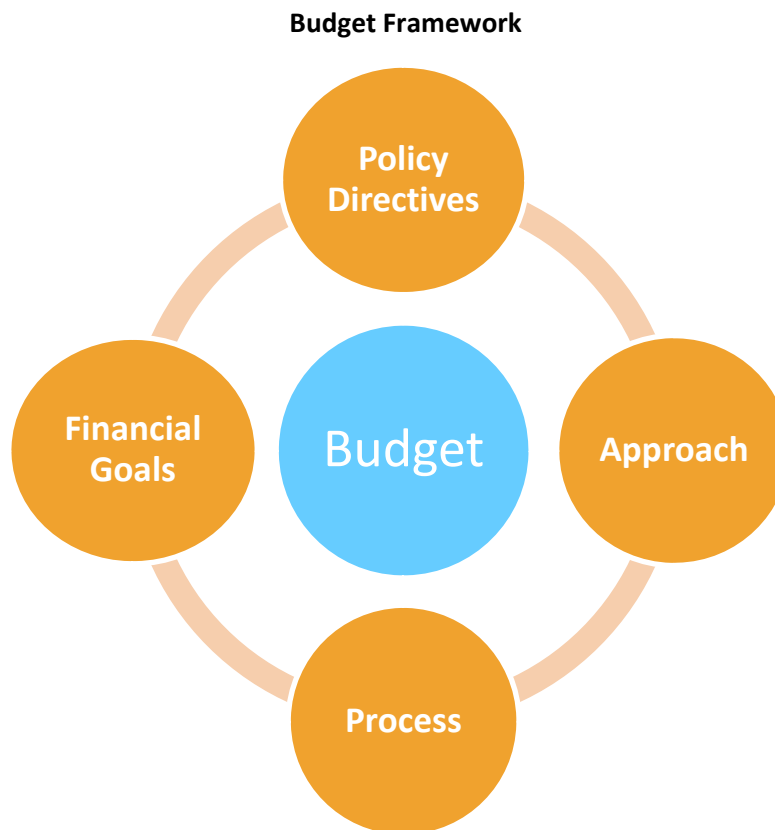


## Section III – BUDGET PREPARATION

### 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.



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:

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

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### 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.

OFFICE/DEPARTMENT	FUND												
	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**

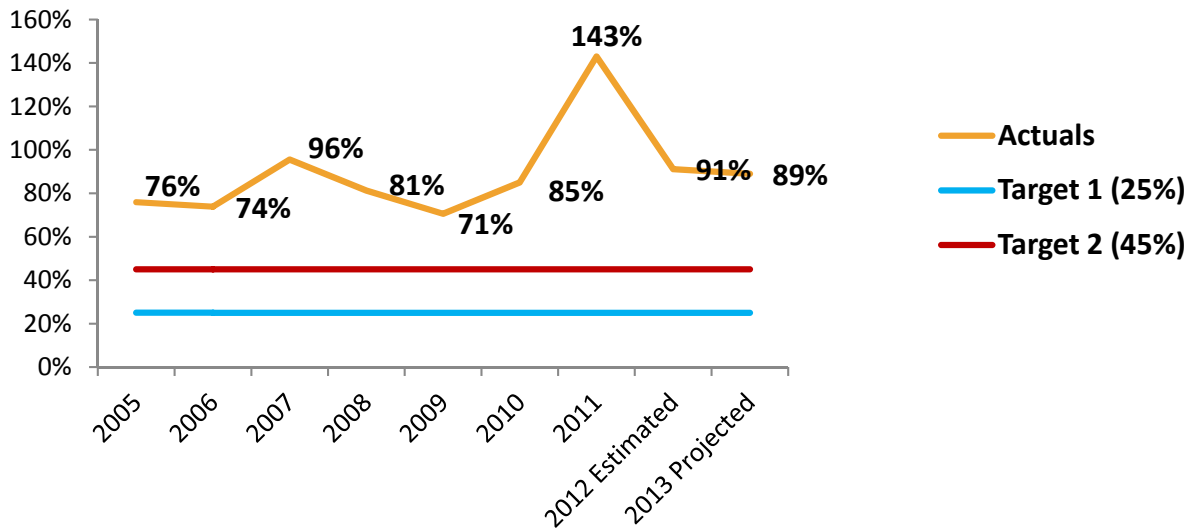
The BOCC authorizes the Garfield County Treasurer to invest any or all of the funds coming into the possession of the Garfield County Treasurer's Office in a manner which complies with applicable state law and the Garfield County investment policy. The Garfield County investment policy establishes the 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.

