Garfield County

2013 Adopted Budget

Garfield County

Garfield County, Colorado

Adopted Budget 2013

Garfield County

Garfield County |108 8th Street | Glenwood Springs | Colorado

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Garfield County

County Administration
108 8th Street
Glenwood Springs, Colorado 81601

January 30, 2013

Dear Commissioners and Citizens of Garfield County,

We are pleased to present the 2013 Adopted Budget for Garfield County. This budget is the result of a six-month process that included internal review meetings, workshops, and public hearings, all involving our Elected Officials, Department Heads, and you, the Board. Adopted on December 10, 2012, in conformity with the Local Government Budget Law of Colorado, the budget complies with generally accepted accounting principles and all relevant statutes.

The budget is a financial plan allocating resources strategically to reflect your policy directives and those of the Elected Officials of Garfield County, within the constraints of available resources. The plan provides adequate funding to continue current levels of operations with a focus on effective and efficient management, enhancement of services, and maintenance and replacement of capital assets, as needed.

In addition, the plan builds on 2012 organizational changes and identified priorities. These include, *inter alia*, a more sophisticated treatment of investments, cash flow analysis, and financial policies and procedures; increased investment in core infrastructure including Road and Bridge projects; strategic capital purchases including real property; retirement of all long-term financial obligations and the associated interest savings; decreased regulation through revision of the Unified Land Use Resolution; and clarified operating policies and procedures including an improved Procurement Code.

Background

Garfield County's economy showed some signs of improvement in 2012. This trend is expected to continue in 2013 but at a similar, slow pace. With some upturns in the housing and job markets, incomes are expected to rise, and retail, tourism, and related sales tax revenues are also expected to increase. Property tax revenues will increase slightly in 2013. The outlook for 2014 and beyond, however, is bleak because the price of natural gas fell by 50 percent in 2012, the year in which assessments are made for 2014 revenues, and because natural gas production slowed dramatically.

Area foreclosure filings appear to have peaked in 2011, although they remain at near record highs and are accompanied by substantial short sale activity, all of which makes the health of the local real estate market difficult to determine. At the time of this writing the Assessor estimates there will be a decline in assessed valuations, which likely will translate to multi-million dollar decline in property tax revenues

for the County for at least 2014 and 2015. The 2013 budget was prepared in recognition of these realities, which drove short-term decision-making with an eye toward long-term impacts.
At the same time, the County continues to experience high demand for many of its services, especially Human Services and Road and Bridge projects. With careful and prudent management and efficient use of funds, the County will continue to provide quality services and maintain operating expenditures in 2013 and beyond. The Board's policy called for the adoption of a balanced budget for all operations and capital improvements. Notwithstanding the long-term forecasted reduction in revenues and in order to maintain a sound financial position, the Board also directed that total fund balances remain at or around $100 million. This budget meets both goals.

Priorities for 2013 include a reduction in operating costs while maintaining a high level of service, an increase in investment in many County facilities, Road and Bridge maintenance and new construction and, direct financial support to municipalities for key infrastructure projects.

Budget Summary

The 2013 budget estimates $107,938,349 in revenues and appropriates $116,693,384 in expenditures. The difference ($8,755,035) is taken from fund balances and will be used for Road and Bridge projects carried forward from 2012 and infrastructure improvements within the municipalities. The operating and capital budgets are, therefore, balanced.

The County's operating expenditures are budgeted at $91,835,477, a decrease of approximately $7.6 million (7%) from the 2012 amended budget. Operating efficiencies and prudent cost reductions produced this result.

Capital expenditures in support of operations, including replacement capital, have also decreased by over $2 million. Part of this savings is attributed to interest payments no longer owed because of the retirement in 2012 of all of the County's long-term financial obligations. Road and Bridge capital expenditures, however, have increased with $13,350,000 budgeted for infrastructure improvements alone. Other significant capital expenditures include the replacement of the central control board at the County jail, parking improvements on Colorado Avenue in Glenwood Springs, and multiple upgrades at the County fairgrounds in conjunction with the 75th Anniversary of the Garfield County Fair and Rodeo.

Discretionary expenditures total $4,892,861 and have increased in 2013 by more than $3 million. These include the funding of an air monitoring study in collaboration with Colorado State University and the aforementioned grants to municipalities for specific infrastructure improvements.

The total personnel budget remains unchanged from 2012 notwithstanding increases in health insurance costs and a budgeted 3% County-wide pay increase. Pay increases will be based on performance and subject to separate review and approval by the Board of County Commissioners in March, 2013. The total budgeted headcount for 2013 is 486, an increase of 1 full-time employee. The change in headcount includes downsizing of mid-level management in favor of staff positions including those within a new Communications Department.

Conclusion

Overall the 2013 budget and the policy-driven strategic plan enable Garfield County to continue to provide high levels of service to its citizens, invest in prudent capital improvements, and support municipalities with key infrastructure projects, while maintaining a strong financial position.

We thank the Board of County Commissioners, the Elected Officials, and all employees of Garfield County for their efforts and cooperation in adoption of this budget

Sincerely,

Andrew Gorgey
County Manager

Ann Driggers
Senior Finance Administrator

Economic and Demographic Profile

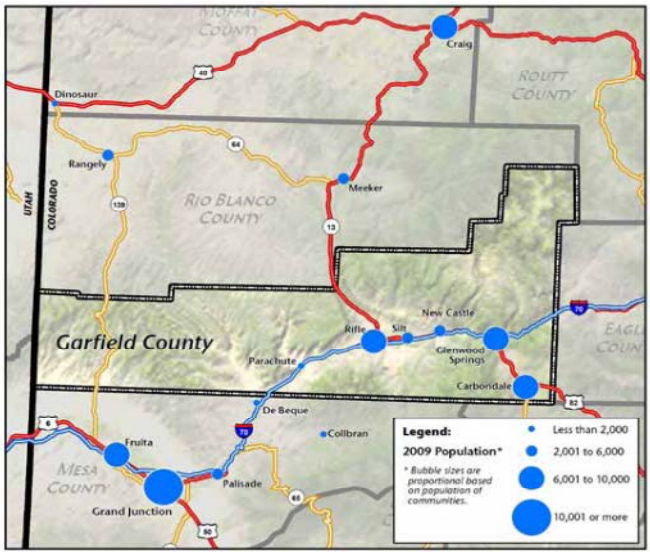
Location

Garfield County is one of the largest counties in Colorado, incorporating nearly 3,000 square miles on the western boundary of the state. The County is situated approximately 150 miles west of Denver and 330 miles southeast of Salt Lake City, Utah. The County is bisected by a 60 mile stretch of I-70, which parallels the Colorado River.

Garfield County, I-70 and the Three-State Rocky Mountain Region

The western portion of the county is a sparsely populated, high desert plateau, while the eastern portion includes the western foothills of the Colorado Rocky Mountains and most of the county's 56,000 residents. Garfield County covers 2,958 square miles or 1,893,120 acres. About sixty percent of all Garfield County lands are federally owned – 1) Bureau of Land Management, 615,973 acres, 2) U.S. Forest Service, 515,865 acres and 3) Bureau of Reclamation, 2,335 acres. There are six towns and cities within Garfield County. They are, in order of incorporation, Glenwood Springs, Carbondale, New Castle, Rifle, Parachute and Silt.

Garfield County, Incorporated Municipalities and the Northwest Colorado Region



Garfield County and its neighbors; Rio Blanco County to the north; Mesa County to the south; and Pitkin County to the southeast, form an integrated economic region. Mesa, Rio Blanco and Garfield counties share a common reliance on natural resource extraction, tourism and ranching. Rio Blanco County is the least populated county in the region, but has considerable natural resource wealth and future development potential. Mesa County's Grand Junction, the largest community in the region, is a shopping, health care and services destination for many residents of western Colorado, as well as for multiple Utah communities to the west.

Pitkin County, and the resort towns of Aspen and Snowmass Village, adjoins Garfield County on its southeastern boundary. During the winter, the only automobile access to these resorts is through the communities of Glenwood Springs and Carbondale along Highway 82 and through the Roaring Fork Valley. As a result, many residents who work in Pitkin County reside in Garfield County.

Glenwood Springs, the largest community in Garfield County, serves as a shopping and service center for a broad regional area. Glenwood Springs garners a significant share of its retail and commercial services from Pitkin County generated demand, and also attracts business from Eagle County to the east, which includes the towns of Eagle and Gypsum. The town of Rifle, about 25 miles west of Glenwood Springs, has grown rapidly in recent years, largely in association with the area's natural gas industry. Rifle is emerging as a second County retail center.

History

Garfield County was founded on February 10, 1883, eight years after Colorado statehood, and named in honor of President James A. Garfield, who was assassinated two years before County formation.

The oldest known human habitation in Garfield County was on Battlement Mesa where an Indian pit house was discovered that dates back approximately 3,000 years. Along the Colorado River and especially along the Roaring Fork River, was the land of the Tabagauche Utes who enjoyed 7,000 square miles of prime hunting ground and the healing waters of the Glenwood Hot Springs. The first white men who visited Garfield County were two Spanish Franciscan Friars, Silvestre Escalante and Francisco Dominguez who came to Colorado in 1776. The top three nationalities that settled in Garfield County were German, Irish and English.

Prospectors from Leadville had reported carbonate deposits in the area as early as 1870. Several parties entered the territory and built Fort Defiance, 3 ½ miles east of the Vapor Caves. Another camp was made on the Flat Tops and named Carbonate City, which later became the first county seat of Garfield County. Carbonate City is now an abandoned mining camp. In August of 1883 by resolution of the County Commissioners Glenwood Springs was named as the county seat. The first election was held on November 6, 1883.

Glenwood Springs, originally called Defiance, is at the confluence of the Roaring Fork and Colorado rivers. In 1887, the Denver and Rio Grande Railroad extended tracks through Glenwood Canyon and into Glenwood Springs, serving Aspen and surrounding mining towns and connecting Garfield County with Denver and points east. Railroad service remains an important economic support of the local economy.

The Glenwood Hot Springs Pool was constructed 1887 and remains a nationally recognized spa and recreation center. The hot springs and pool have been a major visitor attraction for over 120 years. The White River National Forest, which is home to seven of the nation's largest and most recognized ski resorts, was formally instituted 1905 and continues to be a major force influencing the local economy and defining urbanization patterns.

Glenwood Hot Springs Pool

Source: Google Images

Garfield County, particularly the area between Rifle and Parachute, has many producing natural gas wells and large shale gas deposits. Emerging natural gas production technologies, coupled with rising gas prices, produced a notable energy boom between 2002 and 2008 and natural gas production continues to be a major contributor of the Garfield County economy.

Tourism has long been a staple of the Garfield County economy, including the hot springs attractions in Glenwood Springs, overnight accommodations associated with I-70 and a strong hunting and fishing services industry. In recent years, the tourism/second home industry in nearby Pitkin and Eagle counties stimulated significant construction and services employment and residential housing development in Garfield County, particularly in the Carbondale and Glenwood Springs area. Over the past decade, increasing numbers of retirees have relocated to the area for its relatively mild climate, quality of life, recreation opportunities and expansive open space.

Today, the foundations of Garfield County's economy remain very similar to the economic foundations that shaped this area well over 100 years ago: natural resource development, agriculture, regional services and tourism. The County is notable for its concentration of population and urban development in the area's two major river valleys and the counter balancing large expanses of public lands and lightly populated arid plateaus in the remainder of the county.

Garfield County is a service and residential center for a diverse regional economy. As noted previously, the eastern portions of the County are economically intertwined with tourism and second home industries in nearby Eagle and Pitkin counties. Rio Blanco County to the north has large gas and energy reserves but very little housing or support infrastructure. As a result, the Rifle area is home to many Rio Blanco County workers and could be subject to significant growth pressures if oil shale or natural gas activity expands in the future. #

Demographics

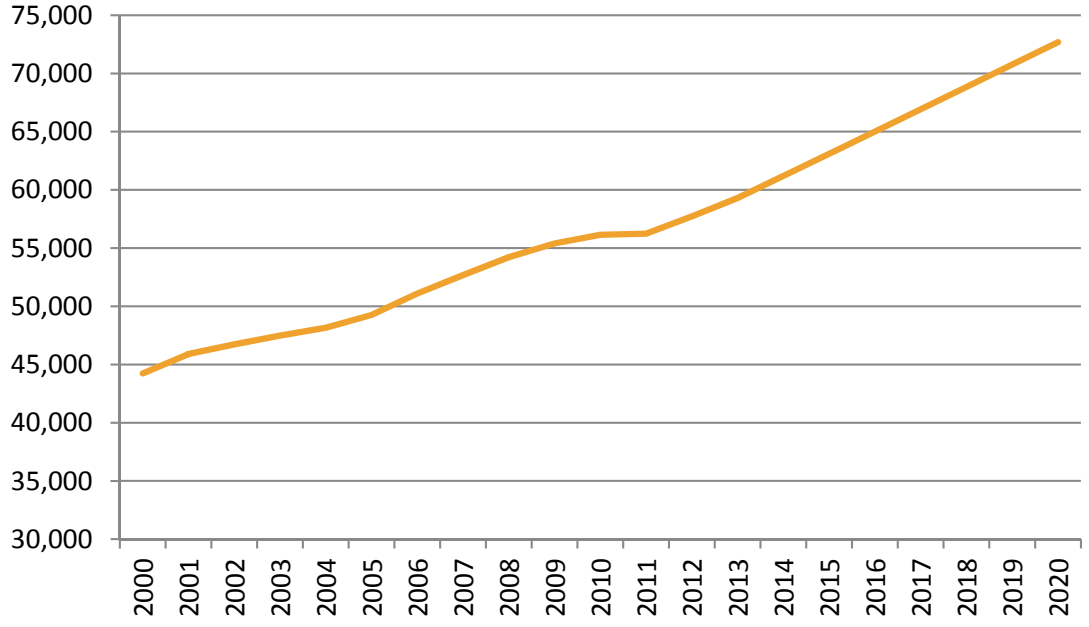
- **Population**

Generally Garfield County has experienced a steady increase in population over the past few decades but with more rapid growth occurring between 2004 and 2009. This was largely the result of a burgeoning natural gas extraction industry, but also due to an ongoing but slower expansion of tourism, second home development and regional services. During this period, there was a significant in-migration of new workers and families, which fueled housing development, retail expansion and rapid wage growth. At times during this period, Garfield County experienced shortages of labor and a rapidly appreciating housing market.

In 2008, an abundance of new natural gas reserves were uncovered elsewhere around the country and the value of natural gas began a national decline. The national recession also cut spending on travel, tourism and second home development, with predictable declines in all measures of local economic activity.

Due to the national and local recession population remained flat in 2011 and experienced a modest 0.2% growth rate in 2012. Forecasts indicate that the population of Garfield County will resume an upward trend in 2013 with a robust 3.0 percent per year growth rate over the next 20 years. This is largely predicated on continued growth in managing operating gas wells an eventual resurgence in natural gas exploration and development. The tourism industry is also expected to contribute to local economic expansion. The population is estimated at 59,306 for 2013. The US Census Bureau reported a population of 56,389 in 2010.

Actual and Projected Population of Garfield County



Source: Colorado Division of Local Government (DOLA), https://dola.colorado.gov

Garfield County has five municipalities that stretch along the Colorado River and the I-70 corridor and one town, Carbondale, which is situated along the Roaring Fork River and closely tied to the economic fortunes of Aspen and Snowmass Village. Glenwood Springs remains the largest local community in the county. In the period 1990 to 2010, the town of Rifle, which is about 25 miles west of Glenwood Springs, absorbed the majority share of the county's new growth—largely because of Rifle's proximity to the most active natural gas development areas. The incorporated municipalities have absorbed most of the County's growth for

many years, a reflection of expanding services and industrial sectors, as well as the slowly diminishing role for agriculture and ranching. Population in unincorporated areas, as a percent of total county residents, shrank from 57 percent of all county residents in 1990 to 40 percent in 2010.

Population of Cities and Towns within Garfield County, 2011

Area	Population
Carbondale	6,406
Glenwood Springs	9,570
New Castle	4,500
Parachute	1,078
Rifle	9,145
Silt	2,921
Unincorporated Area	22,617
Total	56,237

Source: Colorado Division of Local Government (DOLA), https://dola.colorado.gov

Like much of western Colorado, Garfield County has a largely Anglo population with a significant Hispanic minority population, which grew rapidly during the mid-2000s energy boom. The county's proportion of Hispanic and Anglo populations mirrors that of the state as a whole.

Ethnic Diversity, 2010

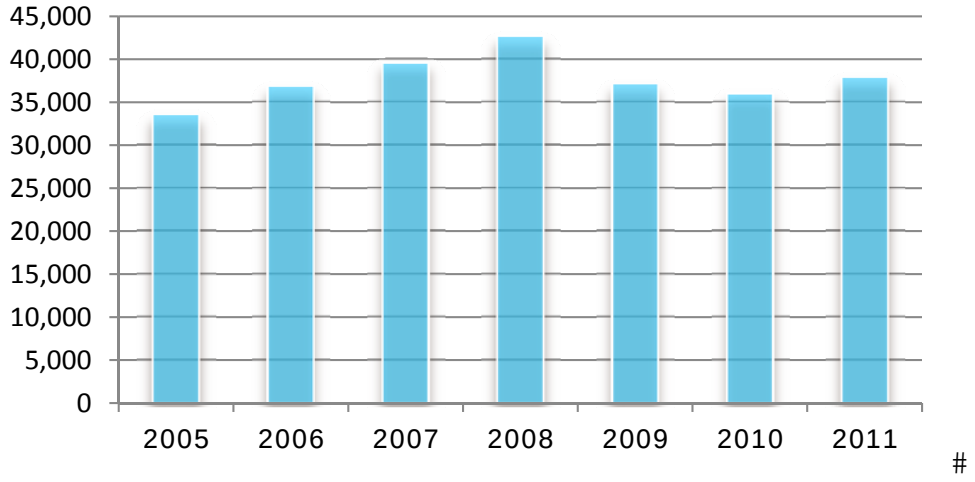
Ethnicity or Race	Percent of population
Caucasian or White	82%
Hispanic	13%
Other	5%
Total	100%

Source: Colorado Division of Local Government (DOLA), https://dola.colorado.gov

- **Income**

Steady growth in per capita personal incomes took place until 2008 peaking at $42,666. In 2009 per capita personal income for Garfield County declined by 13% followed by a more moderate drop in 2010. 2011 saw a return to growth.#

Garfield County Per Capita Personal Income



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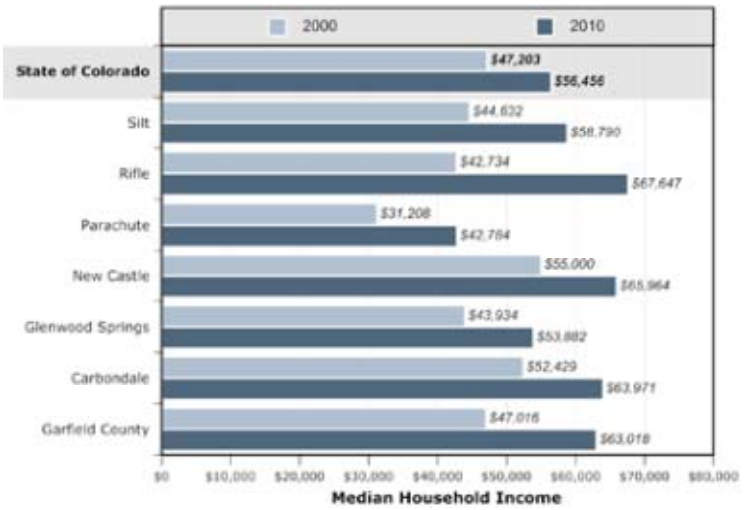
Source: U.S. Bureau of Economic Analysis www.bea.gov

During the period 2000-2010, median household income grew significantly. In 2000, county median household income was slightly below the statewide average. By 2010, every community in Garfield County, with the exception of Parachute and Glenwood Springs, reported median household income in excess of the statewide average. The median household income of Garfield County is $60,456 in 2010 (U.S. Census Bureau), higher than the state median of $54,411 and the national median of $50,046.

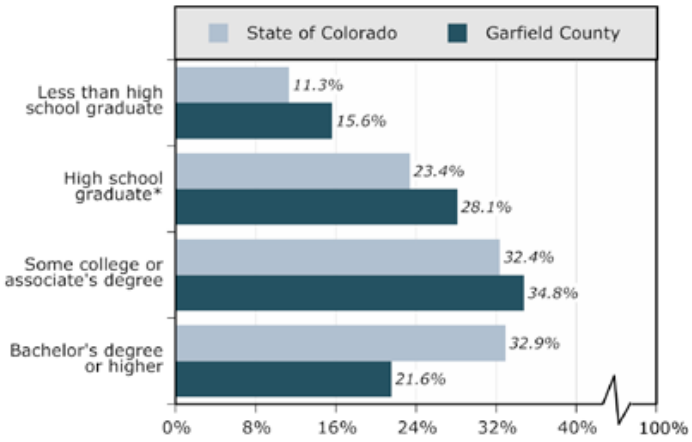
Median Household Income by Municipality, Garfield County, 2000 and 2010



- **Educational Attainment and Public School Enrollment**

Educational attainment is slightly lower in Garfield County than in the state as a whole.

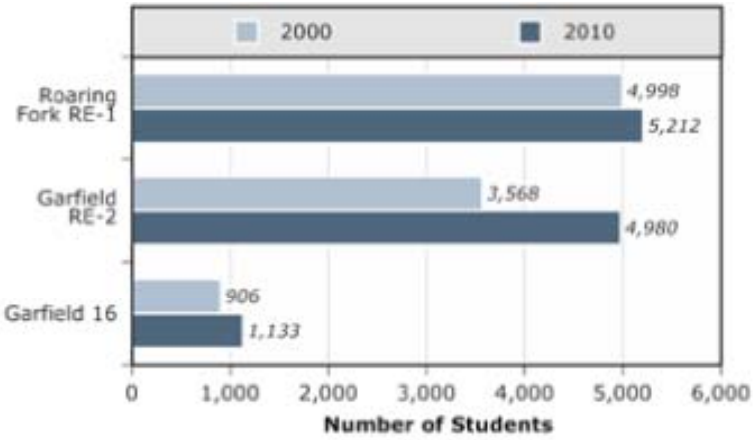
Educational Attainment, Garfield County and Colorado, Residents 18 and older



Source: U.S. Census 2008-2010 3-year estimates

In total, the number of pupils attending public schools in Garfield County grew by 20 percent between 2000 and 2010, faster than state population growth (11%) but slower than overall county population growth. Garfield RE-2 and Garfield 16 school districts, which cover the central part of the County, including the towns of Parachute, Rifle, New Castle and Silt, added the largest number of pupils and grew at the most rapid rates. District RE-1, which serves Carbondale and Glenwood Springs, grew at a much slower pace.

Public School Enrollment Growth, 2000 and 2010

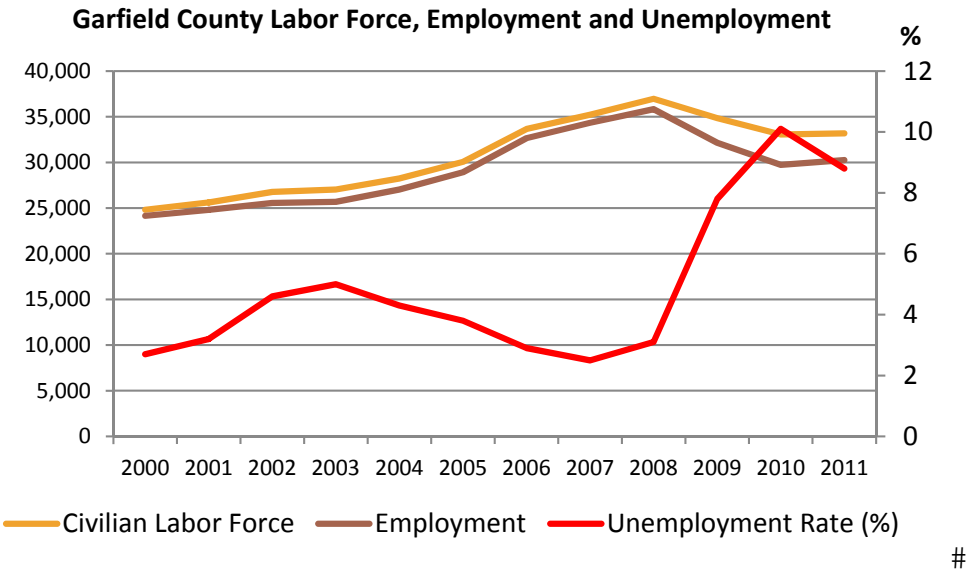


Source: Colorado Department of Education, 2000-2010 Pupil Membership District Level Data.

Economic Conditions

- **Labor Force and Employment**

Garfield County has seen strong job growth and historically low unemployment rates over the last decade. However, with gas drilling reductions, in combination with the effects of a national economic recession and reduced area tourism and second home development, the County's employment outlook began to change drastically in 2008. There was a significant reduction in both jobs and the available labor force (approximately 14% over a two year period) and the unemployment rate spiked, reaching a peak of 11.7% in March 2010. Since then there has been a steady drop in unemployment and as of November 2012 Garfield County's unemployment rate was 7.3%, lower than both the State and nation at 7.7%. It is expected this rate will continue to decline albeit at a slow pace.



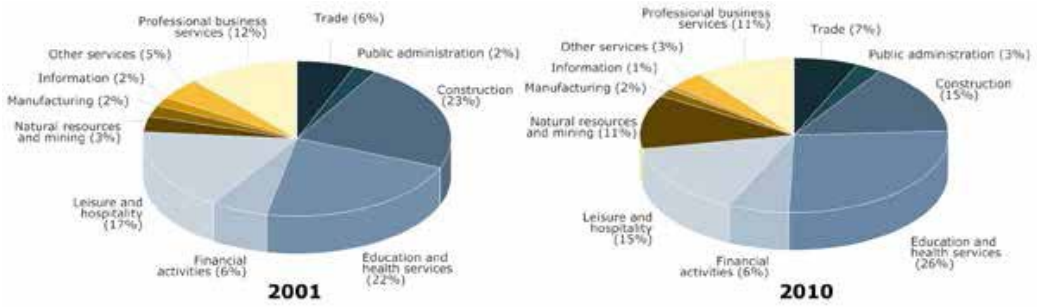
Source: Colorado Department of Labor and Employment (CDLE)

At the end of the 4th quarter, 2011 the estimated average annual wage in Garfield County was $46,696, 92% of the Colorado average hourly wage. Garfield County ranks as the 9th highest wage in the state.

- **Industry Sector Overview**

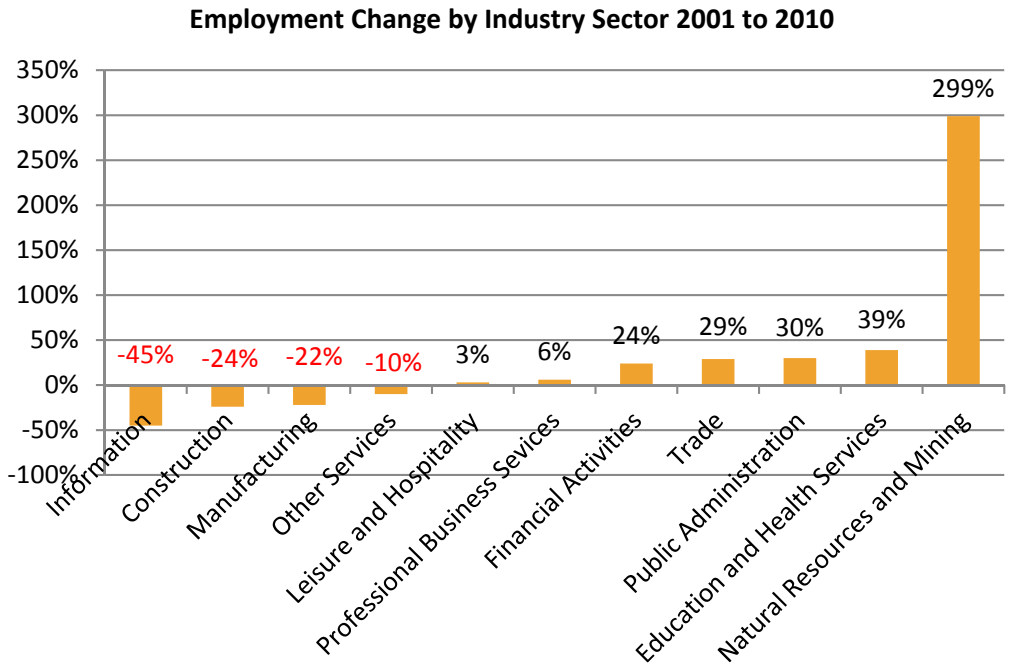
As mentioned above, between 2000 and 2010, Garfield County employment experienced strong growth, increasing by 9,000 jobs, or about 4.5 percent per year. During this same period of rapid economic expansion, there was a significant shift in employment patterns.

NAICS Industry Average Employment, Garfield County, 2000 and 2010



Source: Colorado Department of Labor and Employment, QCEW annual totals. Data includes all Federal, State, Local and privately owned firms

The largest increase in employment share by category occurred in the mining and natural resources industry, which includes oil and gas production activities. It should also be noted that many natural resource extraction-related jobs occur in other employment categories, such as construction and transportation. The local construction industry lost a significant share of county employment. The downturn in resort-related real estate construction, beginning in about 2008, had a major impact on Garfield County, which was home to a large share of contractors, fabricators and suppliers that support the second home industry in both Eagle and Pitkin counties. The average change of all industries was 16% increase from 2001 to 2010.



Source: Department of Labor and Employment (CDLE), http://lmigateway.coworkforce.com

Top Employers in Garfield County, 2011

Employer	Rank	Type of Business	Number of Employees	Percentage of Total
Valley View Hospital	1	Healthcare	902	3.09%
Roaring Fork School District RE-1	2	Schools	750	2.57%
Garfield County School District RE-2	3	Schools	737	2.53%
Colorado Mountain College	4	College	523	1.79%
Garfield County	5	Government	481	1.65%
Wal-Mart	6	Retail	423	1.45%
City Market	7	Retail	348	1.19%
Grand River Hospital & Medical Center	8	Medical	344	1.18%
City of Glenwood Springs	9	Government	337	1.16%
Garfield County School District 16	10	Schools	163	0.56%
Total employed by principal employers			4,106	14.07%
Employed by other employers			26,155	85.9258%
Total employed in Garfield County			30,261	100%

Source: Garfield County Finance Department

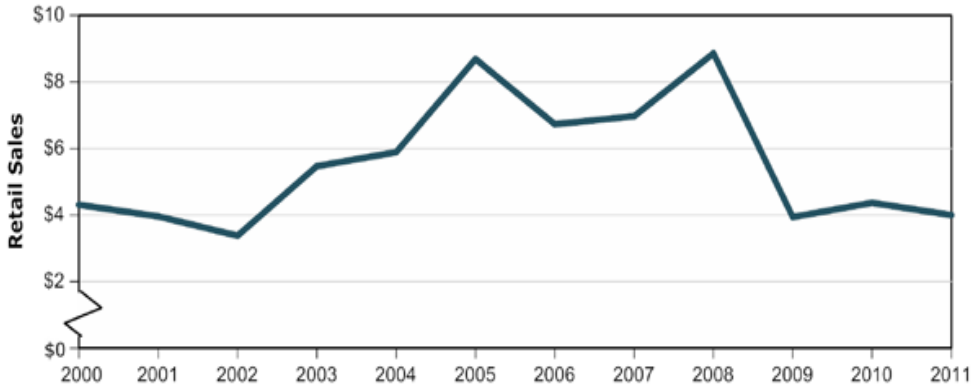
- **Energy and Natural Resource Industry**

Natural Resource development, specifically natural gas and prospectively oil shale, has had the most dramatic economic influence on Garfield County over the last decade. As of 2008, nearly one-third of all mining industry employment for the State of Colorado was located in Garfield and the neighboring Mesa and Rio Blanco counties. Between 2004 and 2005, Garfield County experienced a rapid increase in its share of statewide mining employees, which then leveled off and modestly declined between 2006 and 2009. The industry slowed in 2008 as gas prices fell and operators began pulling drilling rigs to pursue emerging gas field

prospects elsewhere in the U.S. Currently approximately 9.5 percent of Colorado mining employment is within Garfield County.

The natural gas boom, which spurred Garfield County's economy in the 2000s, was driven in part by a rapid escalation in gas prices.

Henry Hub Natural Gas Spot Prices per 1,000 Cubic Feet, 2000 to 2011



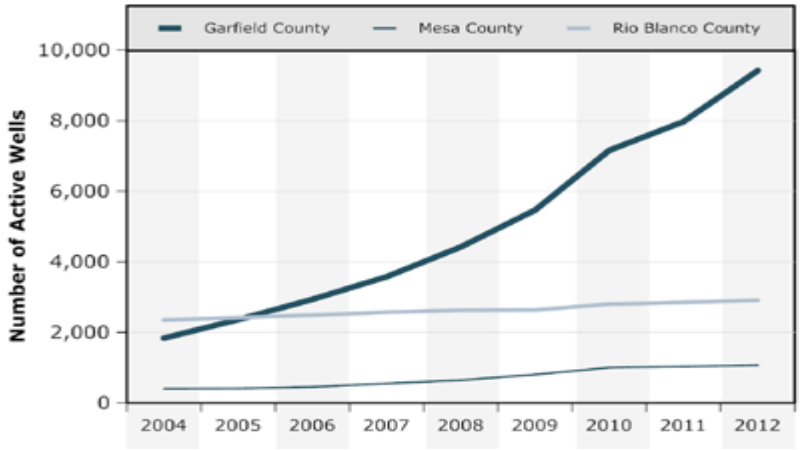
Note: Prices are annual averages of the Henry Hub spot prices for natural gas

Source: U.S. Energy Information Agency, Independent Statistics and Analysis, Natural Gas Wellhead Prices

Natural Gas Liquids (NGLs), which are often a byproduct of gas well production, are used to produce lower grade liquid fuels and NGL values typically follow crude oil prices. As the price of natural gas has declined the value of NGL products have become a more important element of the overall economics of well drilling and production. The price of NGLs mirrors the price of crude oil which, although experiences price fluctuations, currently remains at high levels, and boosting the value of gas production within Garfield County.

