	FALSE
Acknowledgment: The changes listed above bring all affected negative GL accounts to a minimum balance of zero,	Check box for Yes X	FALSE	FALSE
AND reflects the total amount needed for each GL listed for the remainder of the current fiscal year.	Check box for Yes X	FALSE	FALSE

BUSINESS REASON FOR THIS SUPPLEMENTAL BUDGET REQUEST:
GCSO PDO Pay Out for confirmed employement seperation on 12/31/2026 - currently unbudgeted funds that GC policy supports pay out for.

Finance Department Use Only					
Finance Department Notes:					
	Budget Manager Approval		*Finance Administrator Approval*		*Finance Director / Controller Approval*
Finance Signatures:					
Date Entered in NWS :		*By:*		*BA #*	

Garfield County

SUPPLEMENTAL BUDGET REQUEST - FY 2026

Request for Supplemental Funds from the BOCC

Request Date:	10/28/2026			Requesters, Please Complete All Fields in YELLOW	
Department Name:	Sheriff's Office			Finance Will Complete All Fields in BLUE	
	Name	*Title*	*Date*		
Prepared By (Printed Name, Title, Date:	Cathy Dalla	Commander	10/28/2026	Preparer's Signature (if required):	
Approval By (Printed Name, Title, Date):				Approver's Signature (Required):	

Please Email Completed Form to Shari Neuroth, Budget Manager

FUND NAME: General Operating Fund

	G/L Account Number							Finance Use Only
	Fund #	Department #	Sub-Department #	Acct #	Acct Description	Project #	Amount	
REVENUE ACCOUNTS							$ -	
							$ -	
							$ -	
							$ -	
							$ -	
							$ -	
							$ -	
							$ -	
							$ -	
							$ -	
				Whole Numbers ONLY (no decimals). Boxes Will Turn RED When NOT Equal.			$ -	

	G/L Account Number							Finance Use Only
	Fund #	Department #	Sub-Department #	Acct #	Acct Description	Project #	Amount	
EXPENSE ACCOUNTS	100	05	001	4110	Wages		$ 5,000	
	100	05	016	4120\	Health Insurance		$ 12,828	
							$ -	
							$ -	
							$ -	
							$ -	
							$ -	
							$ -	
							$ -	
							$ -	
				Whole Numbers ONLY (no decimals). Boxes Will Turn RED When NOT Equal.			$ 17,828	

DATES, REPORTS & ACKNOWLEDGMENT *Approver to Verify BOCC Date and All Required Reports are Attached and Accurate, and Initial Acknowledgment*			Finance Use Only
Please list the BOCC meeting date your budget supplement request was PRESENTED to and APPROVED by the Board.	BOCC Mtg Date:	11/2/2026	FALSE
Current Budget Performance Report Attached? Report must include unposted transactions for all GLs listed above.	Check box for Yes X	FALSE	FALSE
Current Project Performance Report (Revenue/Expense) Attached? Report must include fiscal-year-to-date and life-to-date data.	Check box for Yes	FALSE	FALSE
Acknowledgment: The changes listed above bring all affected negative GL accounts to a minimum balance of zero,	Check box for Yes X	FALSE	FALSE
AND reflects the total amount needed for each GL listed for the remainder of the current fiscal year.	Check box for Yes X	FALSE	FALSE

BUSINESS REASON FOR THIS SUPPLEMENTAL BUDGET REQUEST:
Severece wages and COBRA pay out for eliminated positiion for 2027 budget.

Finance Department Use Only					
Finance Department Notes:					
	Budget Manager Approval	*Finance Administrator Approval*		*Finance Director / Controller Approval*	
FInance Signatures:					
Date Entered in NWS :		*By:*		*BA #*	

Garfield County

Budget Performance Report

Date Range 01/01/26 - 10/29/26

Include Rollup Account and Rollup to Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd
Fund	**100 - General**								
EXPENSE									
Department	**05 - Sheriff**								
Sub Department	**001 - General Operations**								
4110	Wages	3,034,127.00	.00	3,034,127.00	232,592.31	.00	2,359,553.35	674,573.65	78
4210	Health insurance package	945,984.00	.00	945,984.00	72,477.63	.00	690,726.10	255,257.90	73
Sub Department	**001 - General Operations** Totals	$3,980,111.00	$0.00	$3,980,111.00	$305,069.94	$0.00	$3,050,279.45	$929,831.55	77%
Sub Department	**016 - Jail**								
4110	Wages	5,406,198.00	(267,000.00)	5,139,198.00	353,940.76	.00	3,899,192.92	1,240,005.08	76
4210	Health insurance package	1,321,631.00	.00	1,321,631.00	106,287.52	.00	1,022,952.81	298,678.19	77
Sub Department	**016 - Jail** Totals	$6,727,829.00	($267,000.00)	$6,460,829.00	$460,228.28	$0.00	$4,922,145.73	$1,538,683.27	76%
Sub Department	**017 - Patrol**								
4110	Wages	4,653,976.00	.00	4,653,976.00	358,624.67	.00	3,623,810.40	1,030,165.60	78
4210	Health insurance package	1,329,140.00	.00	1,329,140.00	85,987.90	.00	838,880.60	490,259.40	63
Sub Department	**017 - Patrol** Totals	$5,983,116.00	$0.00	$5,983,116.00	$444,612.57	$0.00	$4,462,691.00	$1,520,425.00	75%
Department	**05 - Sheriff** Totals	$16,691,056.00	($267,000.00)	$16,424,056.00	$1,209,910.79	$0.00	$12,435,116.18	$3,988,939.82	76%
	EXPENSE TOTALS	$16,691,056.00	($267,000.00)	$16,424,056.00	$1,209,910.79	$0.00	$12,435,116.18	$3,988,939.82	76%
Fund	**100 - General** Totals								
	REVENUE TOTALS	.00	.00	.00	.00	.00	.00	.00	+++
	EXPENSE TOTALS	16,691,056.00	(267,000.00)	16,424,056.00	1,209,910.79	.00	12,435,116.18	3,988,939.82	76%
Fund	**100 - General** Totals	($16,691,056.00)	$267,000.00	($16,424,056.00)	($1,209,910.79)	$0.00	($12,435,116.18)	($3,988,939.82)	
	Grand Totals								
	REVENUE TOTALS	.00	.00	.00	.00	.00	.00	.00	+++
	EXPENSE TOTALS	16,691,056.00	(267,000.00)	16,424,056.00	1,209,910.79	.00	12,435,116.18	3,988,939.82	76%
	Grand Totals	($16,691,056.00)	$267,000.00	($16,424,056.00)	($1,209,910.79)	$0.00	($12,435,116.18)	($3,988,939.82)	