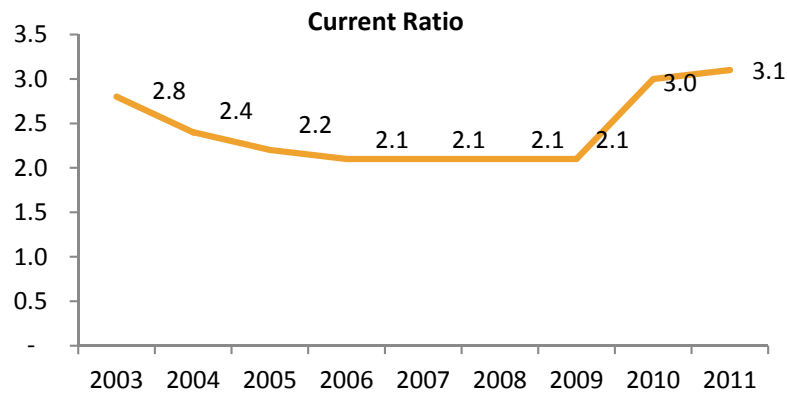
### Fund Balance to General Fund Revenues Ratio

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.

## Section IV – BUDGET OVERVIEW

### Budget Summary

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

<b>FUND</b>	<b>Appropriation</b>
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
<b>TOTAL APPROPRIATION</b>	<b>\$ 116,693,384</b>

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 75<sup>th</sup> 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.

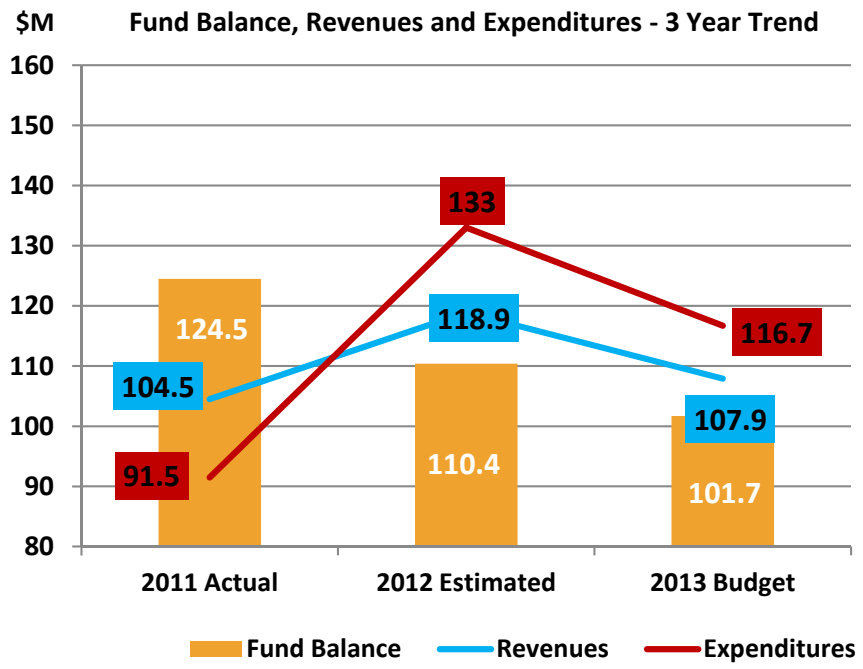
The total personnel budget remains unchanged from 2012 notwithstanding increases in health insurance costs and a budgeted 3% County-wide pay increase. Pay increases will be based on performance and subject to separate review and approval by the Board of County Commissioners in March, 2013. The total 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*