Garfield County has evolved from a new exploratory play to a large gas producing county. Although natural gas prices have declined, overall Garfield County gas production continues to rise as new wells come on-line, and Garfield County continues to dominate regional gas production. During the last eight years, Garfield County has had a rapid increase in active oil and gas wells.

Total Active Wells, Garfield, Mesa and Rio Blanco Counties, 2004 to 2012

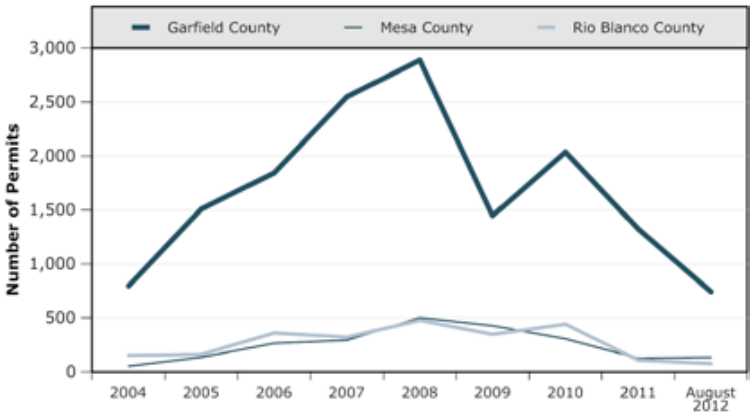


Note: Each year reports active wells at midyear.

Source: Colorado Oil and Gas Conservation Commission (COGCC), Colorado Oil and Gas Information System Production by Colorado County.

Prospects for future growth in northwest Colorado gas drilling have been bolstered by the completion of the $6.7 billion Rockies Express pipeline, which has alleviated some well to market shipping constraints that had previously restricted local natural gas distributions. Although the growth in production has been notable, the decline in drilling activity, as shown below, has been even more pronounced.

Annual Drilling Permits



Source: Colorado Oil and Gas Conservation Commission (COGCC)

As of January 2, 2013, there are 9 active drilling rigs in Garfield County, all of which are natural gas rigs. The number in Garfield County has dropped from 20 rigs in January 2012 but increased since the fall of 2012.

Estimated U.S. natural gas reserves have expanded 30% in the past two years, but other reserves in new fields, in places like New York, Pennsylvania, Illinois and Texas, have been found to be developable at lower costs than the relatively difficult and expensive drilling in northwestern Colorado. Large operators (Exxon, Total, Noble) have recently purchased significant positions in U.S. shale gas reserves, ensuring financial resources and development capability. New collection pipeline construction is underway throughout the U.S. and Canada ensuring improved connections between production and demand, although connection to very large reserves in Canada may dampen prices—particularly in a prolonged economic slump.

Nationally, gas reserves will likely grow faster than gas demand for a number of years; prices are likely to remain soft until demand, particularly from electric generation facilities, can respond and pipelines are completed. National gas prices are very sensitive to economic conditions, weather and international stability.

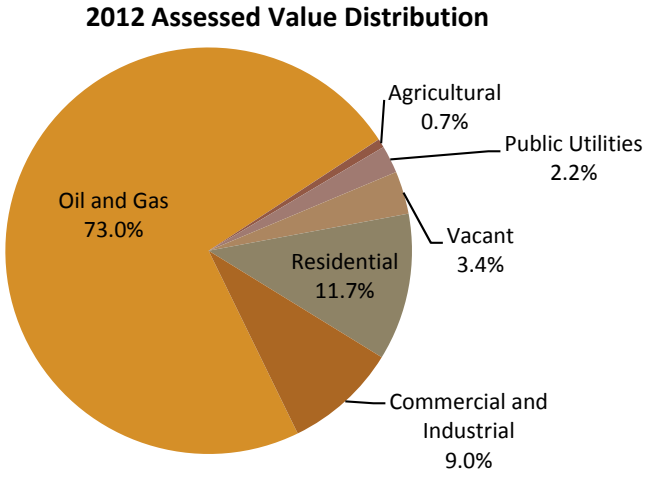
Over a longer period, natural gas has significant environmental advantages over coal and the abundance of gas reserves will likely overcome historic power utility reluctance to make long-term gas-contract commitments. Demand should rise quickly with economic recovery.

Local gas-related employment consists of two distinct subgroups: well development employment and gas production employment. Well development includes drilling crews and associated support workers that build well pads, drill for gas and complete wells. Gas production workers oversee the operations and maintenance of gas wells in production. Most gas wells in Garfield County have a projected 20-30 year lifespan and gas production workers will be necessary as long as wells are in production.

Well development employment is more volatile and mobile drilling related employment requires approximately 30 workers per well, although numbers fluctuate as efficient newer rigs replace older rigs and as more wells are drilled off a single pad. Maintenance related employment, including work over crews,

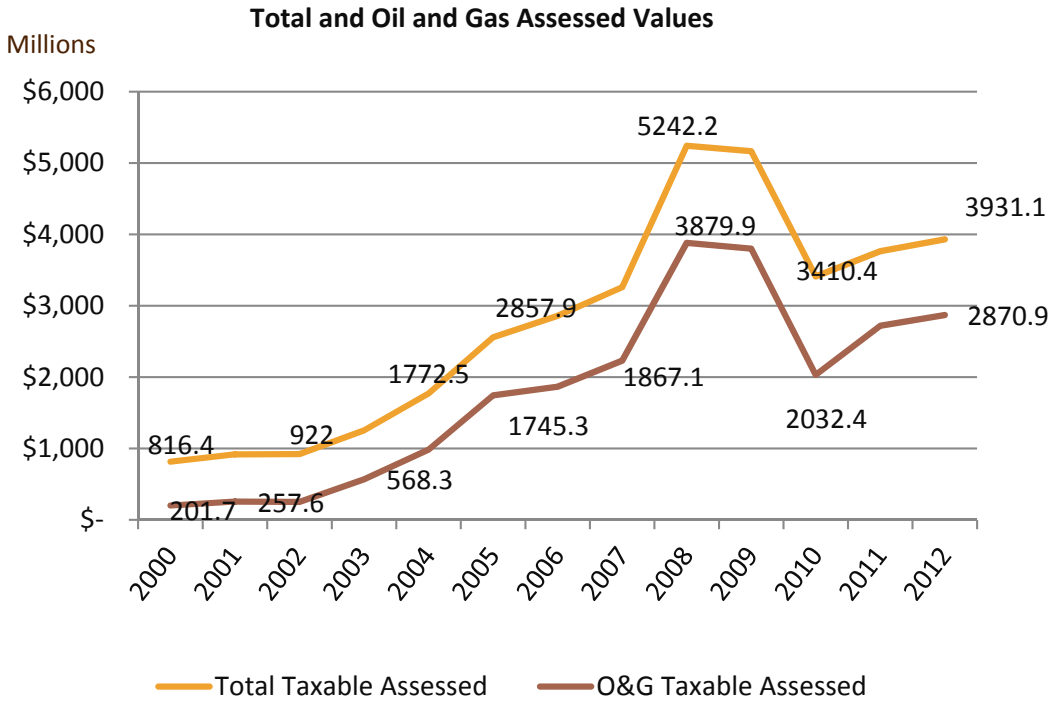
pumpers and manpower for the gas plants, is estimated to require about one worker per six completed wells. As a result, the long-term transition from exploration and development to operations suggests far fewer jobs.

In addition to the local economy, the natural resources industry also has a significant impact on Garfield County taxes and revenues. In 2012, 73% of total property tax assessed values were accounted for by the oil and gas industry and of that 74.4% came from natural gas production.



Source: Garfield County Assessor

After a substantial drop in value between 2010 and 2011, assessed values increased in 2011 and 2012.



Source: Garfield County Assessor

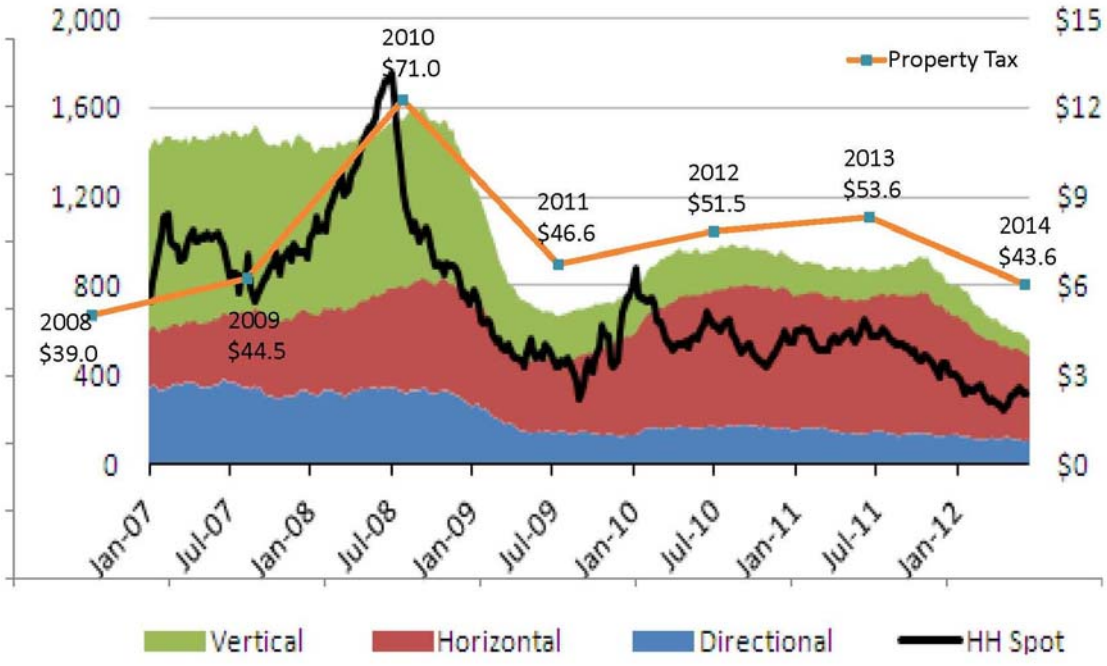
The County's top taxpayers are in the oil and gas industry.

Company	2012 Assessed Value
WPX Energy Rocky Mountain, LLC	$894,786,370
Encana Oil & Gas (USA) Inc	$469,538,300
Bill Barrett Corporation	$318,725,580
Oxy USA	$133,424,460
Bargath, Inc	$82,581,170
Grand River Gathering, LLC	$66,504,600
Enterprise Gas Processing, LLC	$59,149,420
Antero Resources	$57,079,170
Chevron	$36,397,790

Source: Garfield County Assessor

When Garfield County property tax revenues are overlaid the number of drilling rigs operating nationally and the price of natural gas at the Henry Hub the historical correlation is apparent.

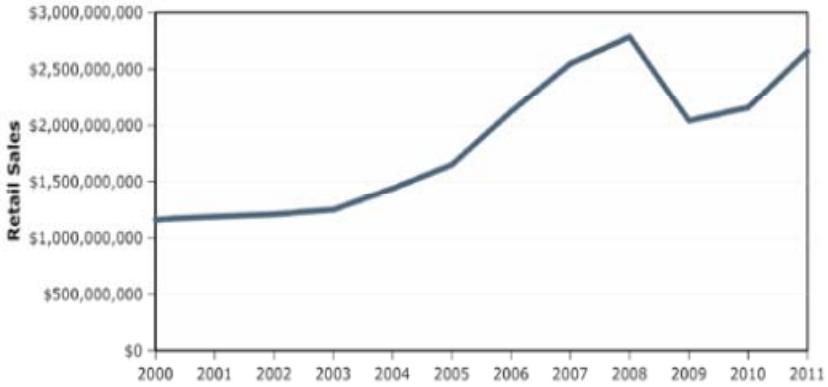
Natural Gas Price, Number of Drilling Rigs and Garfield County Property Tax



- **Retail and Tourism**

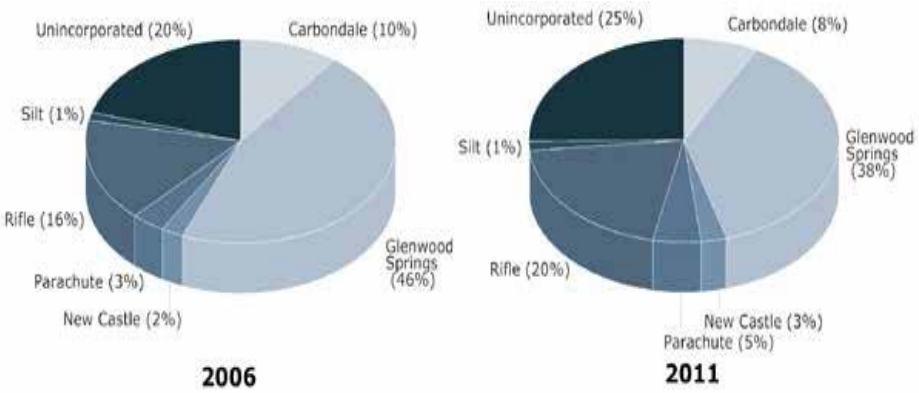
In addition to the natural resources industry, retail and tourism are an important part of the Garfield County economy. The previously noted "boom" period 2002 to 2008 is evident in retail sales trends, as is the sharp economic decline beginning in 2008. Some retail recovery in 2011 and 2012 is evidence suggesting a return to improved economic conditions.

Garfield County Retail Sales, 2000 to 2011



It is also noteworthy to document the shift in location of sales, as Rifle, Parachute and the unincorporated county have all significantly increased retail activity, in part at the expense of Glenwood Springs.

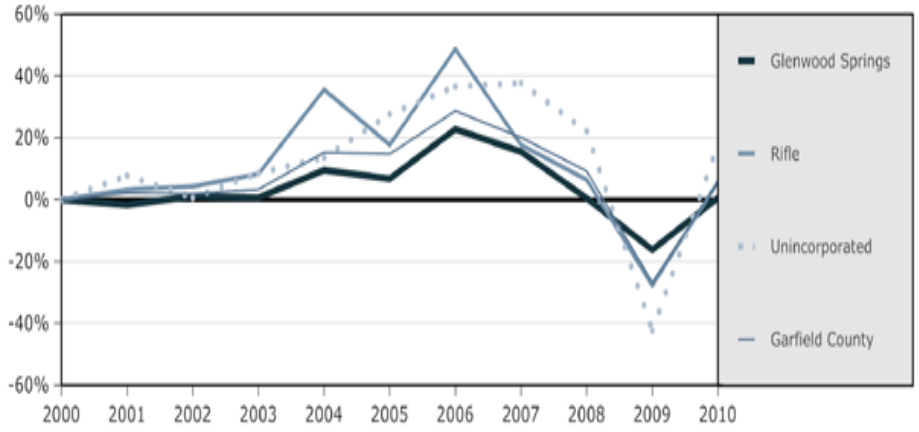
Share of Garfield County Retail Sales by Municipality, 2006 and 2011



Source: Colorado Department of Revenue, State Sales Tax Collected in Colorado Counties and Selected Cities and Related Statistics

The figure below shows the annual pace of growth by community for the period 2006 to 2010. The recent rebound in sales for all communities is noteworthy.

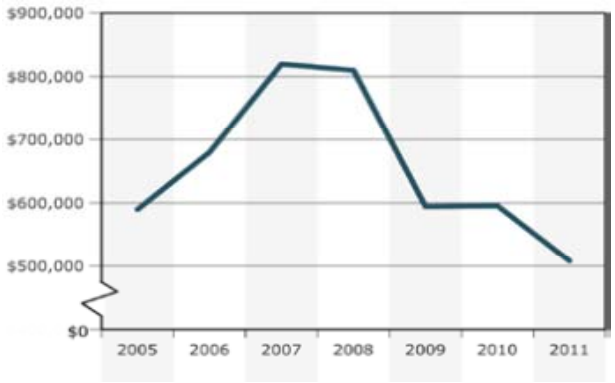
Retail Sales Percent Growth from Previous year, Major Retail Centers, 2007 to 2010



Source: Colorado Department of Revenue, State Sales Tax Collected in Colorado Counties and Selected Cities and Related Statistics

Not all municipalities collect or report accommodation or lodging tax trends, although these data are one reflection of travel and tourism activity, which otherwise offers few standard statistical measures. Glenwood Springs hosts the majority of hotel rooms and most directly benefits from overnight tourism stays. Glenwood Springs' annual accommodation data are shown below.

Glenwood Springs Accommodation Tax Revenues, 2005 to 2011

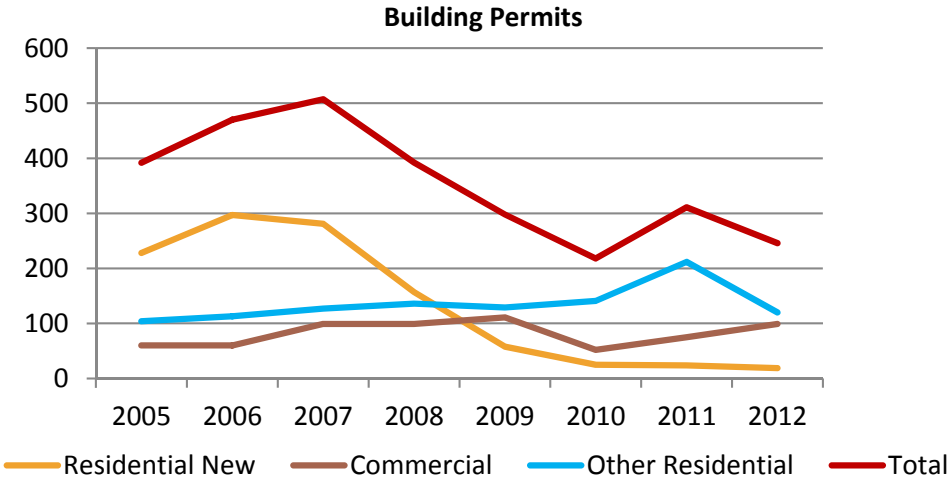


Source: City of Glenwood Springs, Financial Statements 2006 to 2011

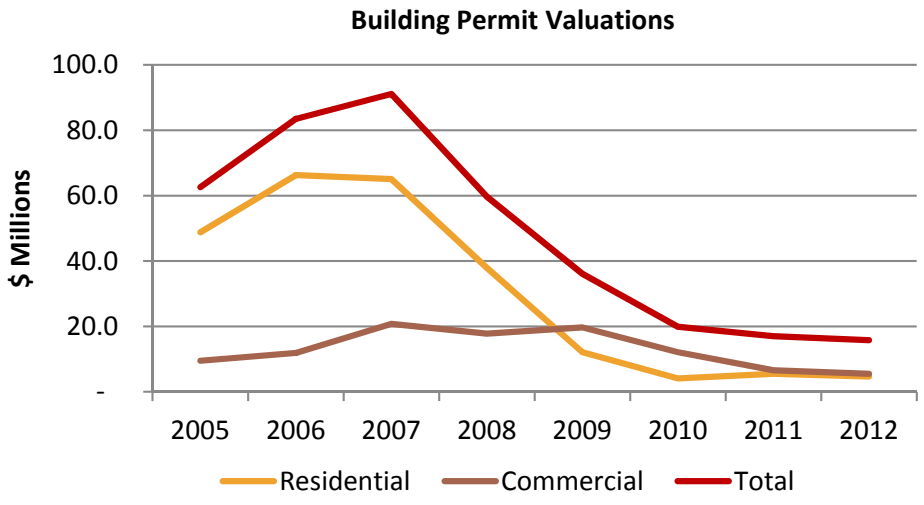
From 2005 to 2008, many hotel rooms were rented as temporary lodging during the gas boom and the loss of this steady business probably exaggerates the apparent downturn in overnight tourism shown from 2009 to 2011. Anecdotally, tourism and lodging activity have picked up throughout the region, although rentals during the 2011-12 ski season was hurt by poor snowfall.

- **Construction**

One of the best indicators of construction activity is the number of building permits and the value thereof, issued by the Garfield County Community Development Department. These have declined significantly in recent years though 2011 saw a temporary improvement in the number of building permits issued. 2012 also shows a decline once again in residential permits but an increase in commercial activity. It is expected that 2013 will not see much change from 2012. Valuations also remain stagnant.



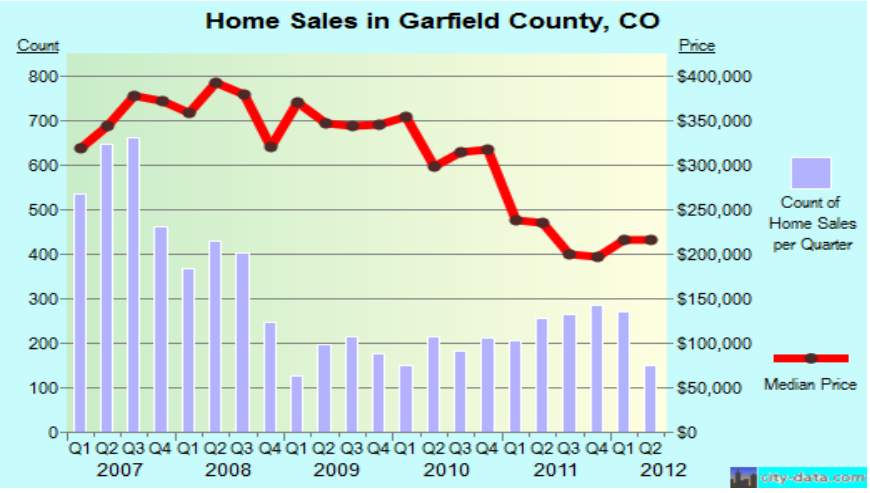
Source: Garfield County Community Development Department



Source: Garfield County Community Development Department

- **Real Estate**

As noted previously, housing values grew rapidly during the energy expansion from 2002 to 2008, concurrent with national trends. Both activity and prices have declined from their 2008 highs but have shown improvement since late 2011. According to the monthly transactions report for Garfield County prepared by Land Title Guarantee Co. of Glenwood Springs, through November 2012 there were 1,112 transactions for a 34 percent increase year-to-date over 2011. Total dollars from countywide sales for the 11-month period was just over $348 million, for an increase of 35 percent compared to the same period in 2011. Although, at time of writing, numbers were not yet available through December, it is believed the trend appeared to be holding through the final month of the year. Real estate activity in the county, including dollar volume and transaction totals, surpassed totals for each of the previous three years as of the end of October.



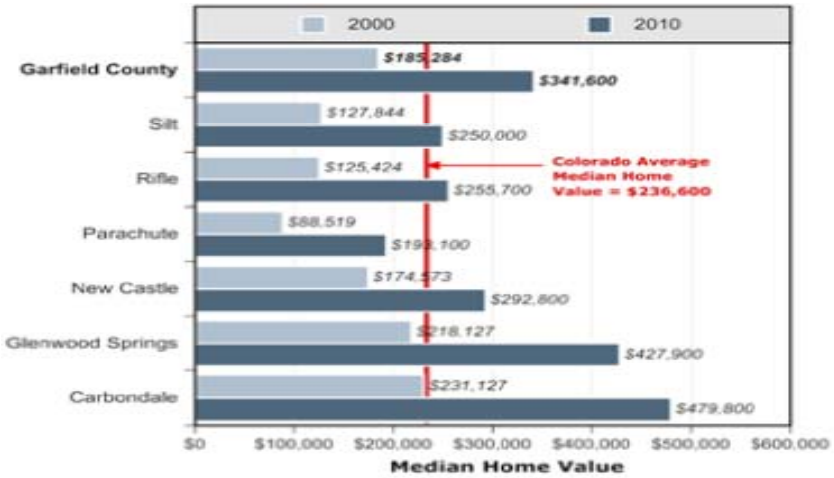
Source: City-data.com

According to the United States Census, Garfield County has not experienced the dramatic decline in values witnessed in many areas around the country. County housing values grew about 30 percent between 2000 and 2010 and remain above the current statewide median home value.

The County's housing stock is comprised largely of single family homes, which in part explains the high property values compared with statewide figures. More notably, Carbondale and Glenwood Springs are

significantly influenced by second home ownership, which explains their far higher median home values and influences the countywide averages.

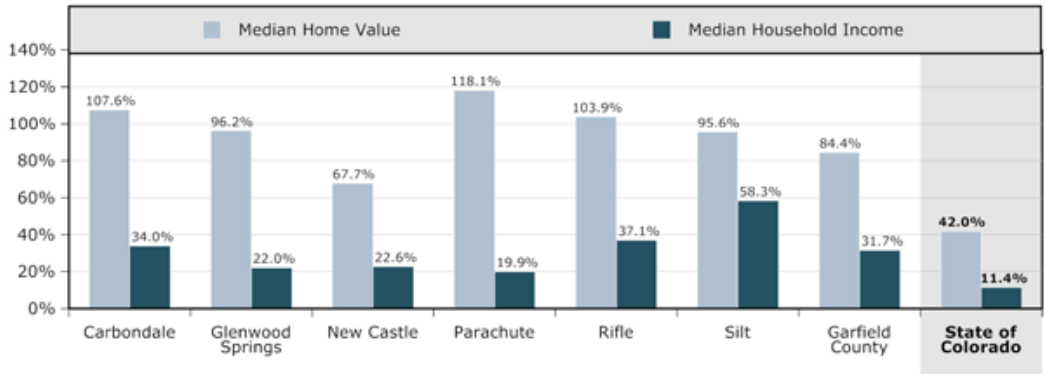
Median Home Value by Municipality, Garfield County, 2000 and 2010



Source: 2010 Census 5-year estimates, Claritas, 2000

The disparity between median household incomes and median home value is an indication of how affordable a community is to new residents. At least through 2010, Garfield County home values have grown faster than median household income.

Percent Change of Median Income and Median Home Value by City, 2000 to 2010



Source: Claritas, 2000, 2010 5-year census

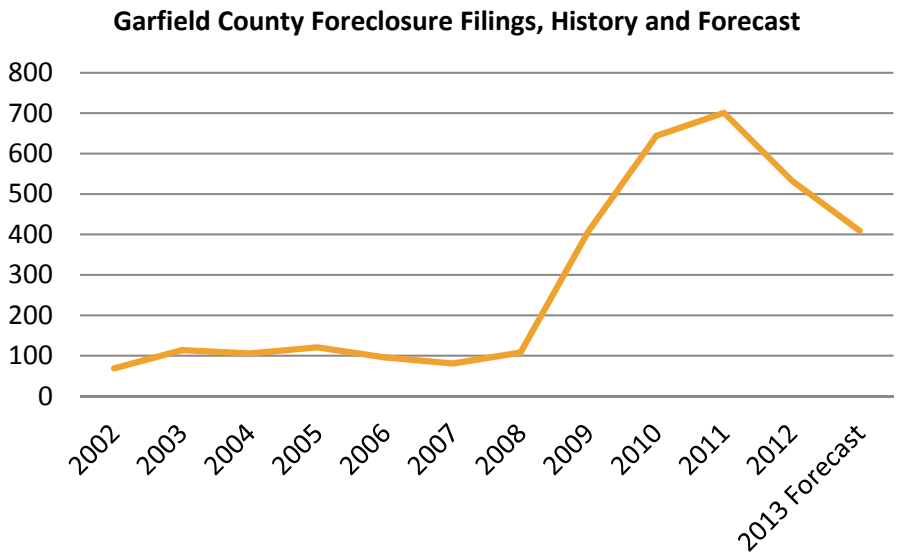
Home values increased more than median income in all Garfield County markets. The small town of Parachute had the greatest disparity between the growth rates of local income and growth in household value. In 2010, Parachute had many residents in the natural gas development industry. Carbondale and Glenwood Springs home prices also increased dramatically in this period, probably the result of a sizeable second home community.

Household income and valuation data are reported in 2010 based on the prior year's information and thus do not capture the most recent trends. Anecdotal information suggests that housing values, particularly in the I-70 corridor communities, have declined further and affordability has risen dramatically.

- **Foreclosures**

A spike in home foreclosures was one consequence of the most recent economic recession. As the housing market recovers, the nation and Colorado are experiencing a drop in the number of foreclosures. In 2012 the number of foreclosures dropped for the first time since 2007 with a significant decrease of 23%. Preliminary

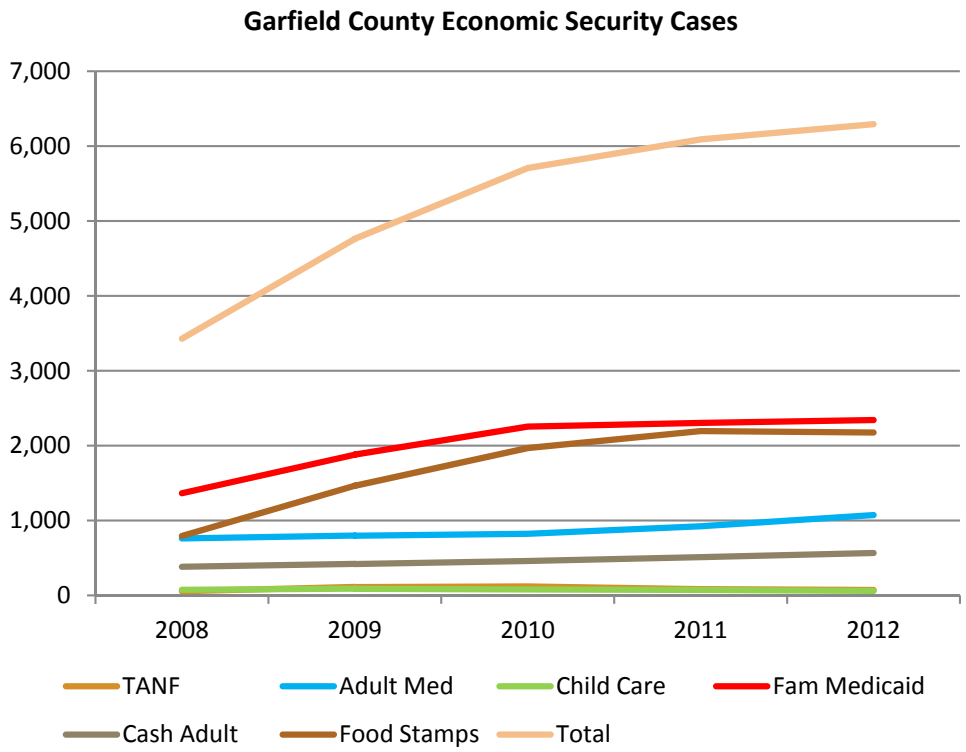
numbers report 534 in 2012 down from a high of 701 in 2011. The drop is expected to continue in 2013 with a forecast 409 foreclosures – approximately the same level as reported in 2009.



Source: Garfield County Public Trustee

- **Human Services**

The demand for economic security support has progressively increased since 2008 as this chart of the caseloads in the Garfield County Department of Human Services demonstrates:



Operating Indicators

Garfield County, Colorado
Operating Indicators By Function/Program
Last Ten Fiscal Years

	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002
General Government										
Number of Employees	124	134	132	123	111	104	100	Information not available prior to 2005		
Building(s) Sq. footage	33,471	31,211	31,385	31,385	25,965	30,106	27,882	Information not available prior to 2005		
Service Level										
Tax notices	29,350	29,316	30,289	51,471	50,586	51,252	50,173	48,947	47,603	46,343
Documents recorded	16,026	16,584	19,085	20,562	26,039	24,946	23,498	22,263	26,083	23,152
Number of active voters	21,081	24,047	23,851	22,955	19,501	18,130	16,752	15,798	13,953	13,134
Parcels assessed	31,468	30,289	51,471	50,586	51,252	50,173	48,947	47,603	46,343	44,438
Building permits issued	311	218	293	401	525	498	408	392	365	376
Public Safety										
Number of Employees	171	171	169	168	155	131	123	Information not available prior to 2005		
Building(s) Sq. footage	99,768	99,768	81,010	74,091	80,620	70,948	56,964	Information not available prior to 2005		
Service Level										
Calls for Law Enforcement Service	90,754	93,276	92,203	83,624	84,948*	101,530*	100,808	97,971	95,645	88,437
Jail bookings	2,717	2,515	2,899	3,231	3,721	3,799	3,270	3,420	2,735	2,458
Useful Public Service Clients Sentenced	1,156	1,087	1,183	1,674	1,896	1,730	1,779	1,625	1,488	1,429
Public Works										
Number of Employees	55	53	54	49	46	50	47	Information not available prior to 2005		
Building(s) Sq. footage	51,875	51,875	51,875	51,875	Information not available prior to 2008					
Service Level										
Miles of road maintained	942	941	937	926	927	933	938	943	939	953
Health and Welfare										
Number of Employees	115	122	122	119	110	102	95	Information not available prior to 2005		
Building(s) Sq. footage	43,396	43,396	35,251	35,251	35,251	41,896	41,896	Information not available prior to 2005		
Service Level										
Immunizations	12,660	12,349	14,801	9,213	10,293	15,259	15,629	Information not available prior to 2005		
Birth Certificates	816	866	964	992	991	945	816	803	871	855
Death Certificates	296	281	292	261	277	289	268	271	310	279
Human Services Caseload	8,427	5,331	4,359	3,344	3,014	3,334	Information not available prior to 2006			
Culture and Recreation										
Number of Employees	3	3	3	3	3	2	2	Information not available prior to 2005		
Building(s) Sq. footage	39,500	39,500	39,500	39,500	Information not available prior to 2008					
Service Level										
Fairground service days	365	365	365	365	365	365	365	365	365	365
County Fair attendance (estimate)	4,000	4,000	4,000	3,000	5,000	6,000	8,000	10,000	Information not available prior to	
Business-type Activities										
Number of Employees	9	14	12	11	7	7	7	Information not available prior to 2005		
Building(s) Sq. footage	4,821	4,821	4,821	4,821	Information not available prior to 2008					
Service Level										
Cubic yds of landfill space consumed	72,589	77,127	53,800	87,106	89,252	60,040	55,771	56,053	40,780	33,608
Intergovernmental										
Number of Employees	4	4	4	4	2	2	2	Information not available prior to 2005		
Building(s) Sq. footage	Information not available									
Library										
Number of Employees	**	**	**	**	**	46	46	Information not available prior to 2005		
Building(s) Sq. footage	**	**	**	**	**	46,745	46,745	Information not available prior to 2005		

Source:
Garfield County departments and documents
Colorado Department of Public Health & Environment - Birth and Death Certificates for 2011 are considered "provisional" and could change.