Early Retirement Salary Savings

Pay Grade	EE Title	Current Rate	Rate w/Merit	Merit Date	2027 Budget Rate	Pay Type	Base Hours	Annual Wages	SS	Medicare	Total Wages	
2026 SO Sworn Grade 8	Undersheriff	$ 94.3400	$ 98.1136	11/19/2026	$ 98.1136	Salary	2080	$ 204,076.29	$ 12,652.73	$ 2,959.11	$ 219,688.12	
2027 SO Sworn Grade 9	Undersheriff	$ 85.0616			$ 94.34	Salary	2080	$ 196,227.20	$ 12,166.09	$ 2,845.29	$ 211,238.58	
										Wages Savings for this Position		$ 8,449.54
2026 SO Sworn Grade 7	Commander	$ 90.1653			$ 90.1653	Salary	2080	$ 187,543.82	$ 11,627.72	$ 2,719.39	$ 201,890.93	
2027 SO Sworn Grade 8	Commander	$ 42.53	$ 44.23	8/10/2026	$ 67.92	Salary	2080	$ 141,273.60	$ 8,758.96	$ 2,048.47	$ 152,081.03	
										Wages Savings for this Position		$ 49,809.90
2026 SO Admin Grade 7	(SO)Spec Exec	$ 60.73			$ 60.73	Salary	2080	$ 126,318.40	$ 7,831.74	$ 1,831.62	$ 135,981.76	
2027 SO Sworn Grade 6	Sergeant	$ 49.79			$ 52.28	Hourly	2184	$ 116,363.52	$ 7,214.54	$ 1,687.27	$ 125,265.33	
										Wages Savings for this Position		$ 10,716.43

Total Direct Salary Savings $ 68,975.87

Business Plan Eary Retirement Frozen Positions for 2027

Pay Grade	EE Title	Current Rate	Rate w/Merit	Merit Date	2027 Budget Rate	Pay Type	Base Hours	Annual Wages	SS 6.2%	Medicare 1.45%	HI & Retirement Benefits	
2027 SO Sworn Geade 3	Deputy I	$ 44.70			$ 46.94	Hourly	2184	$ 102,516.96	$ 6,356.05	$ 1,486.50	$ 42,757.88	$ 153,117.39
2027 SO Sworn Geade 3	Deputy I	$ 44.70			$ 46.94	Hourly	2184	$ 102,516.96	$ 6,356.05	$ 1,486.50	$ 42,757.88	$ 153,117.39

Total Budget Savings - Freezing 2 addit $ 306,23[illegible]77

Early Retirement Expenses

Pay Grade	EE Title	Early Retirement Pay Out	
2026 SO Sworn Grade 8	Undersheriff	$ 25,000.00	
2026 SO Sworn Grade 7	Commander	$ 25,000.00	
2026 SO Admin Grade 7	(SO)Spec Exec	$ 25,000.00	
		Total Early Retirement Cost	$ 75,000.00

COBRA Expenses for Early Retirement

Pay Grade	EE Title	COBRA Pay Out	
2026 SO Sworn Grade 8	Undersheriff	$ 25,506.00	
2026 SO Sworn Grade 7	Commander	$ -	
2026 SO Admin Grade 7	(SO)Spec Exec	$ 22,566.00	
		Total Early Retirement Cost	$ 48,072.00

Total Early Retirement Business Plan Savings	$ 375,210.64
Total Early Retirement Expenses	$ 123,072.00

Difference/Net Savings **$ 252,138.64**

PDO Employee Seperation Pay Outs

Pay Grade	EE Title	PDO Pay Out Estimated
2026 SO Sworn Grade 8	Undersheriff	$26,019.00
2026 SO Sworn Grade 7	Commander	$0.00
2026 SO Admin Grade 7	(SO)Spec Exec Assistant	$21,862.00
2026 SO Sworn Grade 6	Lieutenant	$22,000.00
2026 SO Admin Grade 5	Sr. Benefits & Leave Spec	$6,000.00
2026 SO Sworn Grade 5	Sergeant	$17,258.00

Total PDO Pay Out Cost	$93,139.00

Severence Package Expenses for Position Elimination

Pay Grade	EE Title	Severence	
2026 SO Admin Grade 5	Sr. Benefits & Leave Spec		$5,000.00
		COBRA	$12,828.00

Total Severence & COBRA Cost	$17,828.00
Total Early Retirement Plan Cost	$123,072.00
Budget Supplemental Total	**$234,039.00**