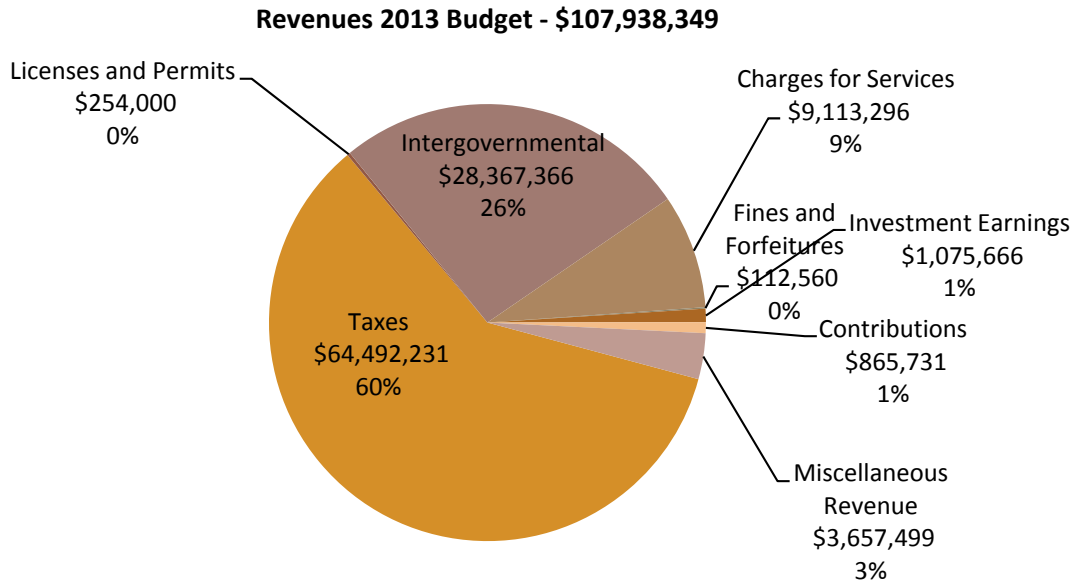
	2011 Actual	2012 Estimated	2013 Budget
<b>Revenue</b>			
Taxes	58,345,703	60,072,328	64,492,231
Licenses and Permits	313,256	253,965	254,000
Intergovernmental	28,387,939	34,631,565	28,367,366
Charges for Services	8,983,579	8,735,622	9,113,296
Fines and Forfeitures	113,150	111,500	112,560
Investment Earnings	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
<b>Revenue Totals</b>	<b>104,481,898</b>	<b>118,913,287</b>	<b>107,938,349</b>
<b>Expenditures</b>			
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
<b>Expenditure Grand Totals</b>	<b>91,525,040</b>	<b>133,003,572</b>	<b>116,693,384</b>
<b>Excess Revenue o/(u) Expenditures</b>	<b>12,956,858</b>	<b>(14,090,285)</b>	<b>(8,755,035)</b>
<b>Fund Balance at year end</b>	<b>124,533,774</b>	<b>110,443,489</b>	<b>101,688,454</b>



## Revenues

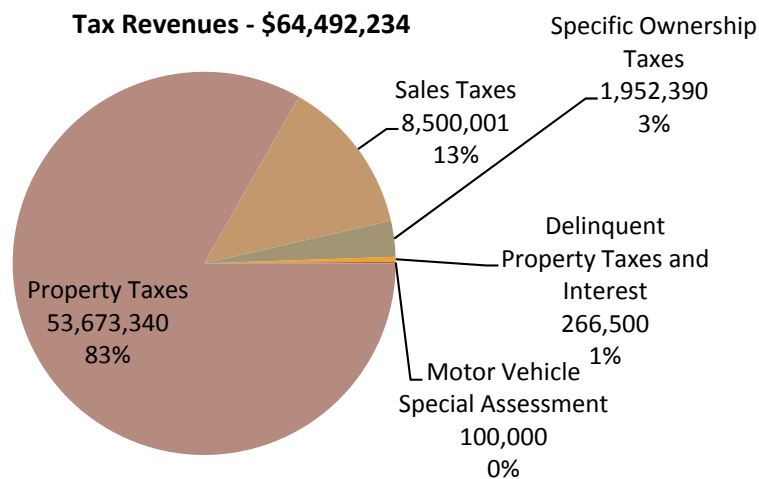
Total revenues, compared to 2012, have decreased \$10.98 million (9.2%). Net of interfund transfers, revenues are projected to decrease by only \$1.85 million (2%). A reduction in intergovernmental grant revenues due to the construction of W. Parachute being complete is almost offset by increases in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



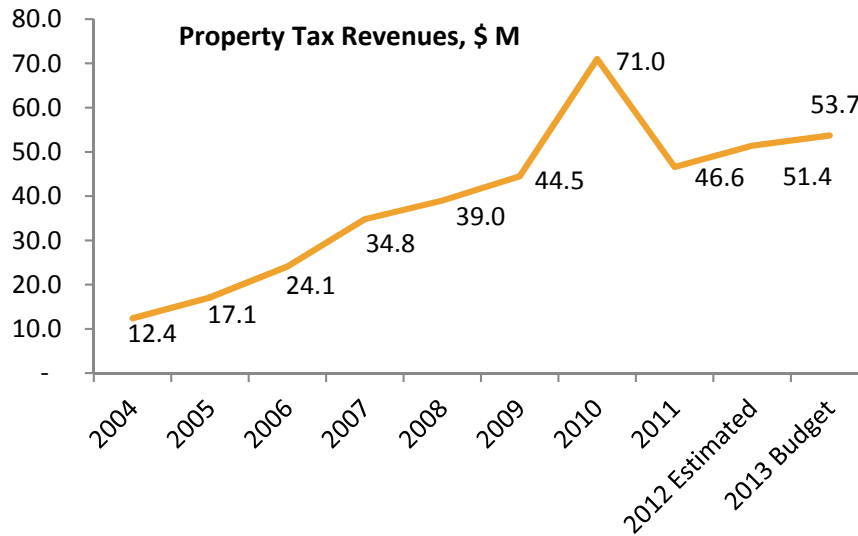
## Taxes

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.