*Numbers are projected for year based on seven months of data for current year.
**Library became separate entity after 2006.

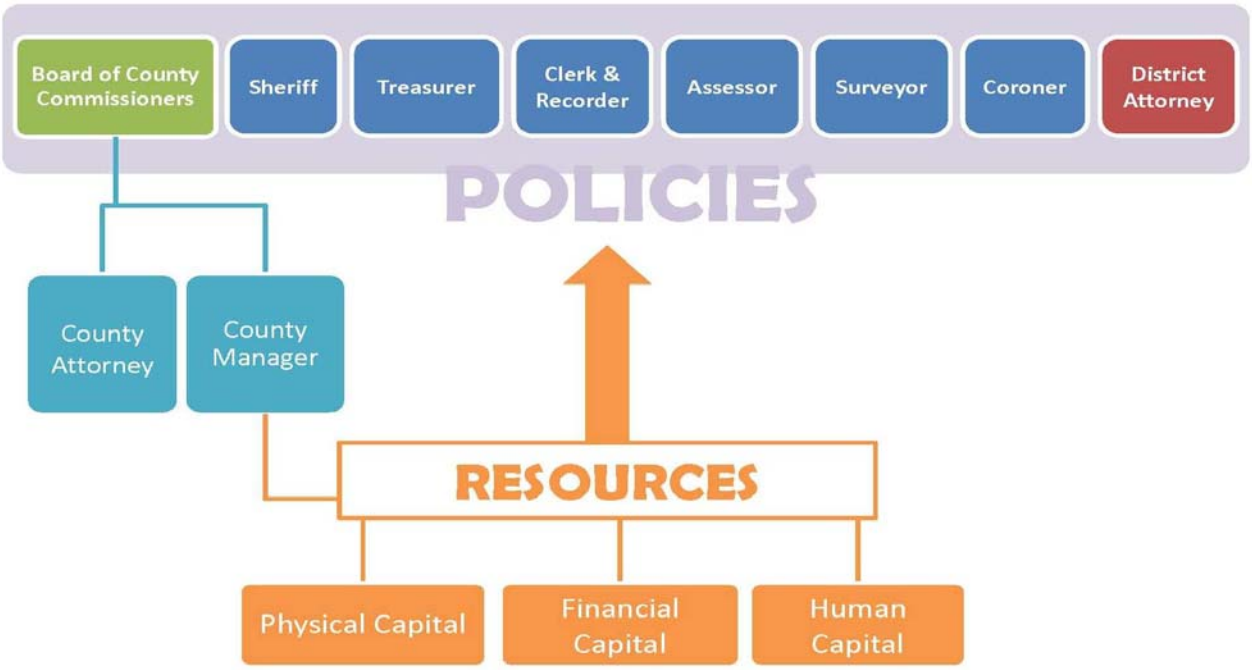
Economic Summary and Budget Forecast

As discussed above, the Garfield County economy has, for the most part, shown signs of improvement in 2012. It is expected that this trend will continue in 2013 albeit at a slow pace. With upturns in the housing and job markets, incomes are expected to rise and with it an increase in retail and tourism and correspondingly sales tax revenues. Assessed values and property tax revenues will also increase in the short-term. However the outlook for 2014 and beyond is bleak as the price of natural gas has halved in 2012, the year in which assessments are made for 2014 revenues. At the time of writing it is estimated there will be a 20% decline in assessed values which translates to a $10 million decrease in property tax revenues for the county. While preparing the 2013 budget recognition of this fact was included and drove decisions both in the short-term and with long term impacts.

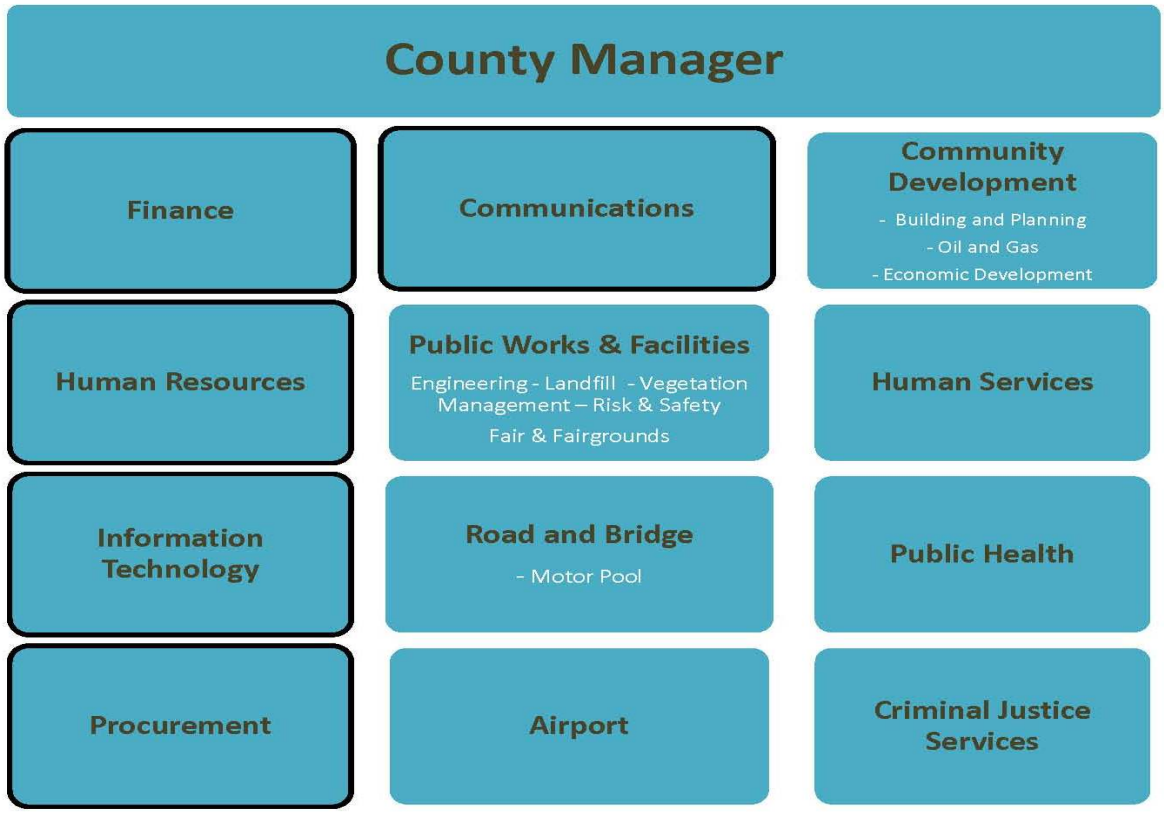
At the same time the county continues to experience high demand for many of its services, especially Road and Bridge and Human Services. With careful and prudent management and efficient use of funds and resources it is expected that the county will be continue to provide quality services while maintaining operating expenditures at similar levels in 2013 and beyond.

Organizational Chart

Garfield County



County Administration



**Departments with black outline are internal services departments, those without are public service departments*

Section II – STRATEGIC PLAN

Strategic Plan Process

Garfield County's 2013 strategic plan is a short, straightforward, and policy-driven strategic plan. The Board of County Commissioners ("BOCC") establishes policies and priorities for the current year and beyond, as do the other county-level constitutional Elected Officials regarding their respective areas of responsibility, e.g., Sheriff, Treasurer, etc. The plan was developed contemporaneous with public budget hearings. At that time, the BOCC provided direction on short- and long-term planning, as described in Section III – Budget Preparation and also detailed below in the BOCC Policy Directives. Each administrative department then prepared work plans, goals, and objectives for 2013 to execute the policy directives of the BOCC. During our budget hearings, all administrative departments presented their work plans and related budgets to the BOCC for review and discussion. The cost of implementing department work plans, or specific features within them, was weighed against the benefit to County Citizens and the policy priorities of the BOCC. Departments made revisions when directed, and the final results are documented below in Department Work Plan Highlights.

The strategic planning process will be dynamic and ongoing throughout 2013 as the County adapts to changing economic conditions, seeks continual improvement in operations and service provision, and follows through on multiple long-term capital planning and real estate acquisition goals. To this end, the County will commission, or continue, five separate master plans: (1) a facilities master plan to plan the future of County campuses in Glenwood Springs, Rifle, and elsewhere; (2) an energy master plan to inventory all natural resources in the County including natural gas and renewable energy; (3) a fleet management plan to determine the appropriate size of the County's vehicle fleet and the use of compressed natural gas (CNG) vehicles; (4) the next airport master plan with an emphasis on the airport business plan; and (5) a plan for the County's landfill to maximize its profitability and useful life. When these plans are completed, the County's long-range strategic plan will be revised and updated, directing County operations and capital improvements in 2014 and beyond.

Board of County Commissioners Policy Directives

The following is a compilation of the policy directives and priorities of the Board of County Commissioners (BOCC) for the calendar year 2013. The list reflects key priorities identified by the BOCC throughout the public hearings in consideration of the 2013 Adopted Budget. These are in addition to many other annual processes, initiatives, work plans, and programs currently underway and day-to-day operations and services provided to the community. These simple, straightforward goals are the core of a dynamic strategic planning process, which will ongoing throughout 2013.

Infrastructure Investment and Core Services

Provide quality services to meet the needs of Garfield County Citizens with the following priorities:

- Continued investment in Road and Bridge projects in advance of an expected downturn in revenues in 2014
- Continued investment in information technology infrastructure
- Continued evaluation and categorization of the county road system and assets to enable better project and maintenance planning
- Make strategic capital purchases to meet future needs of County including expansion of county campuses, and real property acquisition in furtherance of a public parking structure west of Grand Avenue in Glenwood Springs
- Continue financial support for Air Emissions Study pursuant to intergovernmental agreement with Colorado State University.

Community Outreach, Citizen Involvement, and Transparency

- Provide improved Citizen access to meetings, information and services through enhanced Communications Department and expansion of web-based services
- Continue BOCC Community Meetings schedule providing direct contact with citizens through off-site meetings, joint meetings with municipalities, and Town Halls
- Increase transparency and improve community relations
- Maintain and enhance the County's oil and gas liaison function to provide timely, comprehensive and effective assistance to concerned citizens; education outreach to citizens, organizations, and governments through the Energy Advisory Board (EAB), and maintain proactive communications with the oil and gas industry.

Fiscal Responsibility and Sustainability

Ensure the fiscal sustainability of County operations by:

- Providing services in an efficient and fiscally responsible manner
- Developing a balanced budget and operating within it
- Developing a long-term financial plan to address forecast decrease in revenues for 2014-15 and beyond, and to support future investment in infrastructure and capital
- Maintaining adequate reserves, and seeking a safe, reasonable return on investment.

Economic Development

- Develop and implement an action plan in support of the County's role in economic and community development with a focus on the expansion of the existing economic base and local business and an "open for business" mentality

- Implement the new *Garfield County Procurement Code*, which stresses stewardship of public funds as a fundamental responsibility of county government and provides improved access and more efficient process for vendors, including local vendors
- Devote appropriate level of employee staff time to economic development activities.
- Protect local interests where appropriate through participation in federal environmental review and related processes
- Complete the Energy Master Plan to catalog all energy assets in the county including natural gas, coal, and renewable energy
- Complete review and amendment of the *Unified Land Use Resolution of 2008, as amended*.

Municipal and Community Support

- Continue the County's commitment to close partnerships with the cities, towns, and communities within its borders through intergovernmental agreements, joint meetings, town halls, and regular communication
- Complete prior financial commitments to those specific infrastructure improvements within our municipalities for the benefit of county citizens

Organization, Operations, and Internal Services

- Continued promotion of our primary mission, the delivery of quality services to the Citizens of Garfield County
- Improve communications and emphasize accountability throughout the organization.
- Follow through and advance all organizational improvements initiated in 2012
- Identify efficiencies and process or service improvements in all aspects of County operations.
- Develop a Facilities Five-year Master Plan including the Glenwood Springs and Rifle campuses, the Fairgrounds, and the Landfill, which will be studied in an additional plan to maximize its profitability and useful life
- Complete the next Airport Master Plan with its emphasis on a business plan
- Study current use of county motor pool fleet with goal of attaining optimal asset level and maximizing use of CNG vehicles
- Continued emphasis on workplace safety and risk management
- Continued engagement of employees through competitive pay and benefits, professional development through targeted training, BOCC meetings with all employees, an employee appreciation picnic, *County Pages*, intranet upgrades, and the like
- Continued commitment to community leadership role in emergency response and mitigation, and providing County employees with all training necessary to execute this duty.

Elected Officials Strategic Plans

Assessor

The Assessor's Office in 2013 will create efficiencies and cost savings through different or more effective products, processes, services, technologies, or ideas. The Office will enhance its public outreach in multiple ways, the first being an enhanced web presence including pre-recorded videos and webinars and more easily accessible dynamic content. Second, public education and speaking engagements are planned for a variety of audiences including taxing authorities or their boards of directors, service clubs, schools, specific industries, and upon request. Next, a newsletter will be included with the mailing of the annual Notices of Valuation (NOV). Last, public service announcements are planned for radio broadcasts. Other important projects include conversion of plat maps and data to Geographic Information System (GIS) and utilization of Laserfiche software to reduce or eliminate paper document storage.

Clerk and Recorder

The County Clerk and Recorder's Office will update the records retention plan currently on file with Colorado State Archives. We will work closely with the County Attorney's Office and other county offices and departments tasked with retaining records. We will set up a retention schedule and retention process that best suits the needs of the county departments, as well as those of our Citizens requesting records and information. As part of this process, we will include a discussion with the Board of County Commissioners regarding meeting minutes and in what format the minutes should be kept. Should an electronic version be the official public record, or does the Board continue to prefer a written record? We will continue to support the Board's schedule of eight off-site meetings for 2013. Long-time employees representing almost 100 years of experience retired from our motor vehicle department in 2012, which makes training of the newer motor vehicle clerks another top priority for 2013. As always, the Office will continue to refine our election procedures and training so we can continue to conduct excellent elections. Finally, we expect online access to our recorded records to be available via subscription around the start of the Second Quarter.

Sheriff

The Garfield County Sheriff's Office is committed to providing the same level of excellent law enforcement services to the community in 2013 that is has traditionally. We will continually evaluate our budget to sustain all necessary programs, and we will spend only those funds necessary to accomplish our goals, returning any unspent funds to the County's General Fund. We anticipate the completion of the control systems upgrade in the jail and courthouse this year. We will look to the future and plan for anticipated changes on a regular basis.

Treasurer and Public Trustee

Our focus in the Office of Treasurer and Public Trustee for 2013 is to expand the use of technological and digital resources to maintain data integrity and to promote efficiency within the Office. To increase the ease of paying taxes, we are partnering with a new vendor to allow credit card and e-check payments online and the same services for walk-in customers. Citizens will be able to pay property taxes online as a result of these upgrades. Likewise, we plan to utilize electronic banking for the collection of Public Trustee fees from foreclosing attorneys and for payment of redemption money to tax lien sale investors. To improve the storage and retrieval of historical data we will transfer data to digital storage using Laserfiche software. We will continue to encourage employee development with training on relevant Colorado Revised Statutes and treasurer-specific software programs. Finally, we will continue responsible stewardship of public funds

through continued use of the Investment Advisory Board, diligent review of the County's Investment Policy, and constant communication with the County's investment advisor. Through these efforts, we seek a reasonable but safe return on invested capital given the limitations of the current interest rate climate and the requirements of the Public Deposit Protection Act (PDPA).

Department Work Plan Highlights 2013

Airport

- Airport Master Plan
- Fog seal asphalt / Runway, taxiway, apron
- Automate inspection forms
- Maintain airfield to FAA safety standards

Community Development

- Initiate Phase I of the Energy Master Plan
- Implement County economic development program
- Increase public access to public building & planning documents via EnerGov web portal & on-line application submittal
- Complete & Implement newly revised Land Use Code
- Complete Web Host & Support for newly revised Land Use Code
- Continue policy support to BOCC for potential listing of the Greater Sage Grouse and other federal policy initiatives

Communications

- Create a strategic vision and operational plan for Garfield County communications and build a Communications Department to fulfill the needs of the county
- Develop and implement policies for county communications including media relations, website standards and privacy, ad design and content standards, logo usage, photograph usage, and social media
- Establish a system to provide consistent and beneficial information to the public and media, including press releases, media advisories, support for emergency communications, press conferences and public events
- Increase transparency and improve community relations
- Manage, develop and increase services and freshness of information on the county's public-facing websites including the main county site, airport and fair websites
- Continue management of and enhancement of internal communications including the Intranet, *County Pages* newsletter and employee relations

Criminal Justice Services

- To implement evidence based practices to promote positive changes in behavior to reduce new crime and improve public safety
- Provide an in-lieu of jail sentence for offenders be able to continue support of their obligations
- Provide housing and supervision for sex offenders that would otherwise be paroled homeless
- Improve facility to remedy structural defects, ensure ADA compliance, increase efficiencies and provide adequate storage for work ender program
- Provide manpower needs for community based projects

Finance

- Enhance the County's financial management function, providing improved analysis and reports to: assist in the development of a long-term financial strategic plan, the establishment of financial policies, and provide a financial framework for ongoing decision making and monitoring of performance
- Implement new modules in NWS to improve employee access to payroll and benefit information
- Continue to evaluate work flow processes for efficiency, productivity and internal control improvements
- Implement an internal audit function
- Foster accountability and fiscal responsibility throughout the organization through collaboration and education.

Human Resources

In 2013, the Human Resources will continue to focus on the people aspect of the organization by performing the strategic and tactical functions mentioned above and focusing on the following improvements in service:

- Additions of employee skill training certification programs and online classes
- Remaining up-to-date on the rapidly changing federal and state healthcare laws, and employment statutes
- Installation and routine use of Laserfische and other technologies for improved personnel record keeping and benefits administration
- Updating of the Personnel Policies and Procedures Manual

Human Services

- Implement Federal, State, and County Human Services Programs by providing quality services, within the parameters of approved allocations and funding sources, in ways that best meet the needs of Garfield County residents
- Streamline operations for more efficient and effective service delivery; i.e.: contract with Discover Goodwill for LEAP Program Management and transfer of position from Child Support Enforcement to Economic Security
- Expand the Economic Security Division Fraud Unit to ensure that only qualified recipients benefit from public assistance. County retains a percentage of recoveries from substantiated fraud investigations
- Add 2 FTE – 1 Supervisor and 1 Eligibility Technician to meet demand of increased caseloads and for expansion of the Fraud Unit
- Includes $63,000 toward Colorado West Substance Abuse Case Management Plan, from County Portion of Human Services Fund Balance, pending BOCC approval as a statutorily appropriate service for the Community
- Conservative approach to Human Services Fund Balance Administration due to projected lengthy recovery from the recession
- Integrate Differential Response with the Colorado Practice Model and begin training/mentoring of other County Child Welfare Division as assigned by State.

Information Technology

- Bring the County's infrastructure to a more consistent state
- Maintain or replace equipment and software to assure optimal levels of performance

- Increase skill levels of IT staff by means of classroom instruction and other learning opportunities
- Keep ahead of storage and backup requirements as data continues to grow
- Continue to take advantage of opportunities to improve processes and consolidate equipment

Motor Pool

- Continue to work towards incorporating CNG into Motor Pool Fleet
- Evaluate and update current processes to meet current needs.

Oil and Gas

- Implement more efficient, automated, review and correction process for DOLA residency reports to ensure County receives its share of severance taxes. Develop efficient, coordinated, approach with cities and towns.
- Proactively engage and collaborate with other county departments to most effectively serve the interests of county residents. Continue building upon the internal oil and gas coordination process.
- Provide support to Air Emissions study. Coordinate industry/university communications and planning; Participate in process to obtain land access agreements for experiments to be conducted.
- Continue to foster Energy Advisory Board success to proactively address issues and provide educational programs. Continue collaborating with Community Counts to cohesively meet our citizen's needs.

Procurement

- Continued implementation of the new procurement code to build and maintain an open, fair, timely, and transparent procurement process and development of a strategic procurement plan as well as develop internal policies and procedures
- Implement the NWS contracts module to improve contract management functions and enhance the ability to provide timely and accurate information to the County departments, BOCC and to the public
- Community outreach to ensure that all local vendors have the access, tools, and the understanding of the procurement code to have the opportunity to do business with Garfield County.

Public Health

- Immunization program model shift
- Air monitoring program ongoing
- Continuation of community assessment CHAPS (Community Health Assessment Planning System)
- Dental health community grant and work on going
- Live-Well community grant

Public Works and Facilities

Engineering

- Continue to provide construction management and contract administration for various county capital projects
- Provide engineering review and assistance for various county capital projects and
- Continue to be pro-active in project support

Facilities Management

- Develop a facilities management plan
- Continue to build and train facilities team for county's growing campuses and

- Develop tracking system for maintenance repairs and work orders

Fairgrounds

- Continue to provide an outlet for community events
- Promote the fairgrounds as a multi-use facility and
- Provide safe functional and clean facilities

Solid Waste Disposal

- Draft Strategic Solid Waste Management Plan identifying potential development and operational efficiencies to strengthen and improve the current operations to maximize the financial sustainability of the operation and preservation of remaining airspace
- In accordance with the Clean Air Act, continue to pursue Title V permitting to assure continued compliance for future waste streams
- Continue to monitor landfill gas (LFG) generation and conduct appropriate mitigation efforts to prevent levels that exceed regulatory standards.

Vegetation Management

- Noxious Weed Program-Tamarisk/Russian-olive projects, Cost-share with private landowners, public land management agency partnerships, County roadside treatments, education and information programs
- Cooperative Mosquito Program-partnership with all 6 municipalities in 10th year designed to minimize public exposure to West Nile Virus
- Youth Conservation Corps - a BOCC initiated program to provide job opportunities and to assist public land management agencies with conservation work.

Road and Bridge

- Continue to evaluate and categorize the county road system and assets to enable better project and maintenance planning
- Work with the oil and gas industry to identify potential degradation of roads
- Continue to improve administrative processes in the organization
- Optimize the use of available resources both internal and external
- Minimize the number of customer concerns
- Ensure a highly motivated staff.

Detailed Multi-year Road and Bridge Maintenance Plan

CR #	Name	Description	Estimated Cost
	2013		
101	White Hill Road	Asphalt/Leveling	35,000
102	Missouri Heights	Asphalt	510,000
110	Old Dump Road	Asphalt/Leveling	95,000
114	CMC Road	Asphalt	345,000
129	Lower No Name Road	Asphalt	100,000
129	Upper No Name Road	Asphalt	60,000
238	Slaughter Gulch	Asphalt	55,000
241	E. Elk Creek	Asphalt/Leveling	210,000
244	Fravert Res	Asphalt	195,000
296	Dokes Lane	Asphalt	45,000
317	Beaver Creek	Asphalt	410,000
342	Fairview Road	Asphalt	220,000

346	Lower Airport Road	Asphalt	650,000
233, 291, 296	Stephens Loop	Asphalt	325,000
	Battlement Mesa	Chip	200,000
101	Whit Hill Road	Chip	14,000
110	Old Dump Road	Chip	40,000
112	Crystal Springs Mountain Road	Chip	95,000
241	East Elk Creek	Chip	50,000
	2014		
100	Catherine Store Road	Asphalt	272,580
103	Crystal Springs Road	Asphalt	300,000
113	Cattle Creek Road	Asphalt	736,204
210	Mile Pond	Start on Rebuild	500,000
214	Peach Valley	Pave/2" Level	675,000
241	Elk Creek Road	Asphalt	200,000
293	N Graham Road	Asphalt	150,000
294	S Graham Road	Asphalt	150,000
312	Garfield Creek	mill/gravel/4"mat	1,500,000
314	Alkali Creek	level/chip	450,000
306	Spring/Wallace Creek	mill/gravel/4"mat	650,000
462	Pear Court (Mountain Shadows)	level/chip	20,000
463	Peach Court (Mountain Shadows)	level/chip	12,000
464	Cherry Court (Mountain Shadows)	level/chip	9,000
465	Apricot Court (Mountain Shadows)	level/chip	4,000
466	Apple Drive (Mountain Shadows)	level/chip	7,000
467	Plum Drive (Mountain Shadows)	level/chip	5,000
	2015		
108	Thompson Creek	Asphalt	630,000
113	Cattle Creek Road	Asphalt	945,930
154N	Old Highway 82	Asphalt	225,000
154S	Old Highway 82	Asphalt	275,000
226	Grass Valley Road	Asphalt	250,000
243	Main Elk Creek	Asphalt	500,000
245	BufoRoad Road	Asphalt	250,000
335	Colorado River Road	overlay/4" mat	650,000
333	Hunter Mesa (north)	Gravel/ 4" mat	500,000
366	Riverbend Drive (Riverbend)	level/chip	50,000
367	Pinon Run (Riverbend)	level/chip	7,000
368	Glenn Eagle Circle (Riverbend)	level/chip	50,000
	2016		
103	Crystal Spring Road	Asphalt	777,477
111	Prince Creek Road	Asphalt	295,000
162	La Casita Road	Asphalt	250,000
226	Grass Valley Road	Asphalt	250,000
243	Main Elk Creek	Asphalt	500,000
335	Colorado River Road	overlay/4" mat	650,000
321	Taughenbaugh Mesa	mill/gravel/3" mat	450,000

357	Remington St (Rifle Village South)	level/chip	57,000
357A	Village Drive (Rifle Village South)	level/chip	80,000
357B	Colt Drive (Rifle Village South)	level/chip	25,000
357C	Browning DRIVE (Rifle Village South)	level/chip	15,000
357D	Shotgun Drive (Rifle Village South)	level/chip	35,000
	2017		
113	Castle Creek Road	Asphalt	194,370
125	Drivey Park Road	Asphalt	150,000
168A, 168B, 168C	Sun King Drive	Asphalt	610,005
226	Grass Valley Road	Asphalt	250,000
243	Main Elk Creek	Asphalt	500,000
335	Colorado River Road	overlay/4" mat	650,000
311	Divide Creek	mill/gravel/4" mat	500,000
346	Rifle-Silt Road (331 to 315)	level/chip	400,000

Section III – BUDGET PREPARATION

Annual Budget Process

Garfield County prepares a budget for the forthcoming fiscal year as required by Local Government Budget Law of Colorado. The Finance Department head is designated as the responsible party for preparing the budget and submitting to the Board of County Commissioners. Preparing the budget is a lengthy process that begins in the second quarter and culminates in the final presentation of the budget in December of the current year. The County's budget development process provides a comprehensive and participatory methodology for creation of a budget plan that addresses the needs of residents through effective management of County resources. The budget process provides ample opportunity for public review and comment.

First a discussion takes place with the Board of County Commissioners to review preliminary projections and establish the approach in preparing the budget. The purpose of this discussion is for the BOCC to provide direction on short-term and long-term planning, provide guidelines for developing the budget and to define priorities to aid in final decision-making.

Budget Framework

Guidance provided during this discussion includes defining policy directives in terms of broad goals, specific projects and staffing levels for 2013, long range objectives for 2014 and beyond. Financial strategies, contingency planning and desired reserve levels, debt issuance and management are also considered. Guidance on the preferred budget approach defines the relationship between revenues and expenditures i.e. policy on balancing the budget, and the budget methodology used as the basis for initializing the budget within the accounting system.

The direction received from the BOCC is then presented to Elected Officials and Department Heads at the annual budget kick-off meeting. At this meeting, budget managers for all County offices and departments are provided with the forms, schedules and instructions they need to prepare their budget for the upcoming year. The calendar for the preparation of the 2013 budget was as follows:

Event/purpose	Date/Deadline	Responsibility
Provide direction and guidance on budget development	June 12	BOCC
Budget Kick-Off Meeting – present direction and process to Dept's and E.O.'s	June 20	Budget Officer
Base budget information due	August 31	Department and Office Budget Managers
Review preliminary budget numbers with Dept's	Sept 4-12	Budget Officer, BOCC Representative, Budget Managers
Present Proposed Budget	October 3	BOCC, Budget Officer
Elected Official Budget Presentations	October 10	BOCC, E.O.'s
Public Hearings and continued budget review	October and November	BOCC, Dept's, Budget Officer
Finalize budget for adoption	December 3-7	Budget Officer
Adopt Budget	December 10	BOCC

During the County's strategic planning process, departments and offices define their goals and objectives for the upcoming year. These goals and objectives assist the budget managers in preparing their department or office budgets and are detailed in Section II – STRATEGIC PLAN. All revenue, operating and capital expenditure and staffing budgets are submitted to the Finance Department Head by the deadline established in the budget calendar (C.R.S. 29-1-105).

This expenditure and revenue data is then compiled by fund, reviewed and modified as needed and a consolidated preliminary countywide budget model is prepared. Various budget scenarios are then developed using different revenue, expenditure and fund balance assumptions in conjunction with the budget goals and objectives of the Board of County Commissioners.

In addition to operational and personnel-related expenses, non-recurring expenditures must also be submitted. Non-recurring expenditures include specific expenses that are not recurring operating expenditures, but are generally one-time purchases such as capital equipment, infrastructure or facility projects, or other special projects. Requests for these one-time expenditures are submitted using a capital expense request worksheet. If a non-recurring expenditure was budgeted for the current year, but the full expenditure has not occurred (e.g. a project was not completed this year and must be completed the next year), this expenditure will not automatically carry forward. It must be re-budgeted.

Once the preliminary budget numbers have been received a series of reviews takes place with each of the departments, County Administration and a representative from the BOCC.

Financial Policies

Purpose

The purpose of Garfield County's financial policies are to serve as a foundation for long and short range planning, facilitate decision making, and provide direction to staff for handling the County's day-to-day financial business. These policies also serve as a blueprint to achieving the fiscal stability necessary to carry out the County's mission, vision and values. Because of the broad and diverse nature of the County's offices and departments it is critical to have written, clearly defined, financial policies which minimize the risk of developing conflicting or inconsistent goals and objectives causing negative impacts on the overall financial position of Garfield County. Garfield County's financial policies are as follows:

Auditing and Financial Reporting

- An independent audit will be performed annually in accordance with State law (C.R.S. 29-1-603).
- The County's accounting system shall be maintained in conformance with Generally Accepted Accounting Principles (GAAP) established by the Governmental Accounting Standards Board (GASB) and with the goal of obtaining an unqualified opinion from the independent auditor.
- The County will produce its Comprehensive Annual Financial Report (CAFR) in conformance with GAAP.

Fund Accounting

Pursuant to GASB 34 the principal role of funds in the new financial reporting model is to demonstrate fiscal accountability. While there are no limits to the number of individual funds a government elects to use, a basic principle of governmental accounting recommends that the entity use the smallest number of individual funds possible, consistent with its particular circumstances. Garfield County has 29 funds, which are broken out into three classifications: Governmental, Proprietary and Fiduciary Funds.

The general ledger is organized on the basis of these funds and the fund's classification, and maintained in conformance with GAAP. Each fund is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that consist of assets, liabilities, fund equity, revenues and expenditures. The fund structure in the audited financial statements is different from the budgetary fund structure since the County does not budget for Agency Funds or Asset and Liability Funds. Therefore, these funds are not included in the budget document. For the purposes of the budget there are 19 funds.

In accordance with GAAP, the County's General Fund is considered a major fund. Other major funds include the Road and Bridge Fund, Human Services Fund, Oil & Gas Mitigation Fund and Capital Expenditures Fund. If a fund is not considered to be a major fund it is categorized as a non-major fund. Funds must be reported as major funds if they meet both of the following criteria:

- An individual governmental fund reports at least ten percent of any of the following: a) total governmental fund assets, b) total governmental fund liabilities, c) total governmental fund revenues, or d) total governmental fund expenditures.
- An individual governmental fund reports at least five percent of the aggregated total for both governmental funds and enterprise funds of any one of the items for which it met the ten percent criterion.

Special revenue funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. The County's enterprise fund, Solid Waste Disposal Fund, is used to report the activity for which a fee is charged to external users for goods and services. The County's internal service fund, Motor Pool Fund, is used to report the activity that provides good and services to other funds and departments (functional units). Agency funds are used to report resources held by the reporting government in a purely custodial capacity, which is why they are not included in the budget process. Agency funds typically involve only the receipt, temporary investment, and remittance of fiduciary resources to individuals, private organizations, or other governments. Garfield County funds are listed as follows:

GOVERNMENTAL FUNDS

General Fund

- 100 – General Fund

Special Revenue Funds

- 119 – Public Health Fund
- 120 – Road and Bridge Fund
- 121 – Human Services Fund
- 123 – Community Events Fund
- 124 – Conservation Trust Fund
- 125 – Emergency Reserve Fund
- 126 – Airport Fund
- 127 – Clerk & Recorder EFTF Fund
- 128 – Traffic Study Fund
- 129 – Livestock Auction Fund
- 130 – Commissary Fund
- 133 – Retirement Fund
- 135 – Oil and Gas Mitigation Fund
- 136 – Garfield County Grant Fund
- 150 – Capital Expenditures Fund
- 187 – Traveler's Highland PID Fund

PROPRIETARY FUNDS

Enterprise Fund

- 200 – Solid Waste Disposal Fund

Internal Services Fund

- 210 – Motor Pool Fund

Department/Fund Matrix

Shown below is a matrix correlating the relationship between the County's departments and its governmental funds.