- **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
<b>TOTAL</b>	<b>\$ 53,631,551</b>	<b>100</b>	<b>13.655</b>

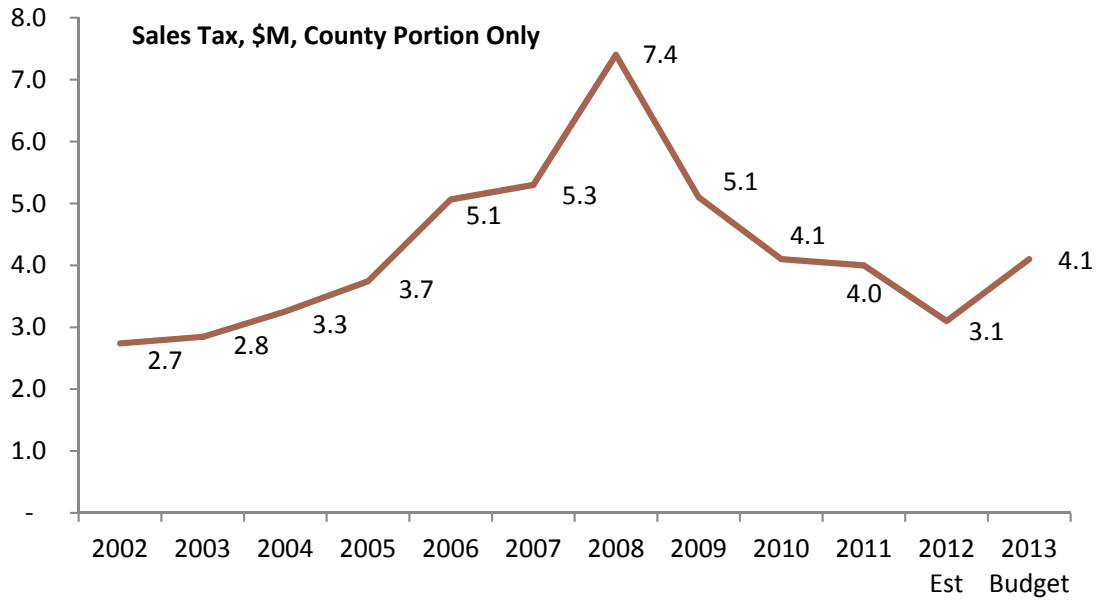
The levy for Travelers Highland PID is 50 mills and its property tax revenue is budgeted at \$41,789.

- **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.



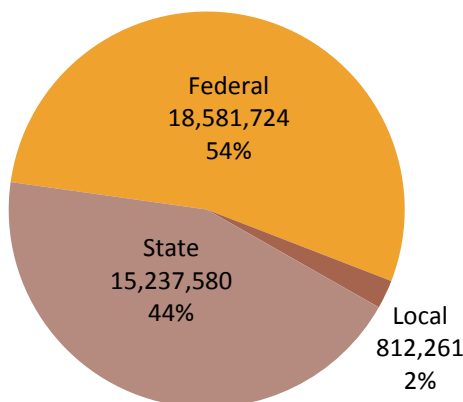
### Intergovernmental Revenues

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.

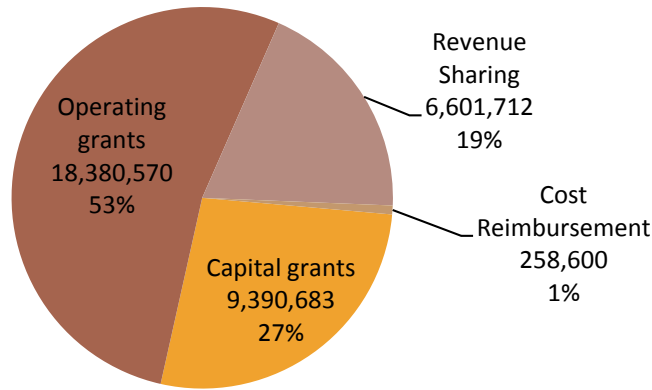
The federal government is the largest source of revenues at \$18.6 million (54%), closely followed by the state of Colorado at \$15.2 million (44%). Local intergovernmental revenues are \$812,261 or 2%.