	FUND												
OFFICE/DEPARTMENT	**General**	**Public Health**	**Road & Bridge**	**Human Services**	**Community Events**	**Conservation Trust**	**Emergency Reserve**	**Airport**	**Clerk & Recorder EFTF**	**Commissary**	**Retirement**	**Oil & Gas Mitigation**	**Capital**
BOCC	✓										✓		
County Manager	✓										✓		
County Attorney	✓										✓		
District Attorney	✓												
Assessor	✓										✓		
Coroner	✓										✓		
Clerk and Recorder	✓								✓		✓		
Surveyor	✓										✓		
Sheriff	✓									✓	✓		
Treasurer	✓										✓		
Human Services				✓							✓		
Public Health		✓									✓		
Airport								✓			✓		
Communications	✓										✓		
Community Corrections	✓										✓		
Community Development	✓										✓		
Oil and Gas	✓										✓		
Public Works	✓										✓		
Road and Bridge			✓			✓					✓		✓
Engineering	✓										✓		
Facilities	✓										✓		
Finance	✓										✓		
Information Technology	✓										✓		
Procurement	✓										✓		
Public Trustee	✓										✓		
Human Resources	✓										✓		

The following funds were not included as they have a zero balance or are 'pass through' funds: Traffic Study, Livestock, and Garfield County Grant Fund.

Basis of Accounting and Budgeting

The basis for accounting for governmental funds is modified accrual. The basis for accounting for proprietary funds is full accrual with the exceptions of depreciation and amortization. Revenues are recognized in the accounting period in which they become "available and measurable."

The basis for budgeting is full accrual. All operating and capital expenditures and revenue are identified in the budgeting process because of the need for appropriation authority.

Balanced Budget Definition

According to C.R.S. 29-1-103 no budget adopted shall provide for expenditures in excess of available revenues and beginning fund balances. In 2013 the Garfield County Board of Commissioners defined a balanced budget as one where the operating and capital expenditures do not exceed revenues. Discretionary items only are to be expended from fund balance.

Amending the Budget

Per Colorado State Statute C.R.S. 29-1-110 expenditures must not exceed appropriations approved by the Commissioners. The appropriations are established by classification and function. If any increase to the adopted budget is needed, a supplemental budget and appropriation must be approved by the Board of County Commissioners at a public hearing, with prior published notice of the proposed change (C.R.S. 29-1-109). Elected officials and department heads may reallocate budgets within an appropriation without the approval of the Board of County Commissioners.

A budget amendment will increase or decrease budget appropriations adopted by the Board of County Commissioners. Budget appropriations may be adjusted due to the following:

- Appropriation Transfers – the transfer of appropriated budget from one or more spending agencies in a fund to one or more spending agencies in another fund or between spending agencies within a fund (C.R.S. 29-1-109 1a).
    - Used when a unit is identified as having insufficient budget dollars while at the same time another appropriation unit is identified as having an excess budget.
- Supplemental Appropriations – if, during the fiscal year, unanticipated revenues that were not assured at the time of the adoption of the budget from any source other than the local government property tax mill levy are received or if the beginning fund balance is in excess of the budgeted fund balance, the result is additional available revenues (C.R.S. 29-1-109 1b).
    - Used when a policy, law, statute, or court ruling becomes effective which mandates expenditures that were not anticipated or budgeted.
    - Used when an expenditure item is essential to the operation of a County office or department that was neither anticipated nor budgeted.
    - Used when revenue is received and designated for a particular purpose that was neither anticipated nor budgeted.
- Budgetary Decreases – if revenues are lower than anticipated in the adopted budget (C.R.S. 29-1-109 1c).
    - Used when the projected revenue shortfall is large enough that it would cause a shortfall for a fund or for a program dependent upon it.

According to Colorado State Statute (C.R.S. 30-25-202), moneys credited to the Capital Fund shall not revert or be transferred to any other fund. Likewise, no transfers are allowed from the General Fund into the Road

& Bridge Fund per State Law (C.R.S. 30-25-106), and no transfers are allowed from the Road & Bridge Fund into the Capital Fund (C.R.S. 30-25-202 (1)).

Monitoring the Budget

Performance against budget is monitored on a regular basis. Each month the Finance department provides financial reports to the BOCC including review of each fund and department's performance against budget and in-depth analysis of any significant variances. Finance works closely with department personnel to fully track actual against budget throughout the year.

Other Budgetary/Financial Policies

Garfield County adheres to the following policies for the purposes of financial planning and budget preparation:

- **Fund Balances**

Fund balance is defined as the difference between assets and liabilities.

A number of Garfield County fund balances and the spending from the funds are restricted or committed in their use as follows:

Fund	Restriction
Public Health	Legislative
Road and Bridge	Legislative
Human Services	Legislative
Conservation Trust	Legislative
Emergency Reserve	Legislative
Garfield County Grants	Federal and State Grant
Capital Expenditures	Legislative
Airport	BOCC Resolution
Community Events	BOCC Resolution
Clerk and Recorder EFTF	BOCC Resolution
Traffic Study	Traffic Impact Fees Resolution
Livestock Auction	BOCC Resolution
Commissary	BOCC Resolution
Retirement	BOCC Resolution
Oil and Gas Mitigation	BOCC Resolution
Travelers Highland PID	BOCC Resolution

Uncommitted or unrestricted fund balance exists only in the General Fund.

Each fund should maintain a fund balance at a level that will provide for a positive cash balance throughout the fiscal year, which will reduce the likelihood of having to enter into short-term debt to pay for current operating expenditures or so major unplanned occurrences will not jeopardize the financial position of the County.

In order to meet emergency obligations, avoid interruptions in cash flow, generate interest income, and maintain a sound bond rating, the County shall maintain an unassigned fund balance in its General Fund plus Oil & Gas Mitigation Fund of one third of the County's total General Fund expenditures. GFOA recommended practice is at a minimum no less than five to fifteen percent of regular General Fund operating revenues, or no less than one to two months of regular General Fund operating expenditures. Due to the volatile economy driven by the Oil & Gas Industry, Garfield County requires an unassigned fund balance in the General Fund in excess of these recommended minimums.

Fund balance may be used as appropriate (and approved by the Board of County Commissioners) under sound management practices when current revenues are not adequate to cover current expenditures.

Garfield County will maintain an emergency reserve in an amount equal to at least three percent of fiscal year spending in accordance with the provisions of Article X, Section 20 of the State Constitution (TABOR Amendment).

- **Revenues**

The County should strive to maintain a diversified and stable revenue base; to the extent it has the legal authority to do so and will pursue revenue-raising strategies which will help to reduce dependence on property and sales tax revenues.

All revenue projections should be realistically calculated and budgeted.

Funding through grants is encouraged as a means of financing a project or one-time expenditures. The County should, however, discourage the use of intergovernmental grant assistance for routine, ongoing operational costs.

- **Fees and User Charges**

The County will set its fees and user charges to recover, at a minimum, the variable costs of services in order to reduce reliance on property and other taxes.

The County should charge fees and user charges when it is allowable, when a limited and specific group of beneficiaries can be identified or when it is feasible to charge beneficiaries for services rendered. To the extent possible, fee levels should be set to recover the full costs of the services provided, unless it is deemed necessary or desirable to subsidize the service.

The capital and operating budgets of enterprise funds (i.e., Solid Waste Disposal Fund), shall not be subsidized by the General Fund and shall be supported wholly by fees and charges generated by the enterprise.

As part of the budget process, the County shall annually review the fees and user charges. All changes to the schedule of fees and charges must be approved by the Board of County Commissioners.

- **Operating Expenditures**

The County will pay all current expenditures with current revenue.

The County will maintain a budgetary control system to ensure adherence to the budget and will make timely reports available to management, which compare actual revenues and expenditures to budgeted amounts.

The County will encourage the use of technology and capital investment programs that are cost effective and will manage the growth of operating costs.

All wage line items are budgeted and utilized by each department and office subject to the following terms and conditions:

a. No transfer shall be allowed or recognized by Garfield County Finance department to the extent such transfer would occur between wage line item and the operating line item of the individual departments or offices.
b. All expenditures authorized by individual department heads or elected officials shall be accomplished in a manner consistent with Section III of the Personnel Policies and Procedures

Manual, as set forth in resolution 2009-77; the Pay Administration Philosophy Strategy and Guidelines ; and the compensation plan approved by the BOCC and individual elected officials for the year 2013.

c. All expenditures from individual department and office wage line items shall occur only if the Garfield County Finance Department approves such expenditures consistent with Section III of the Personnel Policies and as reflected in the Pay Structure and the Pay Administration Philosophy, Strategy and Guidelines.

Staffing shall not exceed the authorized level. An increase in headcount must be authorized by the BOCC either through the budgetary process or by separate consideration and approval during the year.

- **Capital Improvements**

The County will plan for its capital needs into the future in order to address needs and to earmark revenues.

Elected official offices and departments shall request items meeting the definition of capital assets through the annual strategic planning process.

The County will strive to fund capital improvements on a pay-as-you-go basis in order to enhance its financial condition and bond rating.

An asset is classified as a capital asset if the cost is greater than $5,000, has a useful life greater than one year, is new construction or an addition, or is an asset repair that will effectively change the capacity or life of that asset by more than 25%. Capital asset classification applies to individual items rather than to a group. These assets are tracked using the County's finance and accounting software program.

- **Debt**

The registered, qualified voters of the County must approve issuance of debt.

Debt will not be used to finance current operating expenses. Debt should only be used for the construction of capital facilities or the purchase of capital assets. In general, the assets should not be recurring capital replacements, such as vehicles.

The County will confine long-term borrowing to major capital purchases or projects that cannot be financed from current revenues. The County should exhaust all possible resources, such as grants and pay-as-you-go funding, before borrowing funds.

The Board of County Commissioners is authorized to execute lease agreements on behalf of the County.

When debt is approved by the voters, the County will make every effort to obtain the best possible rating and to maintain a favorable rating through prudent financial management.

- **Cash and Investments**

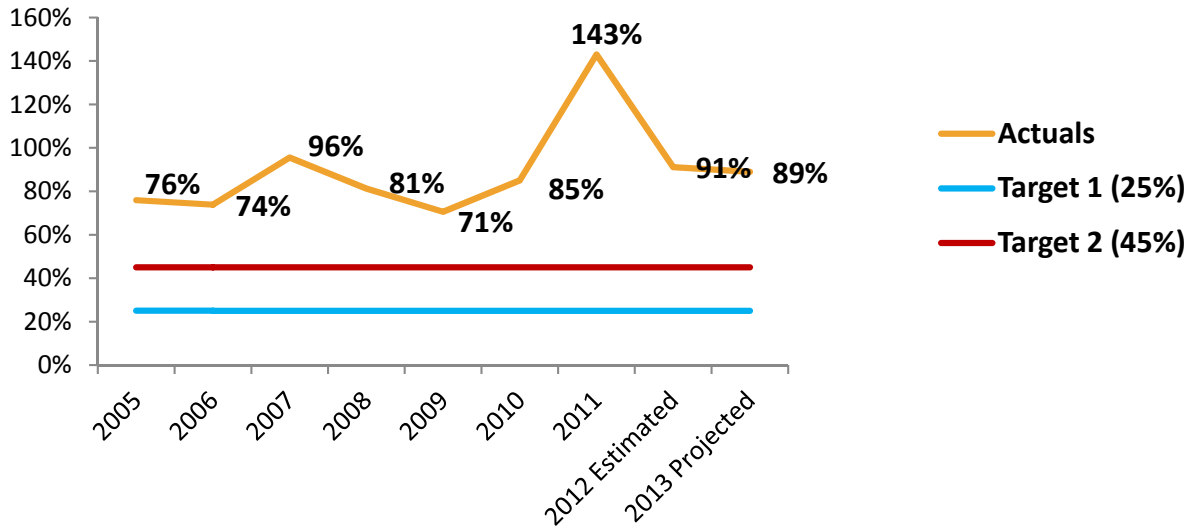
The BOCC authorizes the Garfield County Treasurer to invest any or all of the funds coming into the possession of the Garfield County Treasurer's Office in a manner which complies with applicable state law and the Garfield County investment policy. The Garfield County investment policy establishes the delegation of authority for investment, the conflict of interest policy for investment, and designated specific eligible investments, transactions and institutions for investment.

Financial Performance Measures

As part of its long-term financial planning policies the budget is prepared and analyzed using several financial performance measures.

Fund Balance to Total Expenditures Ratio

This ratio measures the County's ability to meet annual expenditures with end-of-year (EOY) fund balance. A preferred trend of 25% to 45% will help insulate the County from unforeseen economic downturns and provide funds for large scale purchases without the need for borrowing. The formula used is EOY Fund Balance/Total Expenditures (net of interfund transfers). As can be seen by the chart below, the County experiences great volatility in this ratio but stays well above the targets.



Fund Balance to General Fund Expenditures Ratio

As outlined in the Long-term Financial Planning section of this document, the County is required to maintain an unassigned fund balance in its General Fund plus its Oil and Gas Mitigation Fund of at least one third of the County's total general fund expenditures. At the end of 2011 the unassigned fund balance in the General Fund was $33,469,539 and is expected to be at a similar level in 2012 and 2013. This alone is 67% of the General Fund expenditures. The unassigned fund balance of the Oil and Gas Mitigation Fund is projected to be $12,908,554. These two funds are 94% of the County's total general fund projected expenditures for 2013.

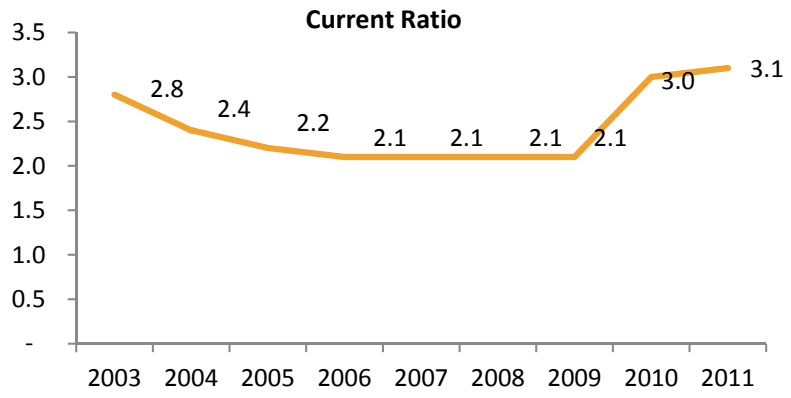
Fund Balance to General Fund Revenues Ratio

The County's financial policy guidelines also require it to maintain an unassigned fund balance in the general fund in excess of between 5 and 15 percent of total General Fund revenues. At the beginning of 2013 the County's unassigned fund balance in the General Fund is projected at 60% of regular general fund operating revenues. The General Fund had an excess of revenues over expenditures of approximately $6 million in 2013 and should provide the County with more than sufficient working capital to meet the 2013 goals and objectives and provide a stable and quality level of service.

Current Ratio

The current ratio measures the County's ability to pay back its short-term liabilities (debts and payables) with its short term assets (cash and receivables). Although the target for this ratio is commonly 2:1, in an environment where industries are cyclical as is the case in Garfield County, the goal is to maintain a higher

current ratio. Garfield County's current ratio at the end of 2011 was 3:1 indicating a very strong position. The projected ratio for 2012 and 2013 will remain above 2.0.



Long Term Financial Planning

As mentioned previously, the financial health of Garfield County is significantly dependent upon oil and gas activity. Approximately 50% of the County's total revenue is related to property tax, and almost three quarters of property tax revenue is associated with the oil and gas industry. Because of this, Garfield County has built up a healthy fund balance to assure stable levels of service to Garfield County citizens, stable employment and benefits for its employees, and a strong assurance it will not need to ask the tax payers for tax increases to pay for the growing needs of the County during the expected downturn in our local economy.

In order to meet emergency obligations, avoid interruptions in cash flow, generate interest income, and maintain a sound bond rating, the County has determined it will maintain an unassigned fund balance in its General Fund plus its Oil and Gas Mitigation Fund of one third of the County's total General Fund expenditures.

Due to the volatile economy driven by the oil and gas industry, Garfield County also strives to maintain an unassigned fund balance in the general fund in excess of between 5 and 15 percent of total General Fund revenues.

Looking forward, the County sees a need for constant re-evaluation of its projects and programs. Projects and programs are revisited, re-evaluated and prioritized during the annual strategic planning process and in preparation for the budget. The County emphasizes continuous improvement of work processes to ensure that the County is providing the best service possible at the lowest possible cost.

Budget Summary

The Garfield County adopted 2013 budget appropriated $116,693,384 in funding as follows:

FUND	Appropriation
GENERAL	$ 49,522,635
PUBLIC HEALTH	2,647,636
ROAD & BRIDGE	27,360,207
HUMAN SERVICES	22,218,825
COMMUNITY EVENTS	350,842
CONSERVATION TRUST	190,000
EMERGENCY RESERVE	350,000
AIRPORT	1,681,533
CLERK & RECORDER EFTF	7,900
LIVESTOCK AUCTION	613,000
COMMISSARY	130,000
RETIREMENT	1,330,989
OIL & GAS MITIGATION	4,042,019
CAPITAL EXPENDITURES	2,991,689
TRAVELER'S HIGHLAND PID	100,920
SOLID WASTE DISPOSAL	1,236,959
MOTOR POOL	1,918,230
TOTAL APPROPRIATION	**$ 116,693,384**

The 2013 budget estimates $107,938,349 in revenues. The difference ($8,755,035) is taken from fund balances and will be used for Road and Bridge projects carried forward from 2012 and infrastructure improvements within the municipalities. The operating and capital budgets are, therefore, balanced.

Overall expenditures, net of interfund transfers, have decreased $29 million from the 2012 amended budget. Of this $15.7 million is attributed to the retirement of two series of Certificates of Participation (COPS) and $12.3 million to the Interstate 70 Interchange construction project.

The County's operating expenditures are budgeted at $91,835,477, a decrease of approximately $7.6 million (7%) from the 2012 amended budget. Operating efficiencies and prudent cost reductions produced this result.

Capital expenditures in support of operations, including replacement capital, have also decreased by over $2 million. Part of this savings is attributed to interest payments no longer owed because of the retirement in 2012 of all of the County's long-term financial obligations. Road and Bridge capital expenditures, however, have increased with $13,350,000 budgeted for infrastructure improvements alone. Other significant capital expenditures include the replacement of the central control board at the County jail, parking improvements on Colorado Avenue in Glenwood Springs, and multiple upgrades at the County fairgrounds in conjunction with the 75th Anniversary of the Garfield County Fair and Rodeo.

Discretionary expenditures total $4,892,861 and have increased in 2013 by more than $3 million. These include the funding of an air monitoring study in collaboration with Colorado State University and the aforementioned grants to municipalities for specific infrastructure improvements.

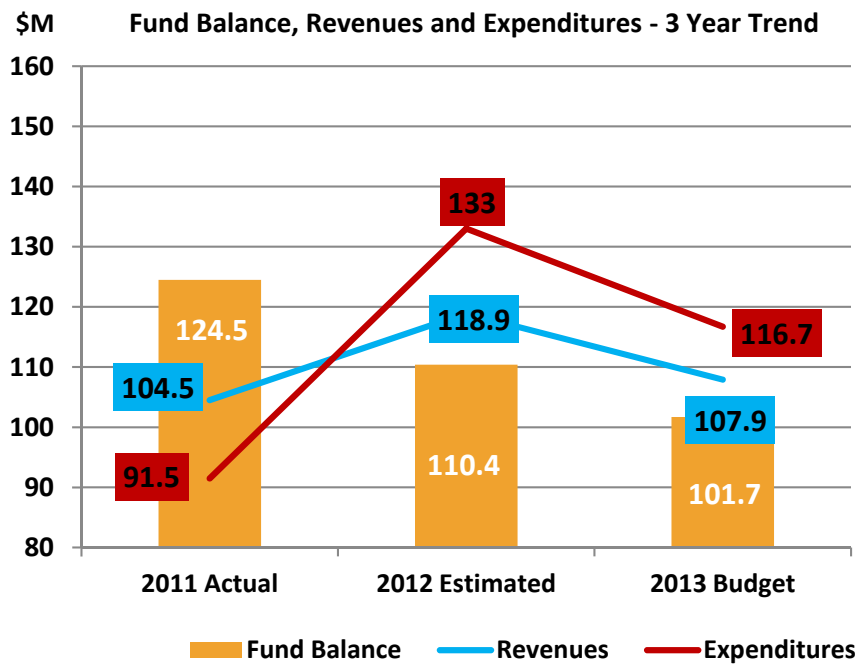
The total personnel budget remains unchanged from 2012 notwithstanding increases in health insurance costs and a budgeted 3% County-wide pay increase. Pay increases will be based on performance and subject to separate review and approval by the Board of County Commissioners in March, 2013. The total budgeted headcount for 2013 is 486, an increase of 1 full-time employee. The change in headcount includes downsizing of mid-level management in favor of staff positions including those within a new Communications Department.

Overall the 2013 budget enables Garfield County to continue to provide high levels of service to its citizens, invest in prudent capital improvements, support municipalities with key infrastructure projects and maintain its strong financial position.

Combined Statement of Revenues, Expenditures, and Changes in Fund Balance

includes interfund transfers

	2011 Actual	2012 Estimated	2013 Budget
Revenue			
Taxes	58,345,703	60,072,328	64,492,231
Licenses and Permits	313,256	253,965	254,000
Intergovernmental	28,387,939	34,631,565	28,367,366
Charges for Services	8,983,579	8,735,622	9,113,296
Fines and Forfeitures	113,150	111,500	112,560
Investment Earnings	900,050	926,711	1,075,666
Contributions	1,632,376	1,315,739	865,731
Miscellaneous Revenue	5,805,845	12,865,857	3,657,499
Revenue Totals	104,481,898	118,913,287	107,938,349
Expenditures			
Salaries and Wages	22,847,960	24,335,802	26,278,250
Employee Benefits	10,805,925	11,099,708	12,016,130
Professional & Tech Services	9,202,759	11,685,242	12,350,839
Purchased Property Services	1,576,628	1,945,327	2,143,570
Other Purchased Services	4,956,389	5,137,755	5,673,563
Supplies	5,171,790	5,819,070	5,568,645
Property/Fixed Assets	9,454,617	36,434,223	20,179,889
Other Expenses	27,508,972	36,546,445	32,482,498
Expenditure Grand Totals	91,525,040	133,003,572	116,693,384
Excess Revenue o/(u) Expenditures	12,956,858	(14,090,285)	(8,755,035)
Fund Balance at year end	124,533,774	110,443,489	101,688,454

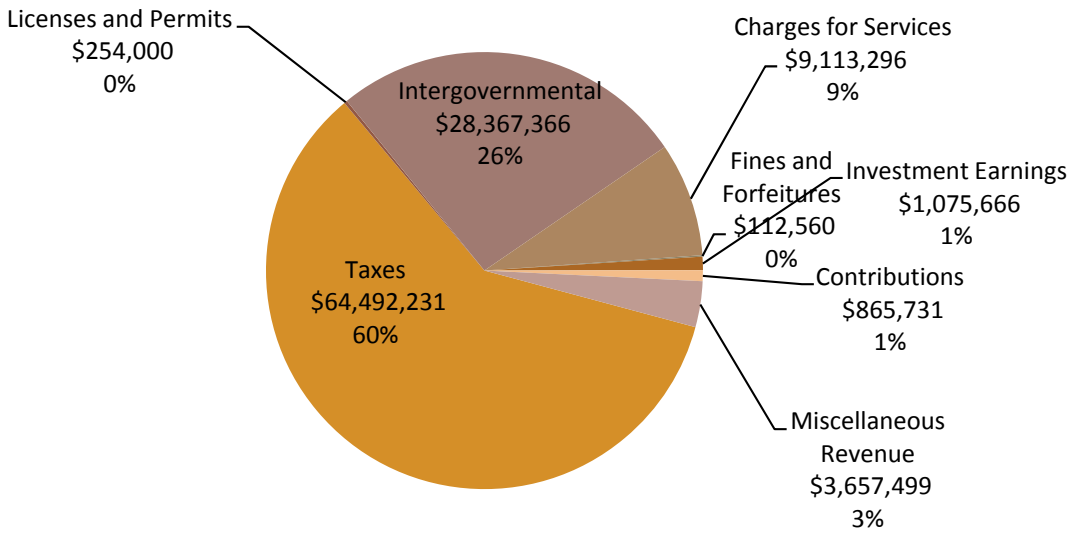

$M
Fund Balance, Revenues and Expenditures - 3 Year Trend
160
150
140
130
120
110
100
90
80
124.5
104.5
91.5
133
118.9
110.4
116.7
107.9
101.7
2011 Actual
2012 Estimated
2013 Budget
Fund Balance
Revenues
Expenditures

Revenues

Total revenues, compared to 2012, have decreased $10.98 million (9.2%). Net of interfund transfers, revenues are projected to decrease by only $1.85 million (2%). A reduction in intergovernmental grant revenues due to the construction of W. Parachute being complete is almost offset by increases in both property and sales tax revenues in 2013.

Of the $107,938,349 total revenues estimated in 2013, 60% is derived from taxes, 26% from intergovernmental sources, and 9% from charges for services. The remaining 5% comprises interfund transfers ($2.7m), licenses and permits, fines and forfeitures, contributions and investment earnings.

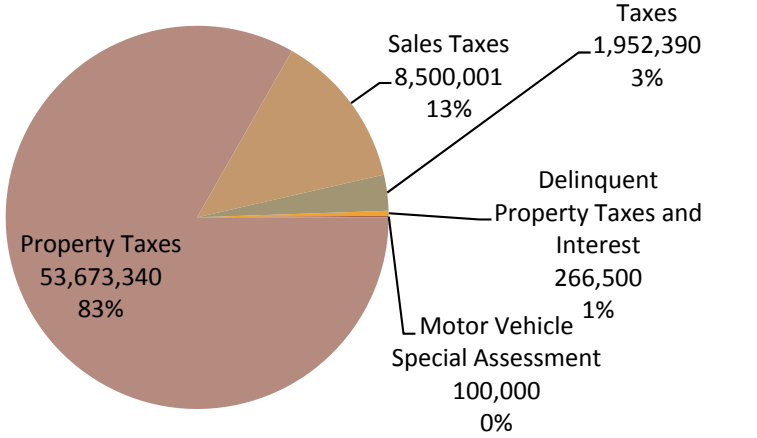
Revenues 2013 Budget - $107,938,349



Taxes

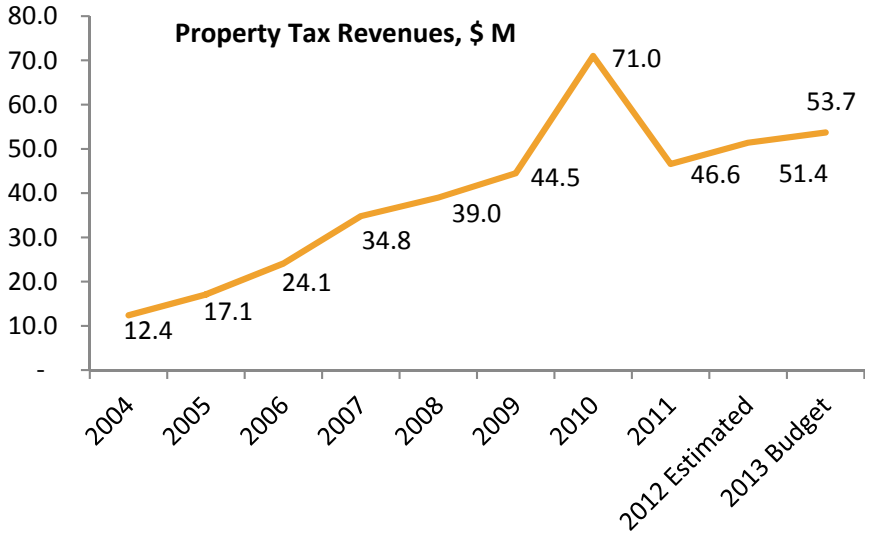
60% of revenues are derived from taxes. At $53,673,340 the majority, 83%, comes from property tax. Consequently 72.3% of Garfield County total revenues are derived from property tax. Although still a very important source of revenue sales tax accounts for 13% or $8.5m of tax revenues. The remainder is comprised of Specific Ownership Taxes (SOT), Motor Vehicle Special Assessment taxes and delinquent 2012 property taxes.

Tax Revenues - $64,492,234



- **Property Tax Revenues**

Based upon the Certification of Assessed Values provided by the Garfield County Assessor, property tax revenues are projected to increase by $2.3 million in 2013. This 4% increase over 2012 is due to increased production in the natural gas industry and in the value of Natural Gas Liquids (NGL's). Home and business values continue to be depressed. The spike in property tax revenues in 2010 is attributed to the significant increase in natural gas prices and production which took place in 2008.



The total mill levy for the County in 2013 is 13.655 and is allocated among various County funds as follows:

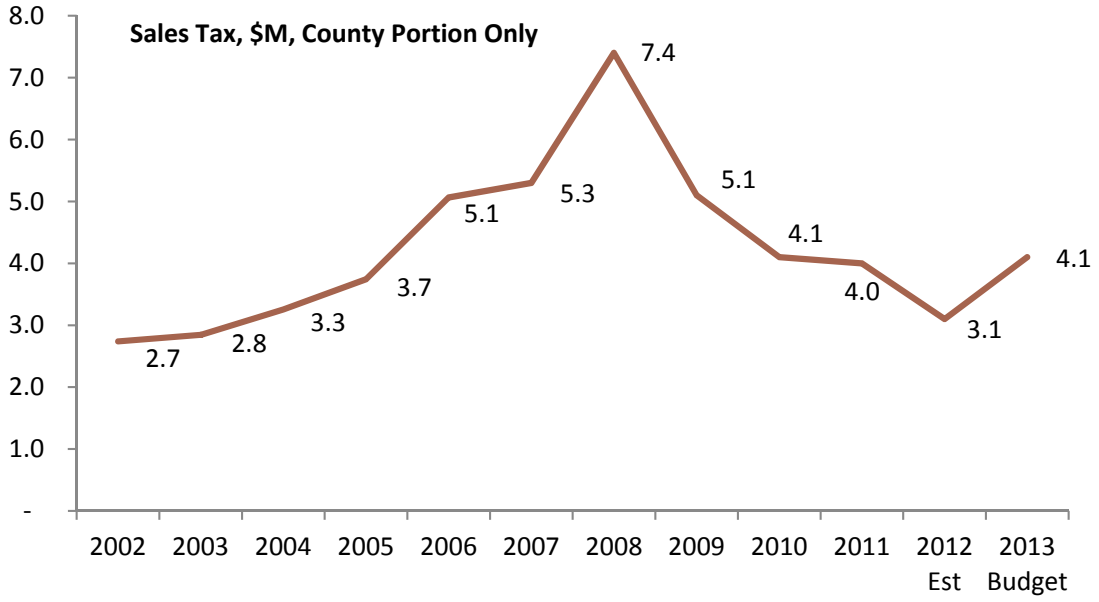
FUND		$ AMOUNT	%	MILL
GENERAL	$	38,866,139	72	9.8956
ROAD & BRIDGE	$	10,015,412	19	2.5500
HUMAN SERVICES	$	3,000,000	6	0.7638
RETIREMENT	$	1,750,000	3	0.4456
TOTAL	$	53,631,551	100	13.655

The levy for Travelers Highland PID is 50 mills and is property tax revenue is budgeted at $41,789.

- **Sales Tax Revenues**

Overall sales tax collections have stabilized with 2013 forecast to remain at the same level as 2012. However sales tax revenues are budgeted to increase in 2013 as the sales tax refunds which negatively affected 2012 receipts are understood to be complete. In 2011 the Colorado Department of Revenue (DOR) informed the BOCC, through the Treasurer, that the 1% sales tax collected on "frac'ing materials" from certain oil and gas companies ("Tax Payers") from April 2002 through July 2005 would be refunded to Tax Payers by the DOR in accordance with the Colorado Court of Appeals case, Noble Energy, Inc. v. DOR, 232 P.3d 293 (Colo. App 2010). The estimated amount of refunds was approximately $3.9 million over the time period July 1, 2011 to June 30, 2012 with $1.4 million in 2011 and $2.5 million in 2012. These refunds were deducted by DOR prior to receipt of sales tax by Garfield County. Without these refunds sales tax revenues are expected to increase by $2 million (31%) in 2013 returning to levels experienced in 2009. The budget number was arrived at

following discussion between the Garfield County Treasurer's Office and the Finance Department and was based upon trend analysis using a number of different forecast scenarios.

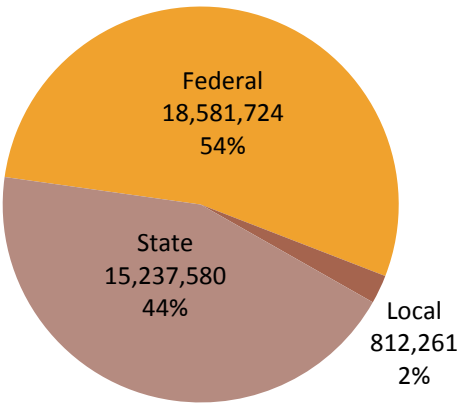


Intergovernmental Revenues

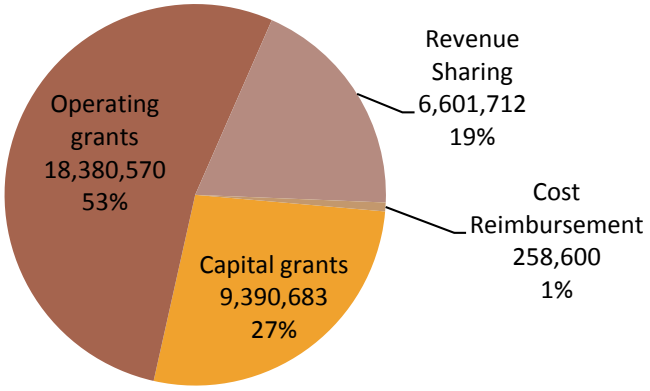
In 2013 intergovernmental revenues are budgeted at $28,367,366. This is a decline of $6,264,199 over 2012 which is accounted for by the grants received in 2012 to assist with the construction of the I70 W Parachute Interchange project. 2013 budgeted revenues will be almost identical to 2011.

The federal government is the largest source of revenues at $18.6 million (54%), closely followed by the state of Colorado at $15.2 million (44%). Local intergovernmental revenues are $812,261 or 2%.

$18.3 million in operating grants account for 53% of revenues, largely for Health and Human Services. Capital grants are $9.4 million (27%) and go towards projects at the Airport and Road & Bridge and trail construction. Mineral Severance, BLM and Forest Service Payment In Lieu of Taxes (PILT), Highway Users Tax Fund (HUFT) and State Cost Allocations otherwise known as revenue sharing, account for $6.6 million or 9% of total intergovernmental revenues. The budgeted amounts are based upon information received from the relevant authority or, if none available, then trend analysis.



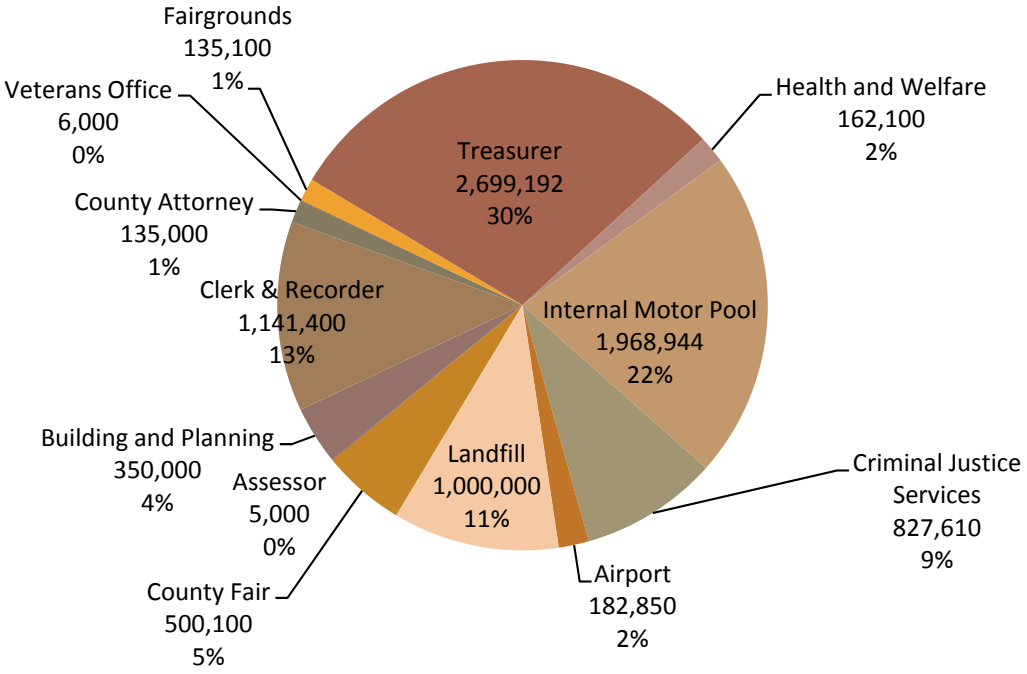
Intergovernmental Revenues by Type



Charges for Services

Charges for services will generate $9,113,296 in revenues for 2013. This is an increase of 4.3% over 2012. Modest increases are expected in several areas including the County Fair, the Clerk and Recorders office and at the Airport due to improvements in the local economy. Estimates are made based upon recent history and relevant information or data that indicate a future trend. For 2013 the charges are split between the following offices, departments and funds:

Charges for Services by Source



Investment Earnings

Investment earnings are budgeted at $1,075,666 for 2013, 1% of the total revenues for the County. Budget is based upon estimates provided by the investment advisor. This has increased $148,955 or 16% over 2012 as the BOCC approved a decrease in the cash balance and greater amount of investments to be made by the Treasurer.

Other Revenues

The remainder of County budgeted revenues amount to $4,889,790 and are as follows:

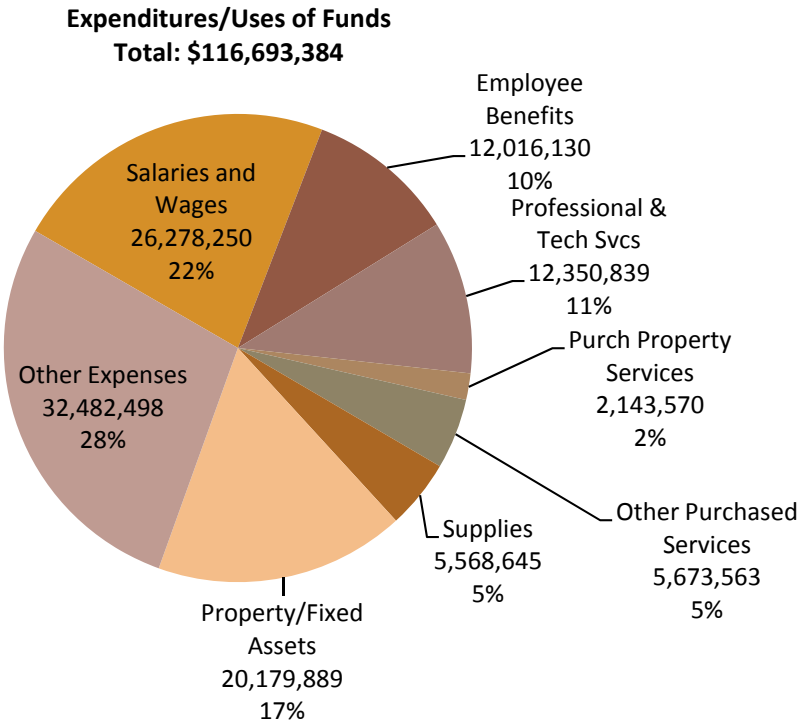
Other Revenues	$
Contributions	865,731
Fines and Forfeitures	112,560
Licenses and Permits	254,000
Miscellaneous Revenue	3,657,499
TOTAL	4,889,790

It should be noted that miscellaneous revenues include interfund transfers which in 2012 were $11,827,872. In 2013 interfund transfers are budgeted at $2,700,000 significantly reducing this line item.

Expenditures

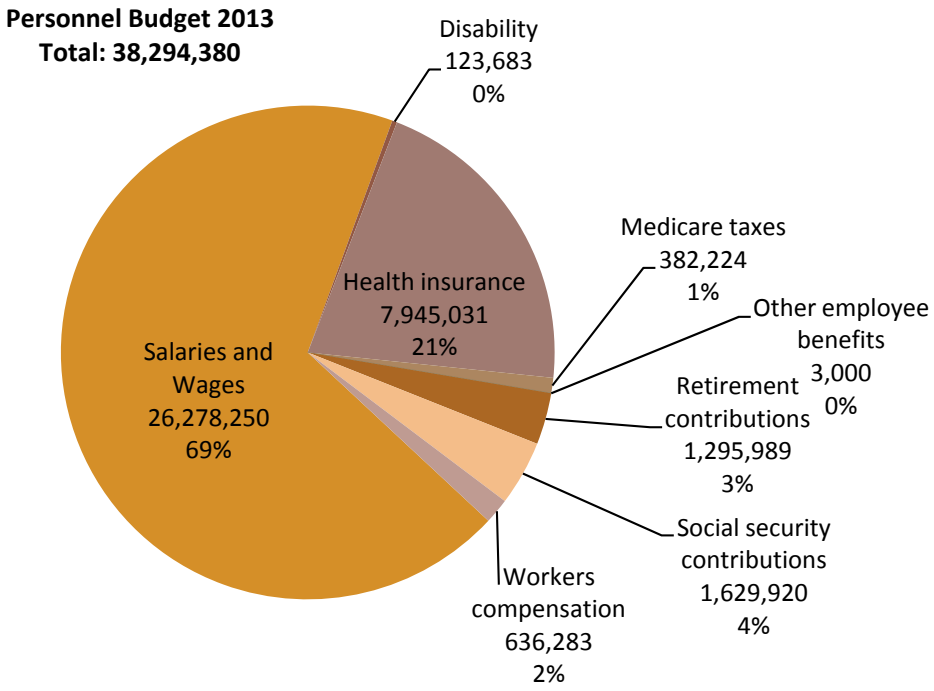
Total 2013 budgeted expenditures are $116,693,384. Net of interfund transfers, a figure which provides a more accurate comparison with prior years, the total amount is $113,993,384, representing a decrease of 6% from 2012. The three year trend of expenditures and use of funds is as follows:

Expenditures/Uses of Funds	2011 Actual	2012 Estimated	2013 Budget
Salaries and Wages	22,847,960	24,335,802	26,278,250
Employee Benefits	10,805,925	11,099,708	12,016,130
Professional & Technical Services	9,202,759	11,685,242	12,350,839
Purchased Property Services	1,576,628	1,945,327	2,143,570
Other Purchased Services	4,956,389	5,137,755	5,673,563
Supplies	5,171,790	5,819,070	5,568,645
Property/Fixed Assets	9,454,617	36,434,223	20,179,889
Other Expenses	27,508,972	36,546,445	32,482,498
Total Expenditures:	91,525,040	133,003,572	116,693,384
Net of Interfund Transfers:	87,114,184	121,175,700	113,993,384



Personnel Costs

In 2013 total personnel costs are budgeted at $38,294,380 representing a 1% increase over the budget of 2012. This incorporates both a projected 10% increase in health insurance costs in July 2013 and a performance based pay increase of 3% which will be reviewed and approved separately by the BOCC in March of 2013. Because personnel costs are budgeted conservatively, typically the actual amounts come significantly under budget. In 2012 for example it is expected the actual personnel costs will be at least $4 million less than budgeted. If this is the case 2013 will see personnel costs decrease from 2012.



Personnel Expenditures by Fund

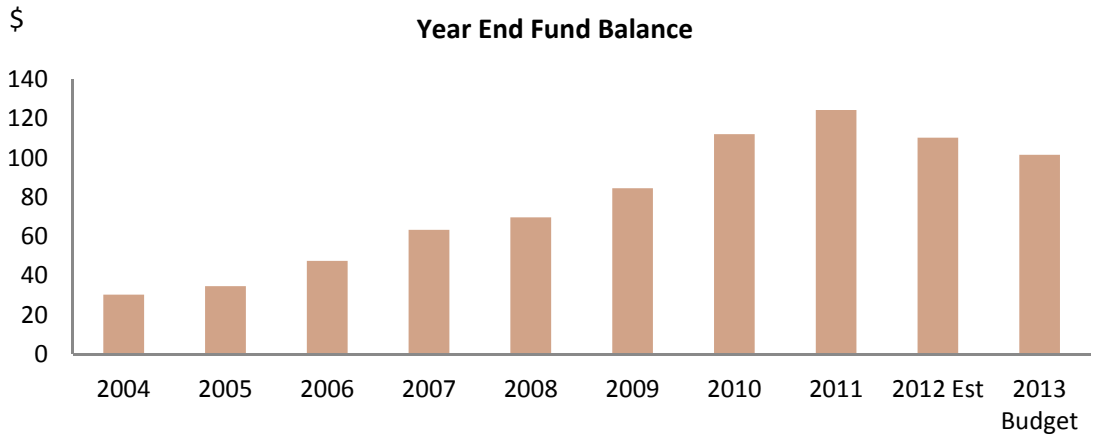
	100 General Fund	119 Public Health	120 Road and Bridge	121 Human Services	126 Airport	133 Retiremt	200 Solid Waste Disposal	210 Motor Pool	Total
Salaries & Wages	17,567,328	1,424,138	2,240,810	4,261,094	228,447	0	203,686	87,836	**26,278,250**
Disability	81,018	6,457	11,022	21,242	1,112	0	1,816	1,016	**123,683**
Health insurance	4,896,149	401,401	768,931	1,595,367	75,027	0	144,844	63,312	**7,945,031**
Medicare taxes	254,724	20,650	32,492	62,978	3,312	0	5,097	2,971	**382,224**
Other employee benefits	0	0	0	3,000	0	0	0	0	**3,000**
Retirement contributions	0	0	0	0	0	1,295,989	0	0	**1,295,989**
Social security contributions	1,087,273	88,297	138,930	266,758	14,164	0	21,793	12,705	**1,629,920**
Workers compensation	390,705	8,797	135,720	51,343	11,750	0	30,136	7,832	**636,283**
Totals by Fund	**6,709,869**	**525,602**	**1,087,095**	**2,000,688**	**105,365**	**1,295,989**	**203,686**	**87,836**	**38,294,380**

For more information on staffing levels and personnel distributions please refer to Section XIII – STAFFING. Details on expenditures other than personnel are provided in the sections following.

Fund Balance

Summary

Fund balance is defined as the difference between assets and liabilities. The end of the year fund balances for 2012 and 2013 are projected to decrease by 11% and 8% respectively, ending 2013 at $101,688,454. This follows a 47% increase in fund balance experienced between the end of 2009 and 2011. In 2012 the County used fund balance to retire its long term financial obligations, Certificates of Participation Series 2001 and 2006. Again, in 2013 the County aims to make strategic investments using its fund balance. Although preliminary forecasts indicate a reduction in property tax revenue for 2014 the County has carefully evaluated all projects and trimmed its budget to ensure the fund balance is substantial enough to withstand this downturn. Consequently Garfield County enjoys a very healthy fund balance.



In 2013 the overall fund balance is projected to decline by $8.755 million (8%). As mentioned previously fund balance is being used for discretionary and strategic expenditures of a capital nature but will remain at a healthy level following these expenditures. Individual fund balances with significant change are as follows:

- The General Fund balance will increase by 17% (approximately $6 million) as property and sales tax revenues increase and operating expenditures decrease
- The Road and Bridge Fund balance will decline by 40% as significant investments in road infrastructure projects are being made during 2013. However the fund balance will remain well above optimal levels needed for operating at all times
- The Emergency Reserve Fund balance will decline by 10% as the amount of the reserve required, 3% of spending, is less than in previous years
- The Airport Fund balance will decline by 30%. In prior years this fund was classified as a major fund with assets more than 10% of the county's total. A high fund balance was needed for the runway construction project which is now completed. Now this is no longer needed the fund balance is purposely being reduced
- The Retirement Fund balance will increase by 38% as the mill levy for the fund has been increased
- The Oil and Gas Mitigation Fund balance will decline by 24% due to discretionary grants being made to municipalities in support of infrastructure projects and the funding of the air monitoring study and energy master plan
- The Capital Expenditures Fund balance will decline by 20%. Mill levy has not been allocated to the fund as no large capital expenditures are taking place in 2013. In 2012 a higher fund balance was needed due to the $12.3 million I70 interchange construction project. The balance at 2013 year end will remain well above minimum for adequate operation of the fund

- The Travelers Highland PID Fund balance will decline by 38% as expenditures are twice the budgeted revenues. The 2012 assessed valuations and the corresponding 2013 property tax collections in the district dropped substantially.

Budgeted 2013 Revenues, Expenditures and Fund Balances

FUND		Estimated Fund Balance 12/31/2012	Proposed Budget 2013 Revenues	Proposed Budget 2013 Expenditures	Budgeted Fund Balance 12/31/2013
100	GENERAL FUND	35,403,960	55,609,113	49,522,635	41,490,438
119	PUBLIC HEALTH FUND	1,336,467	2,594,214	2,647,636	1,283,045
120	ROAD & BRIDGE FUND	19,481,122	19,579,102	27,360,207	11,700,017
121	HUMAN SERVICES FUND	8,142,607	22,214,030	22,218,825	8,137,812
123	COMMUNITY EVENTS FUND	193,871	642,400	350,842	485,429
124	CONSERVATION TRUST FUND	21,983	190,100	190,000	22,083
125	EMERGENCY RESERVE FUND	3,368,434	-	350,000	3,018,434
126	AIRPORT FUND	2,141,606	1,043,174	1,681,533	1,503,247
127	CLERK & RECORDER EFTF FUND	33,788	15,000	7,900	40,888
128	TRAFFIC STUDY FUND	730,355	1,173	-	731,528
129	LIVESTOCK AUCTION FUND	32,235	612,100	613,000	31,335
130	COMMISSARY FUND	44,994	135,000	130,000	49,994
133	RETIREMENT FUND	1,425,526	1,873,570	1,330,989	1,968,107
135	OIL & GAS MITIGATION FUND	16,950,573	-	4,042,019	12,908,554
136	GARFIELD COUNTY GRANT FUND	100,171	-	-	100,171
150	CAPITAL EXPENDITURES FUND	13,171,830	316,640	2,991,689	10,496,781
187	TRAVELER'S HIGHLAND PID	149,366	43,789	100,920	92,235
200	SOLID WASTE DISPOSAL FUND	4,455,890	1,100,000	1,236,959	4,318,931
210	MOTOR POOL FUND	3,258,712	1,968,944	1,918,230	3,309,426
	FUND TOTALS	**110,443,489**	107,938,349	116,693,384	**101,688,454**
	Interfund Transfers		2,700,000	2,700,000	
	Net		**105,238,349**	**113,993,384**	

Interfund Transfers

To ensure individual funds have sufficient balances to operate efficiently and effectively, various interfund transfers are budgeted to take place in 2013.

$2,200,000 will be transferred out of the General Fund to the following:

- $150,000 to the Livestock Auction Fund to ensure there is adequate fund balance during the auction
- $500,000 to the Community Events Fund to cover the costs of the County Fair
- $1,500,000 to the Public Health Fund for operations and,
- $50,000 to reimburse the Solid Waste Disposal Fund for discounts and coupons authorized by the BOCC.
- $500,000 will be transferred into the General Fund as follows:
- The return of $150,000 from the Livestock Auction Fund once the auction is complete
- $350,000 from the Emergency Reserve Fund back to the General Fund as the balance is already sufficient to meet the 3% TABOR requirement.

General Fund

The largest of all the funds, the General Fund accounts for a wide variety of services and functions. The projected 2013 beginning fund balance is $35.4 million with a projected ending balance of $41.5 million. Estimated revenues are $55.6 million and expenditures $49.5 million.

REVENUES	2011 Actual	2012 Estimated	2013 Budget
Taxes	44,494,527	42,812,242	46,305,124
Charges for Services	5,164,090	5,221,235	5,299,302
Contributions	698,340	898,639	749,631
Fines and Forfeitures	113,150	111,500	112,560
Intergovernmental	1,446,963	1,249,845	1,225,273
Investment Earnings	737,140	832,389	1,028,093
Licenses and Permits	6,803	3,965	4,000
Miscellaneous Revenue	1,381,172	803,594	885,130
TOTAL	54,042,184	51,933,409	55,609,113

EXPENDITURES	2011 Actual	2012 Estimated	2013 Budget
Salaries and Wages	15,265,369	16,849,990	17,567,328
Employee Benefits	6,089,418	6,417,533	6,709,869
Other Purchased Services	3,979,588	4,042,987	4,480,613
Professional & Tech Services	3,490,657	4,011,367	4,294,665
Property/Fixed Assets	273,997	321,935	378,782
Purchased Property Services	774,997	962,154	1,042,531
Supplies	2,283,289	2,191,836	2,293,983
Other Expenses	14,058,847	14,536,362	12,754,864
TOTAL	46,216,162	49,334,164	49,522,635

Capital Expenditures Fund

The estimated 2013 estimated beginning fund balance is $13.2 million with a projected ending fund balance of $10.5 million. Estimated revenues are $0.3 million and expenditures of $3.0 million.

REVENUES	2011 Actual	2012 Estimated	2013 Budget
Taxes	236,170	2,562,454	0
Contributions	310,000	300,000	0
Intergovernmental	334,882	10,199,535	316,640
Investment Earnings	97,123	49,777	0
Miscellaneous Revenue	695,000	8,949,601	0
TOTAL	1,673,175	22,061,367	316,640

EXPENDITURES	2011 Actual	2012 Estimated	2013 Budget
Property/Fixed Assets	4,027,241	28,857,775	2,991,689
Purchased Property Services	0	35,528	0
Professional & Technical Services	4,200	4,200	0
Other Expenses	15,929	49,368	0
TOTAL	4,047,370	28,946,871	2,991,689

Human Services Fund

This fund accounts for revenues and expenditures to provide and coordinate a variety of State mandated social services including public assistance, as well as children and family service programs. The estimated 2013 beginning fund balance is $8.1 million with a projected ending fund balance of $8.1 million. Estimated revenues are $22.2 million and expenditures of $22.2 million.

REVENUES	2011 Actual	2012 Estimated	2013 Budget
Taxes	2,719,684	2,090,000	3,109,005
Intergovernmental	16,324,343	17,488,159	19,018,822
Investment Earnings	5,580	0	0
Miscellaneous Revenue	265,327	72,760	86,103
Charges for Services	0	100	100
TOTAL	19,314,935	19,651,019	22,214,030

EXPENDITURES	2011 Actual	2012 Estimated	2013 Budget
Salaries and Wages	3,566,841	3,568,085	4,261,094
Employee Benefits	1,676,953	1,669,094	2,000,688
Professional & Tech Services	1,143,277	1,245,033	1,557,343
Property/Fixed Assets	59,497	33,000	28,350
Purchased Property Services	5,305	9,131	8,215
Other Expenses	11,173,702	11,862,229	13,703,399
Other Purchased Services	322,968	424,017	466,036
Supplies	151,656	173,149	193,700
TOTAL	18,100,200	18,983,738	22,218,825

Oil and Gas Mitigation Fund

This fund was established by the BOCC in 2006 for the receipt and expenditure of specifically designated monies to be used to mitigate adverse property, social and environmental impacts of oil and gas related activities. The fund has a significant balance which, at the beginning of 2013, is estimated at $17 million. There are no estimated revenues in 2013 for this fund. Expenditures are budgeted at $4.0 million.

REVENUES	2011 Actual	2012 Estimated	2013 Budget
Intergovernmental	2,079,304	0	0
TOTAL	2,079,304	0	0

EXPENDITURES	2011 Actual	2012 Estimated	2013 Budget
Professional & Technical Services	0	564,478	342,019
Other Expenses	617,969	5,166,436	3,700,000
TOTAL	617,969	5,730,914	4,042,019

Road and Bridge Fund

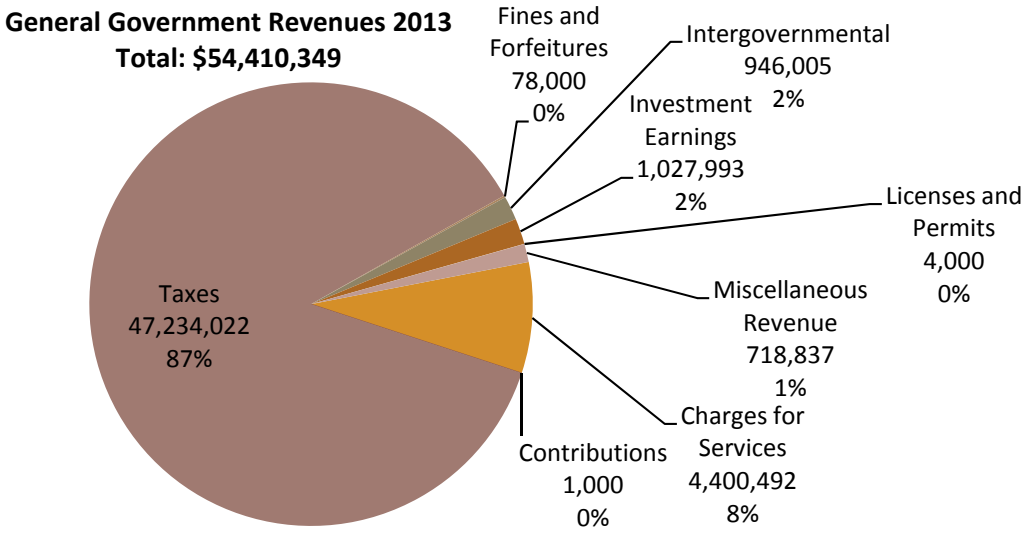
This fund accounts for revenues and expenditures related to construction, repair, maintenance and snow removal for all County roads and bridges. The estimated 2013 beginning fund balance is $19.5 million with a projected ending fund balance of $11.7 million. Estimated revenues are $19.6 million and expenditures of $27.4 million. Detailed information on Road and Bridge expenditures projects is available in Section VIII – PUBLIC WORKS.

REVENUES	2011 Actual	2012 Estimated	2013 Budget
Taxes	7,774,134	11,778,125	12,910,102
Charges for Services	4,497	0	0
Contributions	570,331	50,000	50,000
Intergovernmental	3,436,913	3,252,336	6,345,000
Licenses and Permits	306,453	250,000	250,000
Miscellaneous Revenue	109,132	100,000	24,000
TOTAL	12,201,460	15,430,461	19,579,102
EXPENDITURES	2011 Actual	2012 Estimated	2013 Budget
Salaries and Wages	2,119,042	1,974,105	2,240,810
Employee Benefits	1,062,306	1,022,735	1,087,095
Other Purchased Services	355,981	339,000	345,900
Professional & Tech Services	3,383,138	4,839,000	5,252,200
Property/Fixed Assets	3,624,091	5,189,195	14,873,000
Purchased Property Services	383,483	521,180	646,600
Supplies	1,784,402	2,120,000	1,901,700
Other Expenses	717,422	981,763	1,012,902
TOTAL	13,429,865	16,986,978	27,360,207

Summary

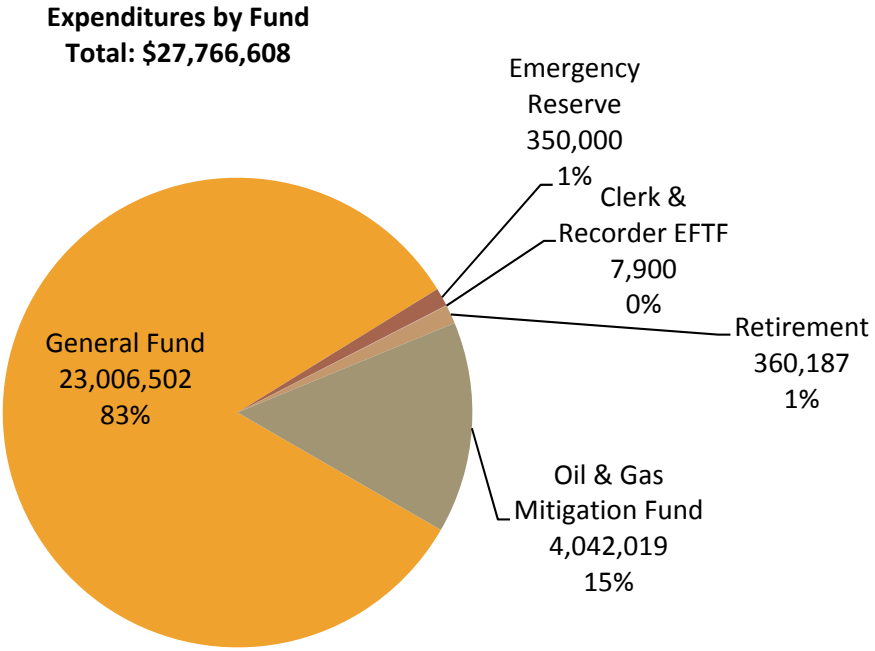
The General Government function includes expenditures for the administrative branch of county government. Services in this category are provided by the Board of County Commissioners, Assessor, Clerk and Recorder, Treasurer, Public Trustee, Surveyor, County Attorney, County Manager, Finance, Human Resources, Information Technology, Procurement, Facilities Management, Communications and Community Development. Other General Government Funds include the Emergency Reserve Fund, Clerk and Recorder EFTF Fund, Retirement Fund, and the Oil and Gas Mitigation Fund.

The County's General Government function is primarily funded by taxes and charges for services.



Revenues by Source	2011 Actual	2012 Estimated	2013 Budget
Taxes	46,330,970	42,654,257	47,234,022
Charges for Services	4,126,202	4,293,235	4,400,492
Intergovernmental	3,594,033	1,698,660	946,005
Investment Earnings	737,206	832,614	1,027,993
Miscellaneous Revenue	2,185,189	794,904	718,837
Fines and Forfeitures	77,102	71,500	78,000
Licenses and Permits	6,803	3,965	4,000
Contributions	13,250	0	1,000
Total	**57,070,754**	**50,349,135**	**54,410,349**

Uses of Funds/Expenditures	2011 Actual	2012 Estimated	2013 Budget
Salaries and Wages	5,896,217	6,034,742	6,431,319
Employee Benefits	2,621,610	2,492,166	2,793,905
Professional & Tech Services	1,972,437	2,394,253	2,156,946
Supplies	645,508	418,408	419,640
Purchased Property Services	80,871	57,348	55,922
Other Purchased Services	1,589,214	1,504,283	1,651,224
Other Expenses*	12,575,769	17,927,382	14,084,170
Property/Fixed Assets	192,338	192,001	173,482
Total	**25,573,964**	**31,020,583**	**27,766,608**



2013 General Government Expenditures Highlights		
Garco Housing Authority	BOCC, General Fund	$112,500
RFTA Hogback Service	BOCC, General Fund	$650,000
Miscellaneous Grants	BOCC, General Fund	$500,000
Auditor	County Manager, General Fund	$51,000
Garfield Clean Energy	BOCC, General Fund	$155,000
Human Services Grants	BOCC, General Fund	$469,000
Accounting Software Maintenance	Finance, General Fund	$69,300
Voice/internet data infrastructure	Information Technology, General Fund	$195,000
County Insurance	Procurement, General Fund	$411,360
Investment Advisor	Treasurer, General Fund	$96,000
Specialized Professional Assistance	Community Development, General Fund	$85,000
CSU Air Monitoring Study	BOCC Grants, Oil & Gas Mitigation Fund	$207,019
Energy Master Plan	BOCC Grants, Oil & Gas Mitigation Fund	$135,000
Glenwood Springs IGA	BOCC Grants, Oil & Gas Mitigation Fund	$800,000
Carbondale IGA	BOCC Grants, Oil & Gas Mitigation Fund	$500,000
New Castle IGA	BOCC Grants, Oil & Gas Mitigation Fund	$500,000
Silt IGA	BOCC Grants, Oil & Gas Mitigation Fund	$1,000,000
Douglas Pass Tower	BOCC Grants, Oil & Gas Mitigation Fund	$300,000
Ruedi Water Rights	BOCC Grants, Oil & Gas Mitigation Fund	$600,000

General Government, General Fund

General Fund departments which perform the function of General Government make up the totals below. These are the Board of County Commissioners, Assessor, Clerk and Recorder, Treasurer, Public Trustee, Surveyor, County Attorney, County Manager, Finance, Human Resources, Information Technology, Procurement, Oil and Gas, General Services and Community Development. ***The Sheriff's Office, District Attorney's Office, Coroner's Office and Criminal Justice Services Department are also accounted for in the General Fund, but are included in the Public Safety section of the budget document. They are not included in the totals below.***

Revenues – Summary

A significant portion of the County's property tax revenues are deposited in the General Fund for General Government purposes. If needed interfund transfers can be and are made to support other functions and funds.

Revenues by Source	2011 Actual	2012 Estimated	2013 Budget
Taxes	43,668,884	42,124,257	45,405,452
Charges for Services	4,126,201	4,293,235	4,400,492
Intergovernmental	1,039,724	937,079	946,005
Investment Earnings	737,103	832,389	1,027,993
Miscellaneous Revenue	1,113,007	579,904	658,837
Fines and Forfeitures	77,102	71,500	78,000
Licenses and Permits	6,803	3,965	4,000
Contributions	13,250	0	1,000
Total	**50,782,074**	**48,842,329**	**52,521,779**

Revenues by Department	2011 Actual	2012 Estimated	2013 Budget
General	201,311	360,000	500,000
BOCC	444,474	312,608	398,438
Assessor	181,110	141,500	141,500
Clerk & Recorder	1,115,430	1,212,234	1,241,400
Treasurer and Public Trustee	3,283,591	3,499,502	3,727,185
Surveyor	0	0	0
County Attorney	120,128	120,000	135,000
County Manager	5,500	7,200	7,000
Finance	5,185	16,836	15,837
Human Resources	2,130	0	0
Information Technology	709	3,200	0
Procurement	25	0	0
Oil and Gas	0	1,081	1,000
General Services	59,055	73,900	63,900
Community Development	411,099	350,000	350,000
Fund Administration	44,952,327	42,744,268	45,940,519
Total	**50,782,074**	**48,842,329**	**52,521,779**

Expenditures – Summary

Uses of Funds/Expenditures	2011 Actual	2012 Estimated	2013 Budget
Salaries and Wages	5,896,217	6,034,742	6,431,319
Employee Benefits	2,325,657	2,201,890	2,468,718
Professional & Tech Services	1,624,432	1,684,375	1,814,927
Supplies	645,508	418,408	419,640
Purchased Property Services	17,922	38,962	55,922
Other Purchased Services	1,586,966	1,504,283	1,643,324
Other Expenses	11,845,800	12,162,500	9,999,170
Property/Fixed Assets	130,826	168,035	173,482
Total	**24,073,326**	**24,213,195**	**23,006,502**

Expenditures by Department	2011 Actual	2012 Estimated	2013 Budget
General	3,623,154	4,761,347	2,281,018
BOCC	3,665,361	3,693,274	2,934,835
Assessor	1,761,120	1,826,248	1,982,126
Clerk & Recorder	1,613,181	1,606,458	1,506,110
Treasurer and Public Trustee	835,042	971,356	1,115,023
Surveyor	45,477	46,956	48,644
County Attorney	970,561	976,420	1,232,926
County Manager	568,901	555,036	414,596
Finance	1,059,045	1,013,787	946,452
Human Resources	466,271	482,382	562,908
Information Technology	1,327,399	1,373,006	1,361,139
Procurement	847,513	647,446	825,265
Oil and Gas	276,913	391,485	336,544
General Services	622,484	271,172	528,804
Community Development	1,304,024	1,367,426	1,576,855
Fund Administration	5,086,880	4,229,396	5,353,257
Total	**24,073,326**	**24,213,195**	**23,006,502**

General

The General Department tracks the interfund transfers in and out of the General Fund. These are 'Other Expenses'. Premiums for the General Fund's long term disability, short term disability and employee assistance program are also budgeted in this department and are classified as employee benefits.