\$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 Source



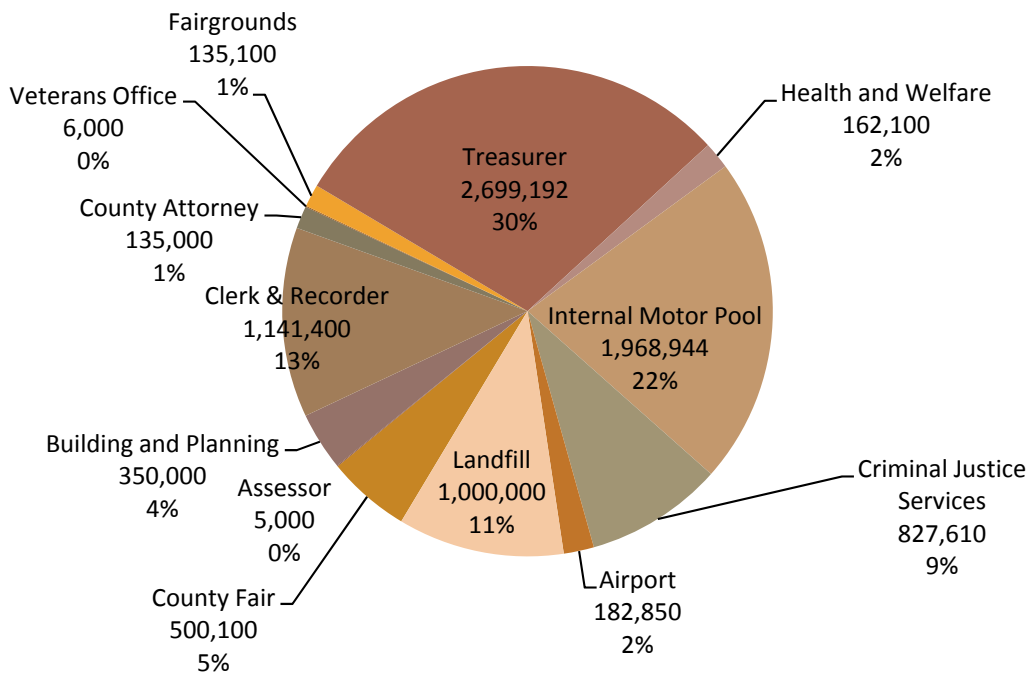
### Intergovernmental Revenues by Type



### 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:

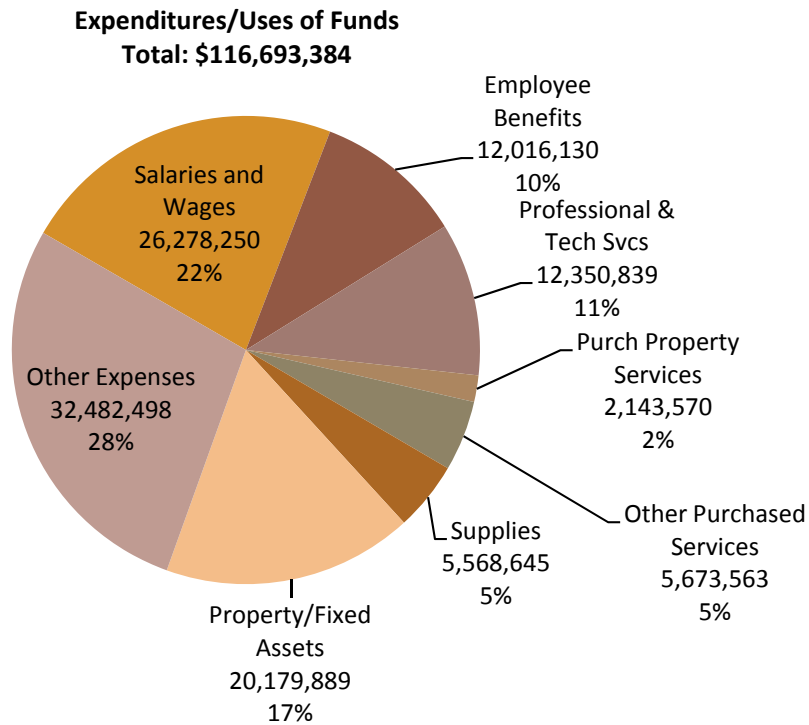
<b>Other Revenues</b>	<b>\$</b>
Contributions	865,731
Fines and Forfeitures	112,560
Licenses and Permits	254,000
Miscellaneous Revenue	3,657,499
<b>TOTAL</b>	<b>4,889,790</b>

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

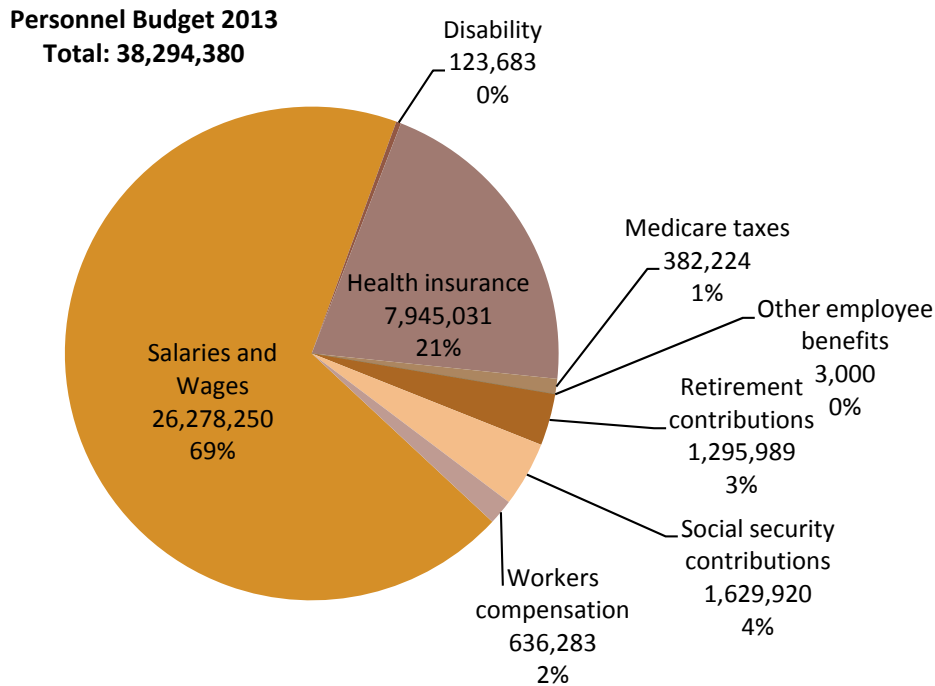
Total 2013 budgeted expenditures are \$116,693,384. Net of interfund transfers, a figure which provides a more accurate comparison with prior years, the total amount is \$113,993,384, representing a decrease of 6% from 2012. The three year trend of expenditures and use of funds is as follows:

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
<b>Total Expenditures:</b>	<b>91,525,040</b>	<b>133,003,572</b>	<b>116,693,384</b>
<b>Net of Interfund Transfers:</b>	<b>87,114,184</b>	<b>121,175,700</b>	<b>113,993,384</b>



## 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

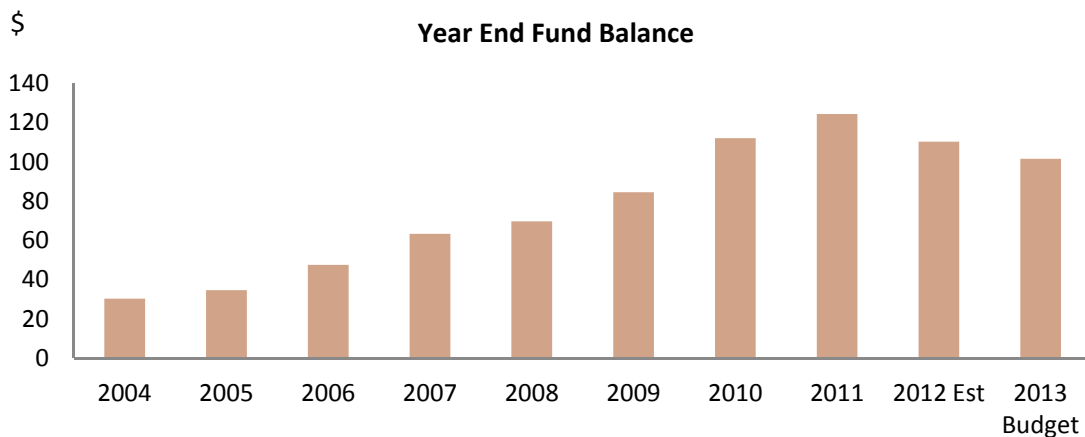
	100 General Fund	119 Public Health	120 Road and Bridge	121 Human Services	126 Airport	133 Retiremt	200 Solid Waste Disposal	210 Motor Pool	Total
Salaries & Wages	17,567,328	1,424,138	2,240,810	4,261,094	228,447	0	203,686	87,836	26,278,250
Disability	81,018	6,457	11,022	21,242	1,112	0	1,816	1,016	123,683
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
<b>Totals by Fund</b>	<b>6,709,869</b>	<b>525,602</b>	<b>1,087,095</b>	<b>2,000,688</b>	<b>105,365</b>	<b>1,295,989</b>	<b>203,686</b>	<b>87,836</b>	<b>38,294,380</b>