Revenues	2011 Actual	2012 Estimated	2013 Budget
Other Revenue	201,311	360,000	500,000
Total	**201,311**	**360,000**	**500,000**

Uses of Funds/Expenditures	2011 Actual	2012 Estimated	2013 Budget
Employee Benefits	72,654	59,911	81,018
Other Expenses	3,550,500	4,701,436	2,200,000
Total	**3,623,154**	**4,761,347**	**2,281,018**

Board of County Commissioners

The Board of County Commissioners serves as both the administrative and policy-making body for the County. Constitutionally, the Board also sits as the County Board of Equalization. The Board fills vacancies in County offices other than those for County Commissioners and for Public Trustee. All powers of the County, as a legal entity, are exercised by the Board of County Commissioners and not by its individual members.

Revenues	2011 Actual	2012 Estimated	2013 Budget
Taxes	365,670	304,688	398,438
Intergovernmental	56,000	0	0
Other Revenue	22,804	7,920	0
Total	**444,474**	**312,608**	**398,438**

Uses of Funds/Expenditures	2011 Actual	2012 Estimated	2013 Budget
Salaries and Wages	217,314	227,514	217,500
Employee Benefits	64,037	66,257	65,192
Professional & Tech Services	35,566	42,000	140,000
Supplies	20,404	30,000	18,000
Other Purchased Services	135,351	126,430	136,730
Other Expenses	3,183,210	3,201,073	2,357,413
Property/Fixed Assets	9,479	0	0
Total	**3,665,361**	**3,693,274**	**2,934,835**

Assessor

The County Assessor is responsible for delivering an accurate property assessment roll to the treasurer by valuing all property within Garfield County according to the laws and statutes of Colorado. The office collects and manages all property data, updates maps, and provides easily accessible and up to date information for the purpose of educating, involving, and serving the taxpayers and the tax districts, while promoting equity and fairness in the valuation of property.

Revenues	2011 Actual	2012 Estimated	2013 Budget
Taxes	9,973	11,500	11,500
Charges for Services	2,104	5,000	5,000
Other Revenue	169,033	125,000	125,000
Total	181,110	141,500	141,500

Uses of Funds/Expenditures	2011 Actual	2012 Estimated	2013 Budget
Salaries and Wages	900,966	910,458	1,022,563
Employee Benefits	398,553	402,707	432,848
Professional & Tech Services	328,638	374,295	372,272
Supplies	32,541	20,500	39,745
Purchased Property Services	13,040	4,000	5,350
Other Purchased Services	66,727	74,148	81,056
Other Expenses	0	0	0
Property/Fixed Assets	20,658	40,140	28,292
Total	**1,761,120**	**1,826,248**	**1,982,126**

Clerk and Recorder

The Clerk and Recorder is the recorder of deeds and the Clerk to the BOCC. The Clerk and Recorder is also responsible for carrying out certain State functions relating to motor vehicle titles and registration. The Clerk administers all primary, general and special elections held in the County and prints and distributes the ballots. Marriage licenses and liquor licenses are issued by this department. The Clerk maintains records and books for the BOCC, collects a multitude of license fees and charges required by the State, and maintains property records.

Revenues	2011 Actual	2012 Estimated	2013 Budget
Charges for Services	1,010,870	1,081,380	1,141,400
Fines and Forfeitures	77,102	71,500	78,000
Investment Earnings	31	389	0
Licenses and Permits	6,803	3,965	4,000
Miscellaneous Revenue	20,624	55,000	18,000
Total	**1,115,430**	**1,212,234**	**1,241,400**

Uses of Funds/Expenditures	2011 Actual	2012 Estimated	2013 Budget
Salaries and Wages	861,022	946,390	872,604
Employee Benefits	414,373	428,722	433,556
Professional & Tech Services	188,050	60,490	63,400
Supplies	78,776	82,182	72,200
Purchased Property Services	482	7,950	3,700
Other Purchased Services	53,686	60,024	40,150
Other Expenses	11,933	14,000	20,000
Property/Fixed Assets	4,859	6,700	500
Total	**1,613,181**	**1,606,458**	**1,506,110**

Surveyor

The Surveyor's duties are to settle boundary disputes when directed by a court or when requested by interested parties, and review plats for content and form prior to recording.

Uses of Funds/Expenditures	2011 Actual	2012 Estimated	2013 Budget
Salaries and Wages	4,400	4,400	4,400
Employee Benefits	19,724	20,056	20,744
Professional & Tech Services	21,353	22,500	22,500
Supplies	0	0	1,000
Total	**45,477**	**46,956**	**48,644**

Treasurer

The Treasurer is responsible for the receipt, custody and disbursement of County funds. The Treasurer is also the Public Trustee in Garfield County. The Treasurer collects some State taxes and all property taxes including those for other units of local government. The Treasurer collects and disburses school funds belonging to school districts located within the County. The Treasurer sends notices of and collects all property taxes for all local governments and disburses receipts for each after charging a statutory collection fee. The Treasurer also conducts sales of property for delinquent taxes.

Revenues	2011 Actual	2012 Estimated	2013 Budget
Charges for Services	2,246,520	2,471,455	2,526,942
Investment Earnings	737,071	832,000	1,027,993
Miscellaneous Revenue	0	547	0
Total	**2,983,591**	**3,304,002**	**3,554,935**

Uses of Funds/Expenditures	2011 Actual	2012 Estimated	2013 Budget
Salaries and Wages	356,123	364,005	442,731
Employee Benefits	157,067	136,430	176,689
Professional & Tech Services	140,922	237,865	263,962
Supplies	25,149	23,600	25,308
Purchased Property Services	1,405	3,162	3,162
Other Purchased Services	18,628	44,354	45,615
Other Expenses	3,521	10,000	10,000
Property/Fixed Assets	689	7,000	7,990
Total	**703,503**	**826,416**	**975,457**

Public Trustee

The elected Treasurer is the Public Trustee. The powers, duties and procedures for the operation of the Public Trustees office are defined in detail in Title 38 of the Colorado Revised Statutes but covers foreclosures of deeds of trust, releases of deeds of trust and tax escrow accounts for land purchase contracts for properties located in Garfield County.

Revenues	2011 Actual	2012 Estimated	2013 Budget
Charges for Services	300,000	195,500	172,500
Total	300,000	195,500	172,500

Uses of Funds/Expenditures	2011 Actual	2012 Estimated	2013 Budget
Salaries and Wages	86,559	88,322	91,811
Employee Benefits	29,406	29,407	29,605
Professional & Tech Services	1,650	3,500	4,877
Supplies	11,581	19,900	6,810
Purchased Property Services	0	0	150
Other Purchased Services	2,141	3,011	5,613
Property/Fixed Assets	200	800	700
Total	**131,538**	**144,940**	**139,566**

County Attorney

The County Attorney is the attorney for the Board of County Commissioners and normally represents the County in all legal proceedings. The Attorney's Office provides advice to all County departments on matters affecting the conduct of County business. The County Attorney oversees the Board of Equalization process for the Board of County Commissioners and when requested, provides legal advice to other County Elected Officials.

Revenues	2011 Actual	2012 Estimated	2013 Budget
Charges for Services	117,605	120,000	135,000
Miscellaneous Revenue	2,523	0	0
Total	**120,128**	**120,000**	**135,000**

Uses of Funds/Expenditures	2011 Actual	2012 Estimated	2013 Budget
Salaries and Wages	700,816	689,743	801,796
Employee Benefits	172,400	167,986	209,620
Professional & Tech Services	26,167	44,900	130,500
Supplies	32,233	32,965	36,929
Purchased Property Services	970	550	1,400
Other Purchased Services	32,344	37,276	52,681
Property/Fixed Assets	5,631	3,000	0
Total	**970,561**	**976,420**	**1,232,926**

County Manager

The County Manager is the chief administrative officer for Garfield County government. The County Manager implements the policies of the Board of County Commissioners through management and direction of county resources, namely, its physical capital, financial capital, and human resources. The Office of the County Manager is one of the primary points of contact between Garfield County Citizens and their government. The County Manager oversees the day-to- day operations of the County including the development and implementation of operational policies, programs, and projects as directed by the Board of County Commissioners. The County Manager coordinates with all countywide Elected Officials, department heads, boards, commissions, authorities, the media, community partners, municipalities, state government, and the public as directed by the Board of County Commissioners. The County Manager and the county's Administrative Management Team operate pursuant to the tenets of the International City/County Management Association (ICMA) Code of Ethics and are committed to excellence, professionalism, and ethical conduct; prudent stewardship of public resources; innovation; continual improvement; and a courteous and positive work environment.

Revenues	2011 Actual	2012 Estimated	2013 Budget
Intergovernmental	5,500	7,200	7,000
Total	**5,500**	**7,200**	**7,000**

Uses of Funds/Expenditures	2011 Actual	2012 Estimated	2013 Budget
Salaries and Wages	319,164	349,063	195,609
Employee Benefits	109,886	71,873	30,502
Professional & Tech Services	101,161	105,000	135,800
Supplies	19,029	16,850	21,600
Other Purchased Services	19,660	7,750	25,085
Other Expenses	0	1,500	3,000
Property/Fixed Assets	0	3,000	3,000
Total	**568,901**	**555,036**	**414,596**

Community Development

The Community Development Department implements policies and procedures that encourage safe, orderly and environmentally sound land use, and the review and inspection of building construction activities. This department also advises the Board of County Commissioners, County Planning Commission and the Zoning Board of Adjustment as needed. In 2013 the economic development program was moved to the Community Development Department.

Revenues	2011 Actual	2012 Estimated	2013 Budget
Charges for Services	409,921	350,000	350,000
Miscellaneous Revenue	1,178	0	0
Total	**411,099**	**350,000**	**350,000**

Uses of Funds/Expenditures	2011 Actual	2012 Estimated	2013 Budget
Salaries and Wages	730,230	769,071	870,627
Employee Benefits	258,282	262,790	313,753
Professional & Tech Services	163,571	167,525	143,000
Supplies	25,551	29,270	34,700
Purchased Property Services	537	0	0
Other Purchased Services	80,469	88,300	108,775
Other Expenses	3,235	4,385	55,000
Property/Fixed Assets	42,149	46,085	51,000
Total	**1,304,024**	**1,367,426**	**1,576,855**

Finance

The Finance Department provides timely, accurate, clear and complete financial information and support to other departments, elected officials and citizens. The Department manages the County's finances and accounting processes to ensure the proper stewardship of taxpayer funds and the safeguarding of County assets. Finance and accounting services include accounts payable, accounts receivable, payroll, budget preparation and control, fixed asset management, financial compliance, internal accounting controls and debt management.

Revenues	2011 Actual	2012 Estimated	2013 Budget
Miscellaneous Revenue	5,185	16,836	15,837
Total	**5,185**	**16,836**	**15,837**

Uses of Funds/Expenditures	2011 Actual	2012 Estimated	2013 Budget
Salaries and Wages	559,166	596,628	556,370
Employee Benefits	205,206	174,354	187,522
Professional & Tech Services	193,068	155,000	100,800
Supplies	25,291	29,300	29,650
Purchased Property Services	0	500	500
Other Purchased Services	68,721	54,800	65,110
Other Expenses	2,650	500	500
Property/Fixed Assets	4,943	2,705	6,000
Total	**1,059,045**	**1,013,787**	**946,452**

General Services

General Services includes the county's emergency medical (ambulance service) and remote communications sites. In 2012 several changes were made and the 2013 budget now includes the newly formed Communications Department and the Safety Committee from Human Resources. The county's economic development program has been moved from General Services to the Community Development Department.

Revenues	2011 Actual	2012 Estimated	2013 Budget
Charges for Services	32,067	63,900	63,900
Intergovernmental	3,388	0	0
Contributions	13,250	0	0
Miscellaneous Revenue	10,350	10,000	0
Total	**59,055**	**73,900**	**63,900**

Uses of Funds/Expenditures	2011 Actual	2012 Estimated	2013 Budget
Salaries and Wages	120,532	123,357	230,350
Employee Benefits	29,893.66	19,529.00	90,524.00
Professional & Tech Services	111,870	81,000	130,600
Supplies	328,433	18,751	12,000
Purchased Property Services	62	19,500	29,500
Other Purchased Services	31,017	8,510	21,830
Other Expenses	150	0	0
Property/Fixed Assets	525	525	14,000
Total	**622,484**	**271,172**	**528,804**

Human Resources

The Human Resources Department provides management of, leadership in, and consultation in the following personnel related functions: employer-employee relations, workforce planning, recruitment and selection, benefits administration, compensation, performance management, training and development and serves as the custodian of the official personnel files.

Revenues	2011 Actual	2012 Estimated	2013 Budget
Charges for Services	2,130	0	0
Total	**2,130**	**0**	**0**

Uses of Funds/Expenditures	2011 Actual	2012 Estimated	2013 Budget
Salaries and Wages	249,367	255,175	279,209
Employee Benefits	89,323	91,187	95,654
Professional & Tech Services	74,950	61,000	85,936
Supplies	15,436	21,800	23,100
Purchased Property Services	0	0	7,660
Other Purchased Services	28,162	48,520	55,849
Property/Fixed Assets	9,034	4,700	15,500
Total	**466,271**	**482,382**	**562,908**

Information Technology

Information Technology powers the collection, processing, and presentation of information within the county. The Information Technology department implements, administers and maintains hardware, software, services, and supporting infrastructure to manage and deliver information using voice, data, and video.

Revenues	2011 Actual	2012 Estimated	2013 Budget
Charges for Services	84	0	0
Miscellaneous Revenue	625	3,200	0
Total	**709**	**3,200**	**0**

Uses of Funds/Expenditures	2011 Actual	2012 Estimated	2013 Budget
Salaries and Wages	497,405	436,886	448,264
Employee Benefits	187,650	169,435	156,165
Professional & Tech Services	134,506	151,800	128,400
Supplies	17,708	76,200	71,150
Purchased Property Services	1,426	3,000	3,000
Other Purchased Services	462,669	486,685	517,160
Property/Fixed Assets	26,035	49,000	37,000
Total	**1,327,399**	**1,373,006**	**1,361,139**

Oil and Gas

The Oil and Gas Department serves as the liaison between the County, the Oil and Gas Industry, Garfield County citizens, and other governmental entities concerning oil and gas exploration and development within the County.

Revenues	2011 Actual	2012 Estimated	2013 Budget
Miscellaneous Revenue	0	1,081	1,000
Total	**0**	**1,081**	**1,000**

Uses of Funds/Expenditures	2011 Actual	2012 Estimated	2013 Budget
Salaries and Wages	92,510	116,862	131,736
Employee Benefits	48,200	44,293	41,008
Professional & Tech Services	102,961	177,500	90,000
Supplies	7,974	12,550	20,600
Purchased Property Services	0	300	1,500
Other Purchased Services	18,967	37,600	46,700
Other Expenses	0	0	0
Property/Fixed Assets	6,300	2,380	5,000
Total	**276,913**	**391,485**	**336,544**

Procurement

The Procurement Department provides procurement policies, procedures and operational support for the acquisition of commodities and services as required by county departments and offices and also negotiates and administers county-wide contracts for goods and services.

Revenues	2011 Actual	2012 Estimated	2013 Budget
Miscellaneous Revenue	25	0	0
Total	**25**	**0**	**0**

Uses of Funds/Expenditures	2011 Actual	2012 Estimated	2013 Budget
Salaries and Wages	200,642	156,868	265,749
Employee Benefits	69,001	56,953	104,318
Professional & Tech Services	0	0	2,880
Supplies	9,123	4,750	6,848
Other Purchased Services	568,423	426,875	440,970
Property/Fixed Assets	324	2,000	4,500
Total	**847,513**	**647,446**	**825,265**

Fund Administration

The Fund Administration Department tracks General Fund revenues that are not department specific such as property tax, specific ownership tax, cigarette tax and payments in lieu of taxes (PILT). Expenditures include statutory treasurer's fees collected on property tax and sales tax along with sales tax distributions to other jurisdictions within Garfield County such as the Library and Communication districts.

Revenues	2011 Actual	2012 Estimated	2013 Budget
Taxes	43,293,241	41,808,069	44,995,514
Intergovernmental	979,736	935,879	945,005
Miscellaneous Revenue	679,350	320	0
Total	**44,952,327**	**42,744,268**	**45,940,519**

Uses of Funds/Expenditures	2011 Actual	2012 Estimated	2013 Budget
Supplies	(3,722)	(210)	0
Other Expenses	5,090,603	4,229,606	5,353,257
Total	**5,086,880**	**4,229,396**	**5,353,257**

Emergency Reserve Fund

The Emergency Reserve Fund accounts for the emergency reserve required by the Colorado Constitution as amended by TABOR. It is calculated as 3% of certain County expenditures. Both revenues and expenditures in the fund are interfund transfers. Prior to 2013 the reserve was increased as expenditures increased. In 2013 the reserve can be reduced hence the return of a portion of the reserve to the General Fund.

Revenues	2011 Actual	2012 Estimated	2013 Budget
Miscellaneous Revenue	885,000	200,000	0
Total	**885,000**	**200,000**	**0**

Uses of Funds/Expenditures	2011 Actual	2012 Estimated	2013 Budget
Other Expenses	0	0	350,000
Total	**0**	**0**	**350,000**

Clerk & Recorder EFTF Fund

The Clerk and Recorder EFTF Fund is a special revenue fund that accounts for the revenues and expenditures related to the collection of a surcharge, which is to be used solely to defray the costs of implementing and providing electronic filing and recording capabilities.

Revenues	2011 Actual	2012 Estimated	2013 Budget
Investment Earnings	0	45	0
Miscellaneous Revenue	13,705	15,000	15,000
Total	**13,705**	**15,045**	**15,000**

Uses of Funds/Expenditures	2011 Actual	2012 Estimated	2013 Budget
Professional & Tech Services	6,995	7,345	0
Purchased Property Services	0	0	7,900
Other Expenses	60,000	0	0
Total	**66,995**	**7,345**	**7,900**

Retirement Fund

The Retirement Fund is a special revenue fund that accounts for the activities of the County retirement plan. The County levies a portion of property tax to fund its contribution to the plan.

Revenues	2011 Actual	2012 Estimated	2013 Budget
Taxes	2,662,086	530,000	1,828,570
Intergovernmental	125	0	0
Miscellaneous Revenue	73,477	0	45,000
Total	**2,735,688**	**530,000**	**1,873,570**

Uses of Funds/Expenditures	2011 Actual	2012 Estimated	2013 Budget
Employee Benefits	295,953	290,276	325,187
Other Expenses	52,000	10,000	35,000
Total	**347,953**	**300,276**	**360,187**

Oil and Gas Mitigation Fund

The Oil and Gas Mitigation Fund is a special revenue fund that accounts for revenues and expenditure of specifically designated monies to be used to mitigate adverse property, social and environmental impacts of oil and gas related activities.

Revenues	2011 Actual	2012 Estimated	2013 Budget
Intergovernmental	2,079,304	0	0
Total	**2,079,304**	**0**	**0**

Uses of Funds/Expenditures	2011 Actual	2012 Estimated	2013 Budget
Professional and Technical Services	0	564,478	342,019
Other Expenses	617,969	5,166,436	3,700,000
Total	**617,969**	**5,730,914**	**4,042,019**

Garfield County Grant Fund

The Garfield County Grant Fund was established in 2011 for the purpose of the receipt and expenditure of certain specifically designated monies to be used for the purpose of allocating County General Fund dollars to specific purposes supported by Federal and State grants.

Revenues	2011 Actual	2012 Estimated	2013 Budget
Intergovernmental	474,880	761,581	0
Investment Earnings	103	180	0
Miscellaneous Revenue	100,000	0	0
Total	**574,983**	**761,761**	**0**

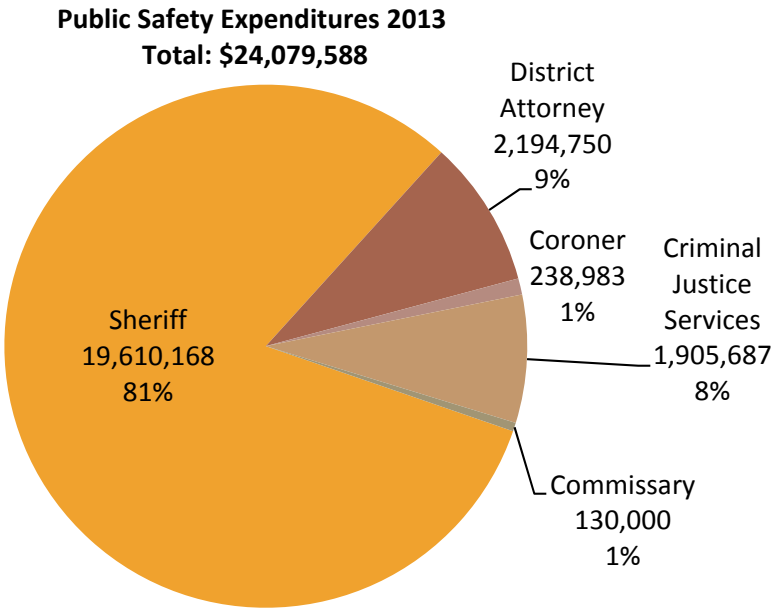
Uses of Funds/Expenditures	2011 Actual	2012 Estimated	2013 Budget
Professional & Tech Services	341,011	138,055	0
Purchased Property Services	62,949	18,386	0
Other Purchased Services	2,248	0	0
Other Expenses	0	588,446	0
Property/Fixed Assets	61,512	23,966	0
Total	**467,720**	**768,853**	**0**

Summary

The public safety function includes all the expenditures for the component units whose responsibility is the prevention and protection of the citizens of Garfield County from dangers affecting safety such as crimes or disasters. Services in this function are provided by the General Fund's Sheriff, Coroner, District Attorney, and Criminal Justice Service departments and Commissary Fund.

Revenues by Source	2011 Actual	2012 Estimated	2013 Budget
Taxes	731,260	609,375	796,875
Charges for Services	975,497	869,000	827,610
Intergovernmental	407,239	246,866	211,118
Investment Earnings	37	0	100
Miscellaneous Revenue	274,216	201,503	139,001
Fines and Forfeitures	36,048	40,000	34,560
Contributions	685,090	898,639	748,631
Total	**3,109,387**	**2,865,383**	**2,757,895**

Uses of Funds/Expenditures	2011 Actual	2012 Estimated	2013 Budget
Salaries and Wages	8,842,589	10,189,914	10,327,951
Employee Benefits	3,975,706	4,427,177	4,474,511
Professional & Tech Services	1,775,047	1,759,217	1,855,352
Supplies	1,310,800	1,394,443	1,445,097
Purchased Property Services	281,540	332,850	332,500
Other Purchased Services	2,297,258	2,408,120	2,673,289
Other Expenses	2,271,260	2,443,040	2,835,888
Property/Fixed Assets	119,663	139,406	135,000
Total	**20,873,863**	**23,094,167**	**24,079,588**



2013 Public Safety Expenditures - Highlights		
Animal Control - Client Boarding	Sheriff	650,000
Emergency Management Contingency	Sheriff	500,000
Jail – Correctional Healthcare and Mental Health	Sheriff	1,064,654
Courthouse Security	Sheriff	304,000
Jail Inmate Food	Sheriff	368,000
Coroner Services	Coroner	235,596
Motor Pool Charges	Sheriff	1,150,000
Non Residential Correctional Services	Criminal Justice Services	102,000
Inmate Food	Criminal Justice Services	160,000
Toxicology Monitoring	Criminal Justice Services	18,504
Juvenile Diversion Program	District Attorney	58,000
Services for Garfield County Jail Inmates	Commissary	130,000

General Fund, Sheriff

The County Sheriff is the chief law enforcement officer of the County and is responsible for maintaining the peace and enforcing State criminal laws. The Sheriff must attend court and is required to serve and execute processes, subpoenas, writs and orders as directed by the court. The Sheriff operates the County jail and must maintain and feed prisoners. The Sheriff if also the Under Fire Warden for prairie or forest fires in the County. Finally, the Sheriff performs certain functions in connection with sales of real and personal property to satisfy debt or tax liens.

Revenues by Source	2011 Actual	2012 Estimated	2013 Budget
Taxes	731,260	609,375	796,875
Charges for Services	543,020	499,000	457,000
Intergovernmental	398,631	246,866	211,118
Miscellaneous Revenue	147,344	59,350	4,001
Contributions	500	0	0
Total	**1,820,755**	**1,414,591**	**1,468,994**

Uses of Funds/Expenditures	2011 Actual	2012 Estimated	2013 Budget
Salaries and Wages	7,831,558	9,197,373	9,297,263
Employee Benefits	3,536,750	3,986,210	4,007,776
Professional & Tech Services	1,574,027	1,509,272	1,611,654
Supplies	1,040,979	1,108,643	1,145,500
Purchased Property Services	227,564	294,350	298,700
Other Purchased Services	2,188,516	2,295,265	2,556,837
Other Expenses	102,862	174,188	557,438
Property/Fixed Assets	116,337	122,500	135,000
Total	**16,618,594**	**18,687,801**	**19,610,168**

General Fund, Coroner

The County Coroner provides services for the medical-legal investigation of deaths in the County.

Uses of Funds/Expenditures	2011 Actual	2012 Estimated	2013 Budget
Salaries and Wages	102,113	100,675	104,200
Employee Benefits	30,357	30,142	30,033
Professional & Tech Services	80,790	80,000	80,000
Supplies	4,654	3,000	3,000
Purchased Property Services	36,000	12,000	12,000
Other Purchased Services	12,611	11,175	9,750
Total	**266,525**	**236,992**	**238,983**

General Fund, District Attorney

The District Attorney's Office pursues justice for victims of crime through the fair and ethical prosecution of criminal offenders.

Uses of Funds/Expenditures	2011 Actual	2012 Estimated	2013 Budget
Other Expenses	2,105,866	2,196,652	2,194,750
Total	**2,105,866**	**2,196,652**	**2,194,750**

General Fund, Criminal Justice Services

Criminal Justice Services provides coordination and implementation for the alternative sentencing programs, both residential and non-residential (public service, work enders and electronic home monitoring) as imposed by the courts.

Revenues by Source	2011 Actual	2012 Estimated	2013 Budget
Charges for Services	432,477	370,000	370,610
Intergovernmental	8,608	0	0
Investment Earnings	37	0	100
Fines and Forfeitures	36,048	40,000	34,560
Contributions	684,590	898,639	748,631
Total	**1,161,760**	**1,308,639**	**1,153,901**

Uses of Funds/Expenditures	2011 Actual	2012 Estimated	2013 Budget
Salaries and Wages	908,918	891,866	926,488
Employee Benefits	408,600	410,825	436,702
Professional & Tech Services	108,128	168,945	163,698
Supplies	220,267	241,800	249,097
Purchased Property Services	17,976	26,500	21,800
Other Purchased Services	96,131	101,680	106,702
Other Expenses	1,999	1,200	1,200
Property/Fixed Assets	3,326	7,600	0
Total	**1,765,343**	**1,850,416**	**1,905,687**

Commissary Fund

The Commissary Fund is a special revenue fund that accounts for the detention of inmate revenues and expenditures. Revenues are derived from sales to inmates for candy, stamps, toiletries, etc. Expenditures are purchases for the inmates clothing, mattresses, pillows, chairs, educational instruction and materials, etc.

Revenues	2011 Actual	2012 Estimated	2013 Budget
Miscellaneous Revenue	126,871	142,153	135,000
Total	**126,871**	**142,153**	**135,000**

Uses of Funds/Expenditures	2011 Actual	2012 Estimated	2013 Budget
Professional & Tech Services	12,103	1,000	0
Supplies	44,900	41,000	47,500
Other Expenses	60,533	71,000	82,500
Property/Fixed Assets	0	9,306	0
Total	**117,536**	**122,306**	**130,000**

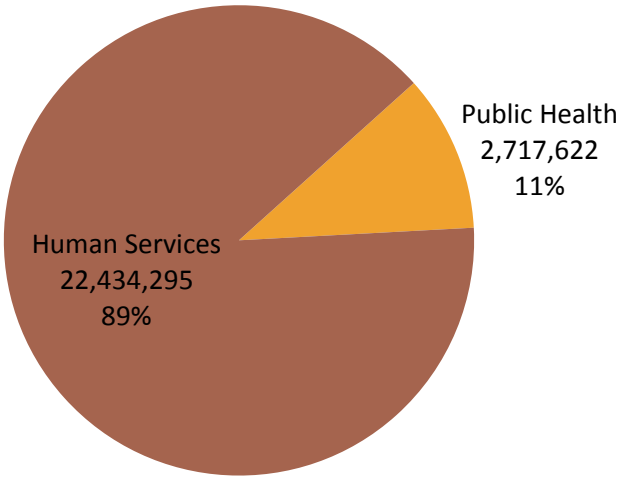
Summary

The Health and Welfare function of Garfield County is managed by two departments each with its own fund, Public Health and Human Services, the summary of both is as follows:

Revenues by Source	2011 Actual	2012 Estimated	2013 Budget
Taxes	2,990,972	2,316,079	3,404,646
Charges for Services	160,590	136,192	162,100
Intergovernmental	16,973,203	18,219,768	19,655,395
Investment Earnings	5,580	0	0
Miscellaneous Revenue	1,865,840	1,696,760	1,586,103
Contributions	34,120	0	0
Total	**22,030,305**	**22,368,799**	**24,808,244**

Uses of Funds/Expenditures	2011 Actual	2012 Estimated	2013 Budget
Salaries and Wages	4,804,460	4,811,363	5,685,232
Employee Benefits	2,415,496	2,394,750	2,811,746
Professional & Tech Services	1,550,570	1,627,497	1,894,426
Supplies	307,628	328,649	404,000
Purchased Property Services	5,870	10,931	10,415
Other Purchased Services	404,750	515,517	562,436
Other Expenses	11,194,427	11,906,751	13,753,312
Property/Fixed Assets	101,648	35,215	30,350
Total	**20,784,849**	**21,630,673**	**25,151,917**

Health and Welfare Expenditures
Total: $25,151,917



2012 Health and Welfare - Highlights		
Dental Consultant	Public Health	30,000
Travel Vaccines	Public Health	55,000
Adult Influenza Vaccines	Public Health	43,000
Child Vaccines	Public Health	47,000
Air Quality Monitoring Services	Public Health	278,183
Farmers Market and Cooking Matters Programs	Public Health	24,000
Medical Transport	Human Services	40,000
Child Care Assistance	Human Services	744,172
Child Support Enforcement	Human Services	794,013
Child Welfare	Human Services	1,000,000
Colorado Works (TANF)	Human Services	762,531
Food Assistance	Human Services	9,766,000

Public Health Fund

The Public Health Fund is a special revenue fund used to finance the public health programs and services in Garfield County.

Revenues by Source	2011 Actual	2012 Estimated	2013 Budget
Taxes	271,287	226,079	295,641
Charges for Services	160,590	136,092	162,000
Intergovernmental	648,860	731,609	636,573
Miscellaneous Revenue	1,600,512	1,624,000	1,500,000
Contributions	34,120	0	0
Total	**2,715,370**	**2,717,780**	**2,594,214**

Uses of Funds/Expenditures	2011 Actual	2012 Estimated	2013 Budget
Salaries and Wages	1,237,619	1,243,278	1,424,138
Employee Benefits	561,311	549,430	595,588
Professional & Tech Services	407,293	382,464	337,083
Supplies	155,972	155,500	210,300
Purchased Property Services	565	1,800	2,200
Other Purchased Services	81,782	91,500	96,400
Other Expenses	20,725	44,522	49,913
Property/Fixed Assets	42,151	2,215	2,000
Total	**2,507,417**	**2,470,709**	**2,717,622**

Human Services Fund

The Human Services Fund is a special revenue fund used for financing public welfare programs in Garfield County.

Revenues by Source	2011 Actual	2012 Estimated	2013 Budget
Taxes	2,719,684	2,090,000	3,109,005
Charges for Services	0	100	100
Intergovernmental	16,324,343	17,488,159	19,018,822
Investment Earnings	5,580	0	0
Miscellaneous Revenue	265,327	72,760	86,103
Total	**19,314,935**	**19,651,019**	**22,214,030**

Uses of Funds/Expenditures	2011 Actual	2012 Estimated	2013 Budget
Salaries and Wages	3,566,841	3,568,085	4,261,094
Employee Benefits	1,854,185	1,845,320	2,216,158
Professional & Tech Services	1,143,277	1,245,033	1,557,343
Supplies	151,656	173,149	193,700
Purchased Property Services	5,305	9,131	8,215
Other Purchased Services	322,968	424,017	466,036
Other Expenses	11,173,702	11,862,229	13,703,399
Property/Fixed Assets	59,497	33,000	28,350
Total	**18,277,432**	**19,159,964**	**22,434,295**

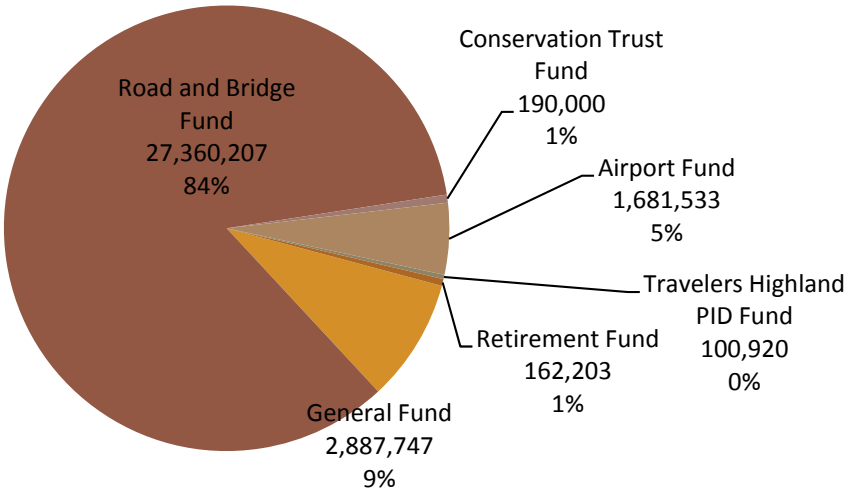
Summary

The Public Works function provides administrative and technical support for the County's Road and Bridge Fund, Airport Fund, Conservation Trust Fund and Traffic Study Fund. Additional responsibilities include the procurement of real property, agreements for construction projects, condemnation proceedings where necessary, and oversight of capital improvements for the Road and Bridge and Airport Funds and the County's vegetation management program. These totals include retirement benefits which are accounted for in the Retirement Fund.