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
<b>FUND TOTALS</b>	<b>110,443,489</b>	<b>107,938,349</b>	<b>116,693,384</b>	<b>101,688,454</b>
<b>Interfund Transfers</b>		<b>2,700,000</b>	<b>2,700,000</b>	
<b>Net</b>		<b>105,238,349</b>	<b>113,993,384</b>	

### 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.

## Major Fund Summaries

### 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
<b>TOTAL</b>	<b>54,042,184</b>	<b>51,933,409</b>	<b>55,609,113</b>

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
<b>TOTAL</b>	<b>46,216,162</b>	<b>49,334,164</b>	<b>49,522,635</b>

### 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
<b>TOTAL</b>	<b>1,673,175</b>	<b>22,061,367</b>	<b>316,640</b>



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
<b>TOTAL</b>	<b>4,047,370</b>	<b>28,946,871</b>	<b>2,991,689</b>

### 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
<b>TOTAL</b>	<b>19,314,935</b>	<b>19,651,019</b>	<b>22,214,030</b>

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
<b>TOTAL</b>	<b>18,100,200</b>	<b>18,983,738</b>	<b>22,218,825</b>

### 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
<b>TOTAL</b>	<b>2,079,304</b>	<b>0</b>	<b>0</b>

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
<b>TOTAL</b>	<b>617,969</b>	<b>5,730,914</b>	<b>4,042,019</b>

## 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.

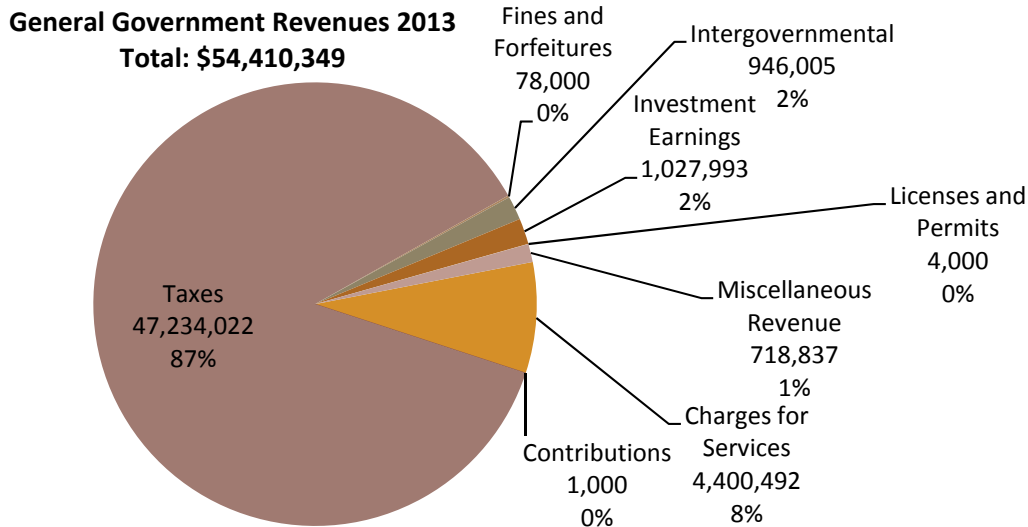
<b>REVENUES</b>	<b>2011 Actual</b>	<b>2012 Estimated</b>	<b>2013 Budget</b>
Taxes	7,774,134	11,778,125	12,910,102
Charges for Services	4,497	0	0
Contributions	570,331	50,000	50,000
Intergovernmental	3,436,913	3,252,336	6,345,000
Licenses and Permits	306,453	250,000	250,000
Miscellaneous Revenue	109,132	100,000	24,000
<b>TOTAL</b>	<b>12,201,460</b>	<b>15,430,461</b>	<b>19,579,102</b>
<b>EXPENDITURES</b>	<b>2011 Actual</b>	<b>2012 Estimated</b>	<b>2013 Budget</b>
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
<b>TOTAL</b>	<b>13,429,865</b>	<b>16,986,978</b>	<b>27,360,207</b>