Revenues by Source	2011 Actual	2012 Estimated	2013 Budget
Taxes	7,961,948	11,851,553	12,953,891
Charges for Services	281,643	231,300	254,050
Intergovernmental	7,078,582	4,266,736	7,238,208
Investment Earnings	59,967	44,298	46,273
Miscellaneous Revenue	364,234	425,139	426,558
Licenses and Permits	306,453	250,000	250,000
Contributions	570,331	50,000	50,000
Total	**16,623,158**	**17,119,026**	**21,218,980**

Uses of Funds/Expenditures	2011 Actual	2012 Estimated	2013 Budget
Salaries and Wages	2,811,534	2,806,353	3,277,315
Employee Benefits	1,478,634	1,479,800	1,615,497
Professional & Tech Services	3,541,326	5,508,989	5,930,379
Supplies	2,184,882	2,568,185	2,443,728
Purchased Property Services	985,083	1,264,970	1,455,155
Other Purchased Services	511,819	531,549	578,896
Other Expenses	897,214	3,673,033	1,204,072
Property/Fixed Assets	4,591,182	5,648,193	15,877,568
Total	**17,001,674**	**23,481,072**	**32,382,610**

Public Works Expenditures 2013 Total: $32,382,610



2012 Public Works - Highlights		
Property Tax Distribution to Municipalities	Road & Bridge, Fund Administration	745,889
Custodial	General, Facilities Management	$205,000
Electricity	General, Facilities Management	$180,000
Repairs and Maintenance	General, Facilities Management	$200,000
Two crews Western Colorado Conservation Corps	General, Vegetation Management	190,000
Mosquito services	General, Vegetation Management	150,000
Tamarisk/Russian Olive removal	General, Vegetation Management	70,000
Conservation Districts weed cost-share program	General, Vegetation Management	55,000
Herbicides	General, Vegetation Management	26,000
Diesel	Road & Bridge - Maintenance	450,000
Battlement Mesa Drainage Improvements	Road & Bridge - Maintenance	200,000
Baxter Pass Maintenance	Road & Bridge - Maintenance	60,000
Various Bridge Repairs	Road & Bridge - Maintenance	375,000
Supplies - Bulk Asphalt, Gravel, Guard Rails, etc	Road & Bridge - Maintenance	1,200,000
Vehicle Parts and Tires	Road & Bridge - Maintenance	325,000
CR346 Lower Airport Road – Asphalt	Road & Bridge - Maintenance	650,000
CR102 Missouri Heights – Asphalt	Road & Bridge - Maintenance	510,000
CR317 Beaver Creek - Asphalt	Road & Bridge - Maintenance	410,000
CR114 CMC Road - Asphalt	Road & Bridge - Maintenance	345,000
Battlement Mesa - Chip seal	Road & Bridge - Maintenance	200,000
Una Bridge Construction	Road & Bridge - Infrastructure	4,600,000
CR 311 Upper Divide Creek Road reconstruction	Road & Bridge - Infrastructure	4,350,000
Black Diamond Bridge Construction	Road & Bridge - Infrastructure	3,250,000
Cattle Creek Intersection Design	Road & Bridge - Infrastructure	600,000
Oak Meadows Bridge	Road & Bridge - Infrastructure	400,000
3 graders	Road & Bridge – Heavy Equipment	750,000
Multi Use Tandem truck	Road & Bridge – Heavy Equipment	350,000
Roller	Road & Bridge – Heavy Equipment	120,000
Plow and sander	Road & Bridge – Heavy Equipment	26,000
Dust Retardant	Road & Bridge - Maintenance	400,000
Road Striping	Road & Bridge - Maintenance	150,000
Outsourced Snow Plowing	Road & Bridge - Maintenance	95,000
Fog seal runway, taxiway and apron	Airport	262,658
Air field tractor	Airport	138,930

Additional highlights of the Public Works function are listed in the Capital Expenditures section of this document.

General Fund, Engineering

The Engineering Department is accounted for in the General Fund and provides specialized engineering and project management capabilities to any County department, but primarily to capital projects, community development and road and bridge.

Uses of Funds/Expenditures	2011 Actual	2012 Estimated	2013 Budget
Salaries and Wages	170,484	176,532	181,828
Employee Benefits	54,800	55,979	57,569
Professional & Tech Services	0	1,515	4,000
Supplies	1,670	3,870	4,931
Purchased Property Services	0	0	1,200
Other Purchased Services	21,624	16,900	22,450
Property/Fixed Assets	1,891	8,000	8,500
Total	**250,468**	**262,796**	**280,478**

General Fund, Facilities Management

Facilities Management oversees most of the County's facilities providing management and maintenance services.

Revenues by Source	2011 Actual	2012 Estimated	2013 Budget
Miscellaneous Revenue	108,459	141,500	214,796
Total	**108,459**	**141,500**	**214,796**

Uses of Funds/Expenditures	2011 Actual	2012 Estimated	2013 Budget
Salaries and Wages	114,932	81,955	135,390
Employee Benefits	41,990	20,812	46,014
Professional & Tech Services	4,751	16,600	5,000
Supplies	255,763	266,615	307,465
Purchased Property Services	410,822	496,842	553,409
Other Purchased Services	17,450	21,635	27,000
Property/Fixed Assets	7,371	10,000	50,500
Total	**853,079**	**914,459**	**1,124,778**

General Fund, Fairgrounds

The fairgrounds are a large facility with both revenues and expenditures and are accounted for in a separate sub-department within the General Fund.

Revenues by Source	2011 Actual	2012 Estimated	2013 Budget
Charges for Services	62,391	52,000	64,200
Miscellaneous Revenue	11,812	22,000	6,996
Total	**74,203**	**74,000**	**71,196**

Uses of Funds/Expenditures	2011 Actual	2012 Estimated	2013 Budget
Salaries and Wages	146,611	153,355	160,914
Employee Benefits	72,634	70,267	65,775
Professional & Tech Services	538	9,874	10,500
Supplies	71,778	79,200	82,700
Purchased Property Services	62,489	87,500	90,500
Other Purchased Services	20,519	22,000	22,000
Property/Fixed Assets	368	250	250
Total	**386,755**	**427,446**	**442,639**

General Fund, Public Works

The Public Works Department within the General Fund accounts for the costs of the Public Works Director.

Uses of Funds/Expenditures	2011 Actual	2012 Estimated	2013 Budget
Salaries and Wages	94,536	114,994	165,756
Employee Benefits	25,667	32,808	53,774
Supplies	10,036	1,450	2,650
Other Purchased Services	11,730	14,764	19,700
Property/Fixed Assets	2,160	0	0
Total	**144,130**	**164,016**	**241,880**

General Fund, Vegetation Management

Vegetation management includes weed and pest, mosquito control and tamarisk removal programs. Note: Vegetation Management was accounted for in the Road and Bridge Fund until mid 2012.

Revenues by Source	2011 Actual	2012 Estimated	2013 Budget
Charges for Services	0	7,000	7,000
Intergovernmental	0	65,900	68,150
Total	0	72,900	75,150

Uses of Funds/Expenditures	2011 Actual	2012 Estimated	2013 Budget
Salaries and Wages	0	98,498	164,170
Employee Benefits	0	31,163	37,702
Professional & Tech Services	0	458,000	500,000
Supplies	0	32,900	41,050
Purchased Property Services	0	3,000	6,000
Other Purchased Services	0	30,985	49,050
Total	0	654,546	797,972

Road and Bridge Fund

The Road and Bridge Fund is a special revenue fund used for financing the construction and maintenance of County roads and bridges. The totals below include Road & Bridge capital expenditures which are also listed and detailed within the Capital Expenditures section of this document.

Revenues by Source	2011 Actual	2012 Estimated	2013 Budget
Taxes	7,774,134	11,778,125	12,910,102
Charges for Services	4,497	0	0
Intergovernmental	3,436,913	3,252,336	6,345,000
Miscellaneous Revenue	109,132	100,000	24,000
Licenses and Permits	306,453	250,000	250,000
Contributions	570,331	50,000	50,000
Total	**12,201,460**	**15,430,461**	**19,579,102**

Uses of Funds/Expenditures	2011 Actual	2012 Estimated	2013 Budget
Salaries and Wages	2,119,042	1,974,105	2,240,810
Employee Benefits	1,062,306	1,022,735	1,087,095
Professional & Tech Services	3,383,138	4,839,000	5,252,200
Supplies	1,784,402	2,120,000	1,901,700
Purchased Property Services	383,483	521,180	646,600
Other Purchased Services	355,981	339,000	345,900
Other Expenses	717,422	981,763	1,012,902
Property/Fixed Assets	3,624,091	5,189,195	14,873,000
Total	**13,429,865**	**16,986,978**	**27,360,207**

Airport Fund

The Airport Fund is a special revenue fund that accounts for operations at the County airport. The totals below include Airport capital expenditures which are also listed and detailed within the Capital Expenditures section of this document.

Revenues by Source	2011 Actual	2012 Estimated	2013 Budget
Charges for Services	198,989	172,300	182,850
Intergovernmental	3,457,600	758,500	635,058
Miscellaneous Revenue	134,281	160,799	180,266
Investment Earnings	59,084	43,000	45,000
Total	**3,849,954**	**1,134,599**	**1,043,174**

Uses of Funds/Expenditures	2011 Actual	2012 Estimated	2013 Budget
Salaries and Wages	165,929	206,914	228,447
Employee Benefits	73,926	99,875	105,365
Professional & Tech Services	118,408	184,000	148,679
Supplies	61,233	64,150	63,232
Purchased Property Services	128,290	156,448	157,446
Other Expenses	84,515	86,265	92,796
Other Purchased Services	324	2,500,200	0
Property/Fixed Assets	893,850	385,998	885,568
Total	**1,526,475**	**3,683,850**	**1,681,533**

Conservation Trust Fund

The Conservation Trust Fund is a special revenue fund that accounts for lottery proceeds received from the State of Colorado to be used for the acquisition and development of parks and recreational sites within Garfield County.

Revenues by Source	2011 Actual	2012 Estimated	2013 Budget
Intergovernmental	184,070	190,000	190,000
Investment Earnings	97	125	100
Total	**184,167**	**190,125**	**190,100**

Uses of Funds/Expenditures	2011 Actual	2012 Estimated	2013 Budget
Other Expenses	175,000	190,000	190,000
Total	**175,000**	**190,000**	**190,000**

Traveler's Highland PID Fund

The Traveler's Highland Public PID Fund is a special revenue fund established in 2011 for the receipt of real and personal property tax dollars collected from property located within the public improvement district and for the expenditure of those dollars as approved by the PID Board. The totals below include capital expenditures which are also included within the Capital Expenditures section of this document.

Revenues by Source	2011 Actual	2012 Estimated	2013 Budget
Taxes	187,814	73,428	43,789
Total	**187,814**	**73,428**	**43,789**

Uses of Funds/Expenditures	2011 Actual	2012 Estimated	2013 Budget
Professional & Tech Services	34,492	0	10,000
Supplies	0	0	40,000
Other Expenses	4,100	820	920
Property/Fixed Assets	50,000	50,000	50,000
Total	**88,592**	**50,820**	**100,920**

Traffic Study Fund

The Traffic Study Fund is a special revenue fund that accounts for revenues received from Community Development activity related to subdivision development. The revenues are to be used to address traffic/road concerns in the areas in which the subdivisions were approved.

Revenues by Source	2011 Actual	2012 Estimated	2013 Budget
Charges for Services	15,766	0	0
Investment Earnings	786	1,173	1,173
Total	**16,551**	**1,173**	**1,173**

Solid Waste Disposal Fund

The Solid Waste Disposal Fund is an enterprise fund that accounts for the revenues and expenses of Garfield County's solid waste management operations including recycling, waste reduction and hazardous waste disposal. The West Garfield County Landfill is included in this fund and charges fees for disposal of waste from which the majority of fund revenues are derived. The totals below include capital expenditures which are also included within the Capital Expenditures section of this document.

Revenues by Source	2011 Actual	2012 Estimated	2013 Budget
Charges for Services	1,196,177	1,000,000	1,000,000
Intergovernmental	0	0	0
Miscellaneous Revenue	172,243	111,000	100,000
Total	**1,368,420**	**1,111,000**	**1,100,000**

Uses of Funds/Expenditures	2011 Actual	2012 Estimated	2013 Budget
Salaries and Wages	294,853	297,375	351,507
Employee Benefits	218,830	209,741	222,173
Professional & Tech Services	153,477	165,000	116,450
Supplies	84,525	79,000	106,630
Purchased Property Services	78,291	44,000	83,628
Other Expenses	74,438	89,281	113,558
Other Purchased Services	3,233	1,700	2,000
Property/Fixed Assets	177,695	760,000	259,500
Total	**1,085,342**	**1,646,097**	**1,255,446**

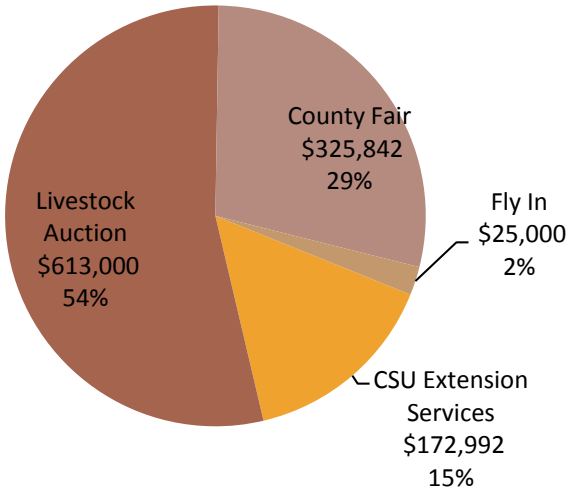
Summary

The culture and recreation function includes the administration and costs associated with running certain County events such as the County Fair, Livestock Auction and the airport fly-in, and the cost of agricultural and other educational programs provided by the CSU Extension Service.

Revenues	2011 Actual	2012 Estimated	2013 Budget
Taxes	94,383	78,610	102,797
Charges for Services	439,256	430,685	500,100
Contributions	19,585	67,100	66,100
Investment Earnings	137	22	1,300
Miscellaneous Revenue	214,458	686,950	687,000
Total	**767,819**	**1,263,367**	**1,357,297**

Uses of Funds/Expenditures	2011 Actual	2012 Estimated	2013 Budget
Professional & Tech Services	181,701	194,886	366,086
Supplies	49,210	398,485	91,950
Purchased Property Services	2,225	3,000	5,250
Other Purchased Services	61,136	69,300	69,192
Other Expenses	551,140	545,171	603,056
Property/fixed assets	268	800	1,300
Total	**845,680**	**1,211,642**	**1,136,834**

Expenditures by Program/Event
Total: $1,136,834



General Fund, CSU Extension Services

The costs associated with the provision of services by the Garfield County CSU Extension Service are accounted for in the General Fund. Revenues are sales tax collections specific to CSU Extension.

Revenues	2011 Actual	2012 Estimated	2013 Budget
Taxes	94,383	78,610	102,797
Total	**94,383**	**78,610**	**102,797**

Uses of Funds/Expenditures	2011 Actual	2012 Estimated	2013 Budget
Professional & Tech Services	97,993	82,786	104,886
Supplies	32,634	35,950	37,950
Purchased Property Services	2,225	3,000	3,000
Other Purchased Services	24,041	24,300	23,800
Other Expenses	1,952	1,572	2,056
Property/fixed assets	268	800	1,300
Total	**159,113**	**148,408**	**172,992**

Community Events Fund

The Community Events Fund is a special revenue fund used to account for the revenues and expenditures related to community events organized by the county, such as the County Fair, Air Show and Fly In. Prior to 2012 this fund included only the County Fair. In 2013 the planned events are the 75th County Fair and the Fly-In. The Air Show will not take place in 2013.

Revenues	2011 Actual	2012 Estimated	2013 Budget
Charges for Services	49,356	42,950	50,100
Contributions	18,335	64,630	56,100
Investment Earnings	136	12	1,200
Miscellaneous Revenue	61,958	535,000	535,000
Total	**129,785**	**642,592**	**642,400**

Uses of Funds/Expenditures	2011 Actual	2012 Estimated	2013 Budget
Professional & Tech Services	79,792	108,100	256,200
Supplies	6,172	352,935	39,250
Purchased Property Services	0	0	1,000
Other Purchased Services	32,026	40,000	39,392
Other Expenses	34,908	10,258	15,000
Total	**152,899**	**511,293**	**350,842**

Livestock Auction Fund

The Livestock Auction Fund is a special revenue fund that accounts for all revenues and expenditures related to the livestock auction that takes place during the annual County Fair.

Revenues	2011 Actual	2012 Estimated	2013 Budget
Charges for Services	389,899	387,735	450,000
Contributions	1,250	2,470	10,000
Investment Earnings	1	10	100
Miscellaneous Revenue	152,500	151,950	152,000
Total	**543,651**	**542,165**	**612,100**

Uses of Funds/Expenditures	2011 Actual	2012 Estimated	2013 Budget
Professional & Tech Services	3,916	4,000	5,000
Supplies	10,404	9,600	14,750
Purchased Property Services	0	0	1,250
Other Purchased Services	5,069	5,000	6,000
Other Expenses	514,280	533,341	586,000
Total	**533,668**	**551,941**	**613,000**

Motor Pool Fund

The Motor Pool Fund is an internal service fund that accounts for the repair and maintenance costs for all the County's vehicles and equipment. The totals below include capital expenditures which are also included within the Capital Expenditures section of this document.

Revenues	2011 Actual	2012 Estimated	2013 Budget
Charges for Services	1,804,215	1,775,210	1,968,944
Miscellaneous Revenue	34,666	0	0
Total	**1,838,881**	**1,775,210**	**1,968,944**

Uses of Funds/Expenditures	2011 Actual	2012 Estimated	2013 Budget
Salaries and Wages	198,307	196,055	204,926
Employee Benefits	85,935	86,194	87,836
Professional & Tech Services	24,000	31,200	31,200
Supplies	589,237	631,900	657,600
Purchased Property Services	142,748	196,700	200,700
Other Purchased Services	17,774	19,705	24,968
Property/Fixed Assets	244,584	800,833	711,000
Total	**1,302,585**	**1,962,587**	**1,918,230**

Section XII – CAPITAL EXPENDITURES

Summary

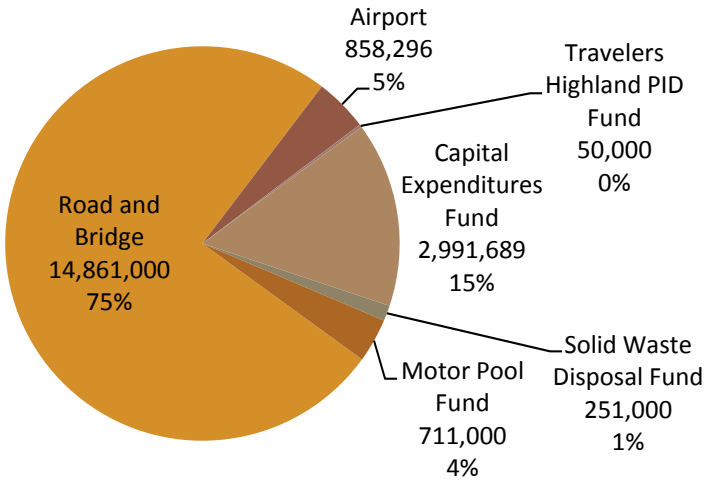
Capital expenditures are defined as individual items in excess of $5,000 with a life of over one year. An asset repair that will change the capacity or life of the asset by 25% is also classified as a capital expenditure.

The 2013 budget includes funding for capital investment in facilities, technology, equipment and infrastructure. There are no anticipated increases in operating costs as a result of these budgeted capital expenditures and in some cases operating costs are expected to decrease due to less maintenance and repairs required.

Total budgeted capital expenditures for Garfield County in 2013 amount to $19,722,985.

Capital Expenditures are distributed across several funds:

Capital Expenditures 2013 Total: $19,722,985



Some of the County's major capital expenditures are listed below:

2013 Capital Expenditures - Highlights		
Una Bridge Construction	Road & Bridge	4,600,000
CR 311 Upper Divide Creek Road reconstruction	Road & Bridge	4,350,000
Black Diamond Bridge Construction	Road & Bridge	3,250,000
Cattle Creek Intersection Design	Road & Bridge	600,000
Oak Meadows Bridge	Road & Bridge	400,000
3 graders	Road & Bridge	750,000
Multi Use Tandem truck	Road & Bridge	350,000
Roller	Road & Bridge	120,000
Plow and sander	Road & Bridge	26,000
CR300 & 6 & 24 Road Construction	Traveler's Highland PID	50,000
Airport Land and Building Improvements	Airport Fund	331,376

Airport Master Plan – 10 year update	Airport Fund	270,116
Sequencing build out plan	Solid Waste Disposal Fund	66,000
Detection Monitoring Well	Solid Waste Disposal Fund	60,000
Cabin chassis van	Motor Pool Fund	50,000
Replacement of 3 Motor Pool vehicles w/CNG	Motor Pool Fund	105,000
Replacement of 10 Sheriff Office vehicles	Motor Pool Fund	550,000
Payroll modules for accounting software	Capital Expenditures Fund	36,600
Replacement of VMware servers - IT	Capital Expenditures Fund	105,000
Replacement of back-up server - IT	Capital Expenditures Fund	120,000
Jail Central Control Board Upgrade - Sheriff	Capital Expenditures Fund	606,889
Digitizing old tax rolls - Treasurer	Capital Expenditures Fund	50,000
Colorado Avenue Parking improvements	Capital Expenditures Fund	500,000
Facilities master plan	Capital Expenditures Fund	75,000
Glenwood Springs Courthouse air conditioning	Capital Expenditures Fund	150,000
Fairgrounds – asphalt SE parking lot	Capital Expenditures Fund	200,000
Fairgrounds – convert track to parking	Capital Expenditures Fund	500,000

Capital Expenditures Fund

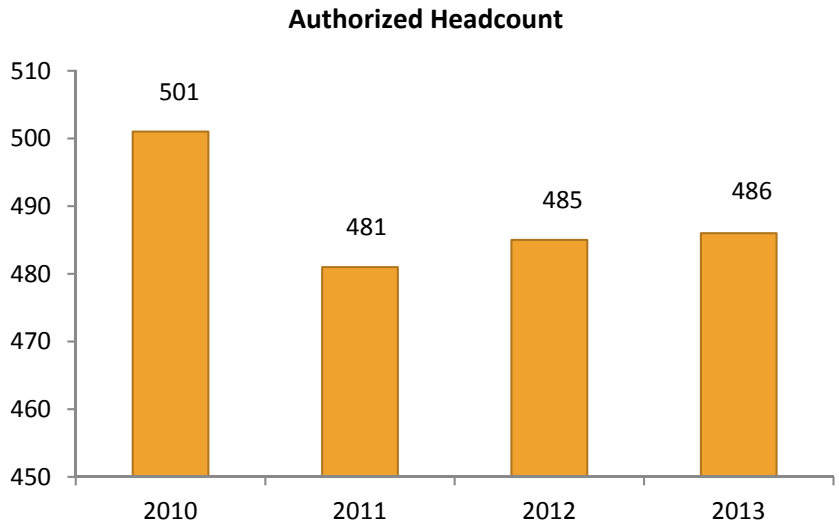
The Capital Expenditures Fund was established to budget for financial resources used for capital expenditure purchases. Below are the revenues and expenditures of the Capital Expenditures Fund only. Capital Expenditures made in other funds are included in the fund summaries within the relevant section of this document.

Revenues by Source	2011 Actual	2012 Estimated	2013 Budget
Taxes	236,170	2,562,454	0
Intergovernmental	334,882	10,199,535	316,640
Miscellaneous Revenue	695,000	8,932,926	0
Contributions	310,000	300,000	0
Total	**1,576,052**	**21,994,915**	**316,640**

Uses of Funds/Expenditures	2011 Actual	2012 Estimated	2013 Budget
Purchased Property Services	0	35,528	0
Other Expenses	15,929	49,368	0
Property/Fixed Assets	2,804,145	12,880,108	2,991,689
Total	**2,820,074**	**12,965,004**	**2,991,689**

Authorized Personnel

Garfield County's total headcount is 486, a net increase of 1 position over 2012. Staffing levels remain stable after significant reductions in 2010 – 2011.



Positions are approved by the Board of County Commissioners and are monitored and controlled by the Human Resources and Finance Department staff.

The majority of new positions are added during the budget process. The department heads and elected officials request new positions along with their budget request. From the list of duties and responsibilities, Human Resources staff determines the appropriate job classification and salary. The Finance Department does not make any recommendations regarding the addition of staff, but merely presents the information to the Board of County Commissioners. The department head reviews the request for additional personnel and related budget impacts during scheduled budget meetings with the Budget Officer (County Manager), and elected officials review their requests during a budget hearing with the Board of County Commissioners.

Occasionally, new positions are added outside the annual budget process. These are discussed by the elected official and department head with the Board of County Commissioners during a public meeting and may or may not require a supplemental appropriation. Usually, the reasons are unique, such as a new revenue source directly related to funding the new position. As in the normal budget process, final approval rests with the Board of County Commissioners.

Garfield County Authorized Personnel by Fund

	2010		2011		2012		2013	
	Full Time	Part Time	Full Time	Part Time	Full Time	Part Time	Full Time	Part Time
GENERAL FUND								
Elected Officials:								
BOCC	3	0	3	0	3	0	3	0
Assessor	23	1	21	0	22	0	21	0
Clerk & Recorder	25	2	23	1	22	2	22	1
Treasurer	7	1	8	1	9	1	9	1
Sheriff	149	2	151	0	151	0	151	0
Coroner	1	0	1	0	1	0	1	0
Surveyor	1	0	1	0	1	0	1	0
Admin. Departments:								
County Attorney	10	1	10	1	10	1	10	1
County Manager	6	0	5	0	5	0	2	0
Finance	9	1	9	1	9	1	8	1
Human Resources	4	1	5	0	5	0	5	0
Information Technology	11	0	11	0	10	0	8	0
Procurement	3	0	3	0	3	0	4	0
Oil & Gas	3	0	2	0	2	0	2	0
General Services - General Ops	1	0	1	0	1	0	0	0
General Services - Public Works	0	0	1	1	2	1	2	1
General Services - Facilities Mgmt	2	0	2	0	1	0	2	0
General Services - Fairgrounds	3	0	3	0	3	0	3	0
General Services - Vegetation Mgmt	0	0	0	0	0	0	1	4
General Services - Communications	0	0	0	0	0	0	4	0
Criminal Justice	19	0	19	0	19	0	19	0
Community Development	16	1	13	1	13	1	14	0
Engineering	2	0	2	0	2	0	2	0
Total General Fund	298	10	294	6	294	7	294	9
PUBLIC HEALTH FUND	23	6	25	5	25	5	24	5
ROAD & BRIDGE FUND	48	2	47	3	44	7	44	3
HUMAN SERVICES FUND	89	4	84	1	84	2	89	2
AIRPORT FUND	3	0	3	0	4	0	4	0
SOLID WASTE DISPOSAL FUND	14	0	9	0	9	0	8	0
MOTOR POOL FUND	4	0	4	0	4	0	4	0
	479	**22**	**466**	**15**	**464**	**21**	**467**	**19**
TOTAL ALL FUNDS	**501**		**481**		**485**		**486**	

Personnel Changes

As part of the 2013 budget, the Board of County Commissioners approved nine full-time positions and eliminated six full-time positions and two part-time positions through attrition, which are listed below. Positions that have been added, deleted, or transferred throughout the year that are outside the budget process, but officially approved by the Board of County Commissioners, are reflected in the 2013 totals on the authorized personnel list. They are not described below, although they do have an impact on expenditures and were included in the amended budget expenditures in 2012.

Position Additions

Fund	Department	Position	
General	Procurement	Senior Purchasing Agent	Full-time
General	GS - Facilities Management	Facility Maintenance Technician II	Full-time
General	GS - Communications	Website Specialist	Full-time
General	GS - Communications	Website Specialist	Full-time
General	GS - Communications	Chief Communications Officer	Full-time
General	Building & Planning	Community Development Liaison	Full-time
Road & Bridge	Road & Bridge	Administrative Assistant II	Full-time
Human Services	Human Services	Eligibility Technician A	Full-time
Human Services	Human Services	Supervisor: Eligibility	Full-time

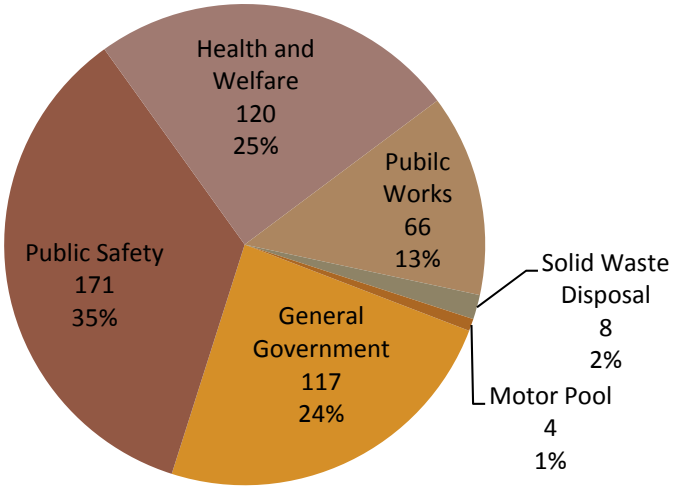
Position Eliminations

Fund	Department	Position	
General	Assessor	Appraiser I	Full-time
General	Clerk & Recorder	Clerk I (Election Clerk)	Part-time
General	Finance	Director, Administrative Services	Full-time
General	Information Technology	IT Specialist	Full-time
General	GS - General Operations	Assistant County Manager	Full-time
General	Building & Planning	Clerk I (Temporary)	Part-time
Public Health	Public Health	Public Health Nurse II	Full-time
Solid Waste	Solid Waste	Gatekeeper	Full-time

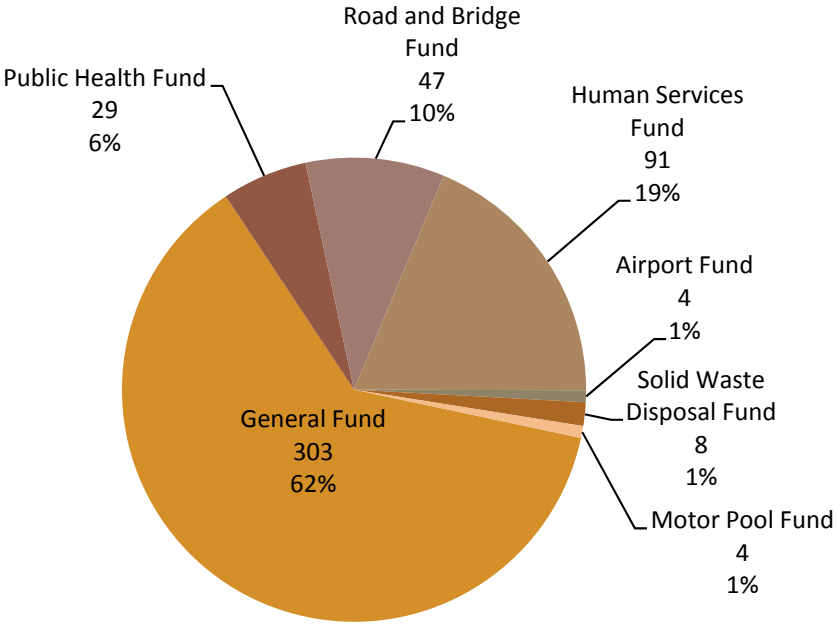
Personnel Distribution by Function

	Full Time	Part Time	Total
General Government			
BOCC	3		3
Assessor	21		21
Clerk & Recorder	22	1	23
Treasurer	9	1	10
Surveyor	1		1
County Attorney	10	1	11
County Manager	2		2
Finance	8	1	9
Human Resources	5		5
Information Technology	8		8
Procurement	4		4
Oil & Gas	2		2
General Services - Communications	4		4
Community Development	14		14
Total General Government	113	4	117
Public Safety			
Sheriff	151		151
Coroner	1		1
Criminal Justice	19		19
Total Public Safety	171	0	171
Health and Welfare			
Public Health	24	5	29
Human Services	89	2	91
Total Health and Welfare	113	7	120
Public Works			
General Services - Facilities Management	2		2
General Services - Fairgrounds	3		3
General Services - Vegetation Management	1	4	5
General Services - Public Works	2	1	3
Engineering	2		2
Road and Bridge	44	3	47
Airport	4		4
Total Public Works	58	8	66
Total Motor Pool	4		4
Total Solid Waste Disposal	8	0	8
TOTAL ALL FUNDS	**467**	**19**	**486**

Personnel Distribution by Function



Personnel Distribution by Fund



Section XIV – DEBT SERVICE

The County's debt service includes all expenditures for interest and principal payments on general long-term debt. Payments in this category are provided for in the Capital Expenditures Fund.

Policy

Garfield County has established the following policies guiding the use of debt.

- The registered, qualified voters of the County must approve issuance of debt (required by the State).
- Debt will not be used to finance current operating expenses. Debt should only be used for the construction of capital facilities or the purchase of capital assets. In general, the assets should not be recurring capital replacements, such as vehicles.
- The County will confine long-term borrowing to major capital purchases or projects that cannot be financed from current revenues. The County should exhaust all possible resources, such as grants and pay-as-you-go funding, before borrowing funds.
- The Board of County Commissioners is authorized to execute lease agreements on behalf of the County.

Debt Issues

In 2012 the County paid off all off both its Certificates of Participation (COPS) Series 2001 and 2006. The County currently has no outstanding debt or long term financial obligations and has not budgeted to issue any debt therefore there is no budget for debt service in 2013.

Legal Debt Margin

The legal debt limit is calculated at is 1.5% of total assessed value. The total assessed value in 2012 was $3,931,091,200 and therefore the legal debt limit was $58,966,368. With no debt applicable to the limit the legal debt margin is the same.

GLOSSARY

Account – A name for one of the different kinds of accounts used in the New World System general ledger, such as expense, revenue, asset, liability, and equity.

Accounting period – A period at the end of which and for which financial statements are prepared

Accrual Basis - A basis of accounting in which transactions are recognized at the time they are incurred, as opposed to when cash is received or spent.

Activity - Departmental efforts that contribute to the achievement of a specific set of program objectives; the smallest unit of the program budget.

ADA – Americans with Disabilities Act

Administrative Authorization - An administrative authorization is established to provide appropriation authority for funds transferred from another agency.

Ad Valorem Taxes - commonly referred to as property taxes, are levied on both real and personal property according to the property's valuation and the tax rate.

Adopted Budget – Required by Colorado Local Government Budget Law. The budget is an annual financial plan for County operations showing all expected revenues and expenditures to be in balance. The adopted budget refers to the budget amounts as originally approved by the Board of County Commissioners at the beginning of the year.

Agency – a major department or office of the County government

Agency Mission - Agency mission statements articulate the reason for an agency's existence. Stated clearly and concisely, preferably in one sentence, most mission statements will remain constant for years. All agencies are required by substantive law to develop agency mission statements for publication in the executive budget.

Agency Funds – One of four types of fiduciary funds. Agency funds are used to report resources held by the reporting government in a purely custodial capacity (assets equal liabilities). Agency funds typically involve only the receipt, temporary investment, and remittance of fiduciary resources to individuals, private organizations, or other governments.

Agency Transfer - Direct transfer of appropriation authority from one agency to another agency.

Allocations – Distribution of costs

Allot - To divide an appropriation into amounts that may be encumbered or expended during an allotment period.

Amended Budget – Budget which includes changes to the adopted budget that are approved by the Board of County Commissioners. The Amended Budget is also referred to as the Current Budget.

Amendment 1 – Approved by the electorate in the November, 1992, election. Amendment 1 is also known as TABOR, the Taxpayers' Bill of Rights. This is a revenue and expenditure limiting amendment to the Colorado constitution. The limit is determined by whichever is more restrictive to the growth of government.

Amortization – Like depreciation which applies to physical assets, amortization is the recording of the loss in value, over a period of time, of non-physical assets such as goodwill.

AND – Aid to Needy and Disabled

Annualize - Taking changes that occurred mid-year and calculating their cost for a full year, for the purpose of preparing an annual budget.

Appropriated Budget – The expenditure authority created by the appropriation of bills or ordinances that are signed into law and related estimated revenues. The appropriated budget would include all reserves, transfers, allocations, supplemental appropriations, and other legally authorized legislative and executive changes.

Appropriation - Authority established by legislative action or executive order for amounts that may be disbursed from a fund, program, and/or expenditure account for a particular purpose during a specific period of time.

Assessed Valuation - The valuation set upon real estate and certain personal property by the assessor as a basis for levying property taxes.

Asset - Resources owned or held by a government, which have monetary value.

Attrition - A method of achieving a reduction in personnel by not refilling the positions vacated through resignation, reassignment, transfer, retirement, or means other than layoffs.

Audit – The examination of documents, records, reports, systems of internal control, accounting and financial procedures by an independent accounting firm

Audit Scope – In the context of a financial statement audit, the coverage provided by the independent auditor's opinion on the financial statement.

Authorized Positions - Employee positions which are authorized in the adopted budget and are to be filled during the year.

Available (Undesignated) Fund Balance - This refers to the funds remaining from the prior year that are available for appropriation and expenditure in the current year.

Balanced Budget - When the total sum of money a government collects in a year is equal to the amount it spends on goods, services, and debt interest. In Colorado, according to C.R.S. 29-1-103, no budget adopted shall provide for expenditures in excess of available revenues and beginning fund balances

Base Budget - Cost of continuing the existing levels of service in the current budget year.

Basic Financial Statements – The minimum combination of financial statements and note disclosures required for fair presentation of conformity with GAAP.

Basis of Accounting – The timing of recognition, that is, when the effects of transactions or events should be recognized for financial reporting purposes. For example, the effects of transactions or events can be recognized on an accrual (when the transactions or events take place), or on a cash basis (when cash is received or paid). Basis of accounting is an essential part of measurement focus because a particular timing of recognition is necessary to accomplish a particular measurement focus.

Board of County Commissioners (BOCC) – In Garfield County, this is a three member group of publicly elected officials. They are the main policy makers and financial stewards of the County.

Bond - A long-term I.O.U. or promise to pay. It is a promise to repay a specified amount of money (the face amount of the bond) on a particular date (the maturity date). Bonds are primarily used to finance capital projects and significant information technology projects.

Bond Refinancing - The payoff and re-issuance of bonds, to obtain better interest rates and/or bond conditions.

Booked – Transacted into the Financial System. Usually refers to transacted on the General Ledger

Budget - A plan of financial activity for a specified period of time (fiscal year or biennium) indicating all planned revenues and expenses for the budget period. An annual financial plan showing projected costs and revenue over a specified time period.

Budget Amendment - Increase in appropriation.

Budgetary Basis - This refers to the basis of accounting used to estimate financing sources and uses in the budget. This generally takes one of three forms: GAAP, cash, or modified accrual.

Budget Calendar - The schedule of key dates that a government follows in the preparation and adoption of the budget.

Budgetary Control - The control or management of a government in accordance with the approved budget for the purpose of keeping expenditures within the limitations of available appropriations and resources.

Bureau of Land Management (BLM) – Federal agency responsible for carrying out a variety of programs for the management and conservation of resources, both surface and subsurface.

Business-type Activities – One of two classes of activities reported in the government-wide financial statements. Business-type activities are finance in whole or in part by fees charged to external parties for goods or services. These activities are reported in enterprise funds.

Capital Assets (Fixed Assets)– Land, improvements to land, easements, buildings, building improvements, vehicles, machinery, equipment, works of art and historical treasures, infrastructure and all other tangible or intangible assets that are used in operations and that have initial useful lives extending beyond a single reporting period.

Capital Budget - The appropriation of bonds or operating revenue for improvements to facilities and other infrastructure.

Capital Improvements - Assets of significant value and having a useful life of several years. Projects which are long-term assets such as roads, buildings, and information technology. Also called capital projects.

Capital Improvements Program (CIP) - A plan for capital outlay to be incurred each year over a fixed number of years to meet capital needs arising from the government's long-term needs.

Capital Project - Major construction, acquisition, or renovation activities which add value to government physical assets or significantly increase their useful life. Also called capital improvements.

Capital Project Fund - A fund used to account for resources used for the acquisition or construction of major capital facilities, or for an item that must be capitalized.

Capital Reserve - An account used to segregate a portion of the government's equity to be used for future capital program expenditures. The amount of capital reserve is roughly equal to the government's annual equipment depreciation and an amount identified as being needed for future capital acquisition.

Capitalization Threshold – The dollar value at which a government elects to capitalize tangible or intangible assets that are used in operations and that have initial useful lives extending beyond a single reporting period. Garfield County's capitalization threshold is $5,000.

CARE – Colorado Animal Rescue

Cash Basis - A basis of accounting in which transactions are recognized only when cash is increased or decreased.

CC – As part of the Department of Human Service budget, CC stands for Child Care.

CCAP – Child Care Assistance Program

CDOT – Colorado Department of Transportation

Certificate of Participation (COP) - Financing in which an individual buys a share of the lease revenues of an agreement made by a municipal or governmental entity, rather than the bond being secured by those revenues.

Charge for Services – A revenue category consisting of revenues collected by County Agencies for services such as Motor Vehicle Fees, Clerk Recording Fees, Telecommunications

COGCC – Colorado Oil and Gas Conservation Commission

Colorado County Officials and Employees Retirement Association (CCOERA) – A non-profit association formed to provide retirement benefits to employees of Colorado local governments

Colorado District Attorneys' Council (CDAC) – Organization providing centralized prosecution-related services to the District Attorneys of Colorado including training of personnel, legislative drafting and liaison, legal research, management assistance, case tracking data and safeguarding, dissemination of data to other criminal justice agencies and other special programs

Colorado Employee Benefit Trust (CEBT) – A multiple-employer trust for public institutions providing employee benefits

Colorado Local Government Liquid Asset Trust (COLO Trust) - A pooled investment trust that provides Colorado local governments with short-term investment opportunities.

Colorado Surplus Asset Fund Trust (C-SAFE) – Local government investment pool developed by local governments for local governments.

Commodities - Expendable items that are consumable or have a short life span. Examples include office supplies, gasoline, minor equipment, and asphalt.

Community Service Block Grant of the American Recovery and Reinvestment Act (CSBG ARRA) – Federal program providing funds to States and Indian Tribes with funds to lessen poverty in communities. Grantees must provide services and activities addressing employment, education, better use of available income, housing, nutrition, emergency services and/or health.

Component Unit – A legally separate organization for which the elected officials of the primary government are financially accountable. In addition, component units can be other organizations for which the nature and significance of their relationship with a primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Comprehensive Annual Financial Report (CAFR) – A publication that provides in-depth information about operations and financial position. The CAFR is prepared by the Finance Department in accordance with GAAP and is audited by a firm of licensed certified public accountants.

Constant or Real Dollars - The presentation of dollar amounts adjusted for inflation to reflect the real Procurement power of money as compared to a certain point in time in the past.

Consumer Price Index (CPI) - A statistical description of price levels provided by the U.S. Department of Labor. The index is used as a measure of the increase in the cost of living (i.e., economic inflation).

Contingency - A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

Continuing Appropriation - An appropriation that is valid for more than one fiscal year.

Contractual Services - Services rendered to a government by private firms, individuals, or other governmental agencies. Examples include utilities, rent, maintenance agreements, and professional consulting services.

Cost Allocation Plan – Identification, accumulation and distribution of indirect costs (support services such as Finance, Human Resources) which provide services to a direct cost center such as Human Services

Cost-of-living Adjustment (COLA) - An increase in salaries to offset the adverse effect of inflation on compensation.

CPRA – Colorado Professional Rodeo Association

C.R.S. – Colorado Revised Statute codes

CSEU – Child Support Enforcement Unit

DA – District Attorney

De-bruce – the repeal (by voters) to suspend limits placed on local government by TABOR

Debt – An obligation resulting from the borrowing of money or from the Procurement of goods and services

Debt Service - The cost of paying principal and interest on borrowed money according to a predetermined payment schedule.

Debt Service Fund - A fund used to account for resources accumulated for payment of principal and interest on most general long-term obligations (except capital leases and compensated absences).

Dedicated Tax - A tax levied to support a specific government program or purpose.

Deferred Revenue – Resource inflows that do not yet meet the criteria for revenue recognition

Deficit - The excess of an entity's liabilities over its assets or the excess of expenditures or expenses over revenues during a single accounting period.

Department - The basic organizational unit of government which has its own mission and is functionally unique in its delivery of services.

Depreciation - Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy, or obsolescence.

Designated Unreserved Fund Balance – Management's intended use of available expendable financial resources in governmental funds reflecting actual plans approved by the government's senior management. Expressed another way, designations reflect a government's self-imposed limitations on the use of otherwise available expendable financial resources in governmental funds.

DHS – Department of Human Services

Disbursement - The expenditure of monies from an account.

DOLA – Department of Local Affairs

DOC – Department of Corrections

DOW – Department of Wildlife

DSS – Department of Social Services

EAP – Employee Assistance Program

EBT – Electronic Benefit Transfer

Efficiency Indicators - A measure of productivity and cost-effectiveness that often is expressed as a ratio of inputs to outcomes, e.g., cost per vaccination given to a child, average expenditure per pupil in elementary schools, number of miles patrolled per highway patrol officer assigned to traffic.

Effectiveness Measure - A criterion for measuring the degree to which the objective sought is attained.

EFTF – Electronic Funds Transfer Fees

Electorate – The person having the right to vote in an election

Elected Official – Elected by the citizens to manage a County office

Employee (or Fringe) Benefits - Contributions made by a government to meet commitments or obligations for employee fringe benefits. Included is the government's share of costs for Social Security and the various pensions, medical, and life insurance plans.

Encumbrances - Commitments related to unperformed contracts for goods or services.

Enterprise Funds – A fund used to account for operations (a) financed and operated similar to private business enterprises, where the intent of the legislature is that costs are to be financed or recovered primarily through user charges; or (b) where the legislature has decided that periodic determination of revenues earned, expenses incurred, or net income is appropriate.

Entitlement - Payments to which local governmental units are entitled, pursuant to an allocation formula determined by the agency providing the monies, usually the state or the federal government.

Enterprise Funds – Funds which account for operations that are financed and operated in a manner similar to private enterprise where the intent is to provide goods or services to the public. See proprietary funds.

EPSDT – Early Periodic Screening, Diagnosis and Treatment Program is the child health component of Medicaid.

Expenditure - The payment of cash on the transfer of property or services for the purpose of acquiring an asset, service, or settling a loss.

Expenditure Account - An expenditure classification, referring to the lowest and most detailed level of classification, such as electricity, office supplies, asphalt, and furniture.

Expense - Charges incurred (whether paid immediately or unpaid) for operations, maintenance, interest, or other charges.

External Auditors – Independent auditors typically engaged to conduct the audit of a government's financial statements.

FAA – Federal Aviation Administration

Fiduciary Funds – funds used to report assets held in a trustee or agency capacity for others and which therefore cannot be used to support the government's own programs. The fiduciary fund category includes pension (and other employee benefits) trust funds, investment trust funds, private-purpose trust funds, and agency funds.

Financial Audits – Audits designated to provide independent assurance of the fair presentation of financial information.

Finding – Term used in connection with public-sector auditing. Published communication of an internal control weakness or instance of noncompliance in connection with an external audit.

Fines – Fees levied by the Sheriff for traffic, noise and dog violations

Fiscal Policy - A government's policies with respect to revenues, spending, and debt management as these relate to government services, programs, and capital investment. Fiscal policy provides an agreed-upon set of principles for the planning and programming of government budgets and their funding.

Fiscal Year (FY) - A twelve-month period designated as the operating year for accounting and budgeting purposes in an organization. The state fiscal year is July 1 through June 30. FY 2005 refers to the fiscal year ending June 30, 2005. The federal fiscal year for Garfield County is January 1 through December 31.

Fixed Assets - Assets of a relatively permanent nature with a useful life of more than one year whose identity does not change with use. State agencies are required to capitalize fixed assets if the unit cost is $5,000 or more.

Forfeits – Fees levied by the Assessor for late tax filing penalties

FTO – Field Training Officer

Full Faith and Credit - A pledge of a government's taxing power to repay debt obligations.

Full-Time Equivalent Position (FTE) - Any position converted to the decimal equivalent of a full-time position based on 2,080 hours per year. For example, a part-time typist working for 20 hours per week would be the equivalent to 0.50 of a full-time position or a full-time accountant working 40 hours per week would be 1.00 FTE.

Function - A group of related activities aimed at accomplishing a major service or regulatory program for which a government is responsible (e.g., public safety). A duty, power, or general area of activity assigned to an agency.

Fund - An independent financial entity with a self-balancing set of accounts provided to record assets or other resources together with all related liabilities, obligations, reserves, and equities which are segregated for the purpose of maintaining a record of specific governmental activities or as a management tool to ensure that certain objectives are in accordance with specific statutes, regulations, policies, restrictions, or limitations.

Fund Balance - The difference between governmental fund assets and liabilities also referred to as fund equity.

Fund Classifications – One of the three categories (governmental, proprietary, and fiduciary) used to classify fund types.

General Fund – The general fund is one of five governmental fund types and typically serves as the chief operating funds of a government. The general fund is used to account for all governmental financial resources except those required to be accounted for in another fund.

General Ledger – Set of accounts which contain information needed to reflect the financial position and the results of the operations of the County. The debit balances equal the credit balances.

General Obligation Bonded Debt - Bonds for the payment of which the full faith and credit of the issuing government are pledged

Generally Accepted Accounting Principles (GAAP) – Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles. Colorado statutes require conformity to GAAP.

Geographic Information System (GIS) – Computerized mapping systems with databases attached to geographic coordinates. This allows the accumulation of layers of data, related to individual county functions that can be retrieved and displayed for specific land parcels.

Goal - A general end toward which an agency directs its efforts. Goals represent the highest, yet realistically achievable aspirations for a program of state government.

Government Finance Officers Association (GFOA) – An organization whose membership consists of government financial officers throughout the United States and Canada. Information on pertinent legislation, accounting changes, new programs or innovations is shared with members in a regular newsletter. Career seminars and educational classes are provided regularly.

Governmental Accounting Standards Board (GASB) - The authoritative accounting and financial reporting standard-setting body for governmental entities

Governmental Funds – Funds generally used to account for tax-supported activities. There are five different types of governmental funds: the general fund, special revenue funds, debt service funds, capital projects funds, and permanent funds.

Government-wide Financial Statements - Financial statements that incorporate all of a government's governmental and business-type activities, as well as it non-fiduciary component units. There are two basic government-wide financial statements: the statement of net assets and the statement of activities. Both basic government-wide financial statements are presented using the economic resources measurement focus and the accrual basis of accounting.

Grants - A contribution by a government or other organization to support a particular function. Grants may be classified as either operational or capital, depending upon the grantee.

Gross Property Tax – Total amount of property tax derived by multiplying the mill levy by the valuation. This does not provide for any uncollectible amount.

HCP – Health Care Program for Children and Youth with Special Needs, formerly known as the Handicapped Children's Program. A program of the Colorado Department of Public Health and Environment.

High Intensity Drug Trafficking Areas (HIDTA) – The HIDTA program enhances and coordinates drug control efforts among local, State and federal law enforcement agencies. The program provides agencies with coordination, equipment, technology and additional resources to combat drug trafficking and its harmful consequences in critical regions in the United States.

Highway Users Tax Fund (HUTF) – Money collected and distributed by the State Department of Revenue based on annual local road system reports submitted by eligible jurisdictions to the Colorado Department of Transportation (CDOT).

Hourly (or Non-Exempt) - An employee who fills a temporary or short-term position. Such employees provide contingency staffing for government operations during peak workloads or address temporary staffing needs. Hourly employees are paid on a per-hour basis, and receive limited benefits.

IGA – Intergovernmental Agreement

Impact Fees – Fees charged to developers to cover, in whole or in part, the anticipated cost of improvements that will be necessary as a result of the development (e.g., parks, sidewalks).

Indirect Cost - A cost necessary for the functioning of the organization as a whole, but which cannot be directly assigned to one service. (GFOA)

Inflation – As defined by TABOR, it is the percentage change in the United States Bureau of Labor Statistics Consumer Price Index for Denver-Boulder, all items, all urban consumers, or its successor index.

Infrastructure – Long-lived capital assets that normally are stationary in nature and normally can be preserved for a significantly greater number of years than most capital assets. Examples of infrastructure assets include roads, bridges, tunnels, drainage systems, water and sewer systems, dams, and lighting systems.

INS – Immigration and Naturalization Services

Interfund Transfers - The movement of monies between funds of the same governmental entity.

Intergovernmental Revenue - Funds received from federal, state, and other local government sources in the form of grants, shared revenues, and payments in lieu of taxes.

Internal Service Charges - The charges to user departments for internal services provided by another government agency, such as data processing.

Internal Service Funds - A fund used to account for the financing of goods and services provided by one department or agency to other departments, agencies, or other governmental entities on a cost reimbursement basis. (e.g., Motor Pool Fund)

Landfill Closure and Post closure Care Costs – Costs incurred to provide for the protection of the environment that occurs near or after the date that a municipal solid-waste landfill stops accepting solid waste and during the post closure period. Closure and post closure care costs include the cost of equipment and facilities (e.g., leachate collection systems and final cover) as well as the cost of services (e.g., post closure maintenance and monitoring costs).

Law Enforcement Assistance Fund (LEAF) – State of Colorado DUI enforcement program. Most of the LEAF funds are used to pay for dedicated DUI enforcement time for officers and deputies.

Levy - To impose taxes for the support of government activities.

LID – Local Improvement District

Line-item - A portion of a program budget that is segregated to focus on what is to be bought.

Long-term Debt - Debt with a maturity of more than one year after the date of issuance.

LoVa – Lower Valley Trails Group

Low Income Energy Assistance Program (LEAP) – Federally funded program administered by the Colorado Department of Human Services designed to assist with winter heating costs

LTD – Long Term Disability

Major Fund – an individual governmental fund which meets both of the following criteria:

- Reports at least ten percent of any of the following: a) total governmental fund assets, b) total governmental fund liabilities, c) total governmental fund revenues, or d) total governmental fund expenditures.
- Reports at least five percent of the aggregated total for both governmental funds and enterprise funds of any one of the items for which it met the ten percent criterion.

Management Letter – A term used in connection with the independent audit of the financial statements. A formal communication by the auditor to management that focuses on internal control weaknesses discovered in the course of the audit of the financial statements.

Material Weakness – A reportable condition (internal control weakness) of such magnitude that it could potentially result in a material misstatement of the financial statements.

Materiality – The magnitude of an omission or misstatement of accounting information that, in the light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would have been changed or influenced by the omission or misstatement. The objective of accountability in governmental financial reporting adds another perspective to materiality. Specifically, accountability requires materiality to be judged not only in a quantitative manner, but also in a qualitative manner. That is, accountability involves such issues as legal and contractual compliance that may not have a "material" effect on the entity's reported operating results and financial position but that would influence or change the judgment of a reasonable person about how the government has conducted its affairs during the period.

Materials and Supplies - Expendable materials, operating supplies, and minor equipment including personal computers less than $5,000 necessary to conduct departmental operations.

Mill - The property tax rate that is based on the valuation of property. A tax rate of one mill produces one dollar of taxes on each $1,000 of assessed property valuation.

Modified Accrual Basis - A basis of accounting in which revenues/additions are recognized in the accounting period in which they become susceptible to accrual, when they become both measurable and available. Available means collectible within the current period, or soon enough thereafter to be used to pay liabilities of the current period. Expenditures/deductions are recognized when the related liability is incurred, with certain exceptions.

MST – Multi Systemic Therapy

MTC – Model Traffic Code

NBAA – National Business Aviation Association

Necessary - Essential to the public welfare and of a nature that cannot wait until the next legislative session for legislative consideration.

Net Property Tax – The gross amount of property tax minus the budgeted uncollectible amount. This amount anticipated to be received is the working amount of property tax revenue used in the budgeting process.

New World System – The accounting software used by Garfield County.

Nominal Dollars - The presentation of dollar amounts not adjusted for inflation. Adjusting for inflation would be done to reflect the real Procurement power of money today.

Non-Discretionary - An absolutely essential expenditure request required to maintain services and functions and to meet statutory requirements.

Non-Major Fund – An individual governmental fund which does not meet the requirements of a Major Fund.

O & G – Oil and Gas

OAP – Old Age Pension

Objective - Clear targets for specific action and the quantified results of that action that are achievable, measurable and time limited.

Objectives - Certain accomplishments a department intends to achieve during the fiscal year.

Obligations - Amounts which a government may be legally required to meet out of its resources. They include not only actual liabilities, but also encumbrances not yet paid.

Operating Expenses - The cost for personnel, materials and equipment required for a department to function.

Operating Revenue - Funds that the government receives as income to pay for ongoing operations. It includes such items as taxes, fees from specific services, interest earnings, and grant revenues. Operating revenues are used to pay for the day-to-day services.

One-Time-Only Appropriations - (OTOs) Refers to funding authorized by the previous legislature which was assigned a separate appropriations number by the OBPP due to a statement of legislative intent that a specific amount of the funding/FTE was not to be included in the base budget for the next biennium. Budget items that are approved for a purpose that is not ongoing are necessary only one time would be designated as OTO. Also, budget related to a specific statute that sunsets would be considered OTO.

Operating Budget Change - Moves authority from one first-level expenditure category to another within the same program without an increase or decrease in the total appropriation level for the program from this source of authority.

Operating Expenditures - Generally, all expenditures that do not meet the personal services and capital outlay classification criteria. These expenditures include, but are not limited to, professional services, supplies, insurance, etc.

Outcome Indicators - A way to measure results and assesses program impact and effectiveness. Outcome indicators are the most important performance measures because they show whether or not expected results are being achieved, e.g., reduction in the incidence of communicable disease, percentage change in toxic air levels, high school graduation rate and ACT scores.

Output Indicator - A unit of work accomplished or number of customers served, e.g., number of permits issued, number of miles of roads resurfaced, number of vaccinations given to children. Output indicators focus on the level of activity in providing the service.

Pay-as-you-go Basis - A term used to describe a financial policy by which capital outlays are financed from current revenues rather than through borrowing.

PERA – Public Employees Retirement Association

Performance Budget - A budget wherein expenditures are based primarily upon measurable performance of activities and work programs.

Performance Measures - Specific quantitative and qualitative measures of work performed, with respect to program goals and objectives, for which data formerly was collected and reported semi-annually.

Performance Targets - Specific level of performance to be attained within the fiscal year or biennium.

Personal Services - Expenditures for salaries, wages, and fringe benefits of government employees. Fringe benefits include FICA, Public Employees' Retirement System, medical insurance, life insurance, workers compensation, and, if applicable, clothing allowance, education assistance, and other personal services.

PILT – Payment in Lieu of Taxes

Prior-Year Encumbrances - Obligations from previous fiscal years in the form of purchase orders, contracts or salary commitments which are chargeable to an appropriation, and for which a part of the appropriation is reserved. They cease to be encumbrances when the obligations are paid or otherwise terminated.

Program - A group of related activities performed by one or more organizational units for the purpose of accomplishing a function for which the government is responsible. A grouping of functions or objectives that provides the basis for legislative review of agency activities for appropriations and accountability purposes.

Program Budget - A budget which allocates money to the functions or activities of a government rather than to specific items of cost or to specific departments.

Program Revenue (Income) - Revenues earned by a program, including fees for services, license and permit fees, and fines.

Program Size - The magnitude of a program, such as the size of clientele served or the volume of service in relation to the population or area.

Property Tax – Taxes levied on all real and personal property according to the property's valuation and the tax rate, in compliance with State and local statutes

Proposed Budget – Coming year budgets that are prepared by each organization and submitted to the Budget staff for analysis

Proprietary Funds – Funds that focus on the determination of operating income, changes in net assets, financial position, and cash flows. There are two different types of proprietary funds: enterprise funds and internal service funds.

Public Hearing – A meeting to which citizens in the County are invited for purposes of providing input and comments

Purchase Order (PO) – A document which authorizes the delivery of specified services

Purchased Services – This is a basic classification by object for services other than personal services which are required by the governmental unit in the administration of its assigned functions or which are legally or morally obligatory on the government unit

Purpose - A broad statement of the goals, in terms of meeting public service needs, that a department is organized to meet.

R & M – Repairs and maintenance

Random Moment Sample (RMS) – Statistically defined Federal method for the quarterly allocation of efforts expended by workers in support of Federal and State programs

Rating – The credit-worthiness of the County as evaluated by independent agencies

Recommended Budget – After analysis and negotiation of proposed budgets with each organization/office by Budget staff, a balanced budget is submitted to the Board of County Commissioners for their consideration.

Requesting Agency - The agency of state government that has requested a specific budget or a budget amendment

Reserve - An account used either to set aside budgeted revenues that are not required for expenditure in the current budget year or to earmark revenues for a specific future purpose. A portion of a fund that is restricted for a specific purpose and not available for appropriation.

Reserved Fund Balance – The portion of a governmental fund's net assets that is not available for appropriation.

Reserve for Construction - Funds that are set aside for emergency and unanticipated needs. The amount budgeted is appropriated in the applicable fund(s).

Resolution - A special or temporary order of a legislative body; an order of a legislative body requiring less legal formality than an ordinance or statute.

Resources - Total amounts available for appropriation including estimated revenues, fund transfers, and beginning balances.

Restricted Appropriation – An appropriation made where the purpose of the appropriation is specifically designated and the agency may not transfer appropriation authority for any other purpose.

Revenue - Sources of income financing the operations of government.

Roaring Fork Transit Authority (RFTA) - Rural Transportation Authority for the communities of Aspen, Snowmass Village, Pitkin County, Basalt, a portion of Eagle County, Carbondale, Glenwood Springs and New Castle.

RRHY – Rural Runaway Homeless Youth

Server - A high-speed computer in a Local Area Network (LAN) that stores the programs and data files shared by users on the network.

Service Lease - A lease under which the leaser maintains and services the asset.

Single Entry Point (SEP) Case Management Agencies – Agencies that determine functional eligibility for community based long term care programs, provide care planning and case management for clients in these programs and make referrals to other resources.

Social Service Block Grant (SSBG) – See Title XX

Source of Revenue - Revenues are classified according to their source or point of origin.

Special Revenue Fund – A governmental fund type used to account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditure for specified purposes.

SPF-SIG Grant – Strategic Prevention Framework (SPF) State Incentive Grant (SIG) program whose purpose is to: build prevention capacity and infrastructure at the State and community levels; implement the project through partnerships between the State and communities; prevent the onset and reduce the progression of

substance abuse, including childhood and underage drinking of alcohol; and reduce substance abuse related problems in communities.

SRO – School Resource Officer

State Criminal Alien Assistance Program (SCAAP) – SCAAP grants provide federal payments to states and localities that incurred correctional officer salary costs for incarcerating undocumented criminal aliens with at least one felony or two misdemeanor convictions for violations of state or local law, and incarcerated for at least four consecutive days during the reporting period.

State Tobacco Education and Prevention Partnership (STEPP) – A division of the Colorado Department of Public Health and Environment leading Colorado's fight against tobacco-caused death, disease and economic burden by mobilizing organizations and individuals to work together to support tobacco-free lifestyles and environments.

Statewide Strategic Use Fund (SSUF) – Fund derived from an appropriation of federal TANF dollars which is intended to be a mechanism through which more attention can be placed on serving Colorado's low income populations through statewide community reinvestment.

STD – Short Term Disability

Supplemental Appropriation - An additional appropriation made by the governing body after the budget year or biennium has started.

SWD – Solid Waste Disposal

TABOR – Taxpayers' Bill of Rights. In 1992, the Colorado voters approved a measure which amended Article X of the Colorado Constitution that restricts revenues for all levels of government (state, local, and schools). Under TABOR, state and local governments cannot raise tax rates without voter approval and cannot spend revenues collected under existing tax rates if revenues grow faster than the rate of inflation and population growth, without voter approval. Revenue in excess of the TABOR limit, commonly referred to as the "TABOR surplus," must be refunded to taxpayers, unless voters approve a revenue change as an offset in a referendum.

TANF – Temporary Assistance to Needy Families

Tax Increment Financing (TIF) – Financing secured by the anticipated incremental increase in tax revenues, resulting from the redevelopment of an area.

Tax Levy - The resultant product when the tax rate per one hundred dollars is multiplied by the tax base.

Taxes - Compulsory charges levied by a government for the purpose of financing services performed for the common benefit of the people. This term does not include specific charges made against particular persons or property for current or permanent benefit, such as special assessments.

TB – Tuberculosis

Transfers - All interfund transactions except loans or advances, quasi-external transactions, and reimbursements.

Transfers In/Out - Amounts transferred from one fund to another to assist in financing the services for the recipient fund.

TRIDENT – Two Rivers Drug Enforcement Unit. This drug enforcement unit is comprised of police officers from Garfield County, Glenwood Springs, Rifle, Vail and Carbondale.

TSA – Traffic Study Area

Unencumbered Balance - The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for future purposes.

Unreserved Fund Balance - The portion of a fund's balance that is not restricted for a specific purpose and is available for general appropriation.

Unrestricted Net Assets – That portion of net assets that is neither restricted nor invested in capital assets (net of related debt).

User Charges - The payment of a fee for direct receipt of a public service by the party who benefits from the service.

Vaccines for Children (VCF) – Federally funded program that provides vaccines at no cost to children who might not otherwise be vaccinated because of inability to pay

Variable Cost - A cost that increases/decreases with increases/decreases in the amount of service provided, such as the payment of a salary.

Victim Assistance and Law Enforcement (VALE) – Grant program designed to provide funding for programs which implement statutory rights for crime victims and/or which coordinate or provide services to crime victims.

Victims of Crime Act (VOCA) – State of Colorado grant that is used to enhance, expand and develop new programs to serve victims of crime.

Women Infants and Children Program (WIC) - Federally funded health and nutrition program for women, infants and children. WIC helps families by providing checks for buying healthy supplemental foods from WIC-authorized vendors, nutrition education and help finding healthcare and other community services.

Working Capital - The amount of cash remaining if all of the current assets were converted to cash at their book value and all of the current liabilities paid at their book value.

Working Cash - Excess of readily available assets over current liabilities. Or cash on hand equivalents that may be used to satisfy cash flow needs.

Workload Indicator - A unit of work to be done, e.g., number of permit applications received, the number of households receiving refuse collection service, or the number of burglaries to be investigated.

Work Years - The amount of personnel resources required for a program expressed in terms of the "full-time equivalent" number of employees. One "work year" is equal to one full-time, year round employee. In most cases, this equals 2,080 hours per year (40 hours per week times 52 weeks). The number of hours a part-time employee is budgeted to work during the year is divided by 2,080 to arrive at the equivalent number of "work years" for the position.

Sources:

Governmental Accounting, Auditing, and Financial Reporting (by Stephen J. Gauthier, A Government Financial Officers Association publication)

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