## Section V – GENERAL GOVERNMENT

### 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.

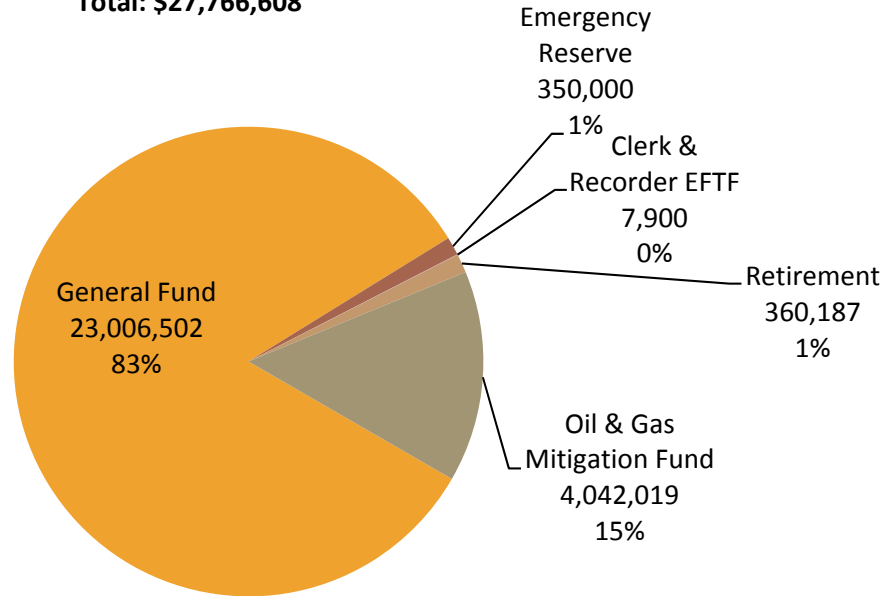
The County's General Government function is primarily funded by taxes and charges for services.



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
<b>Total</b>	<b>57,070,754</b>	<b>50,349,135</b>	<b>54,410,349</b>

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
<b>Total</b>	<b>25,573,964</b>	<b>31,020,583</b>	<b>27,766,608</b>

**Expenditures by Fund**  
**Total: \$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
<b>Total</b>	<b>50,782,074</b>	<b>48,842,329</b>	<b>52,521,779</b>

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
<b>Total</b>	<b>50,782,074</b>	<b>48,842,329</b>	<b>52,521,779</b>

## 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
<b>Total</b>	<b>24,073,326</b>	<b>24,213,195</b>	<b>23,006,502</b>

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
<b>Total</b>	<b>24,073,326</b>	<b>24,213,195</b>	<b>23,006,502</b>

## Budget Detail by General Fund Offices and Departments

### 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
<b>Total</b>	<b>201,311</b>	<b>360,000</b>	<b>500,000</b>

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
<b>Total</b>	<b>3,623,154</b>	<b>4,761,347</b>	<b>2,281,018</b>

### 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
<b>Total</b>	<b>444,474</b>	<b>312,608</b>	<b>398,438</b>

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
<b>Total</b>	<b>3,665,361</b>	<b>3,693,274</b>	<b>2,934,835</b>

### 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.

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

<b>Uses of Funds/Expenditures</b>	<b>2011 Actual</b>	<b>2012 Estimated</b>	<b>2013 Budget</b>
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
<b>Total</b>	<b>1,761,120</b>	<b>1,826,248</b>	<b>1,982,126</b>

### 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.

<b>Revenues</b>	<b>2011 Actual</b>	<b>2012 Estimated</b>	<b>2013 Budget</b>
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
<b>Total</b>	<b>1,115,430</b>	<b>1,212,234</b>	<b>1,241,400</b>

<b>Uses of Funds/Expenditures</b>	<b>2011 Actual</b>	<b>2012 Estimated</b>	<b>2013 Budget</b>
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
<b>Total</b>	<b>1,613,181</b>	<b>1,606,458</b>	<b>1,506,110</b>



## 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
<b>Total</b>	<b>45,477</b>	<b>46,956</b>	<b>48,644</b>

## 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
<b>Total</b>	<b>2,983,591</b>	<b>3,304,002</b>	<b>3,554,935</b>

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
<b>Total</b>	<b>703,503</b>	<b>826,416</b>	<b>975,457</b>

## Public Trustee

The elected Treasurer is the Public Trustee. The powers, duties and procedures for the operation of the Public Trustee's 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
<b>Total</b>	<b>300,000</b>	<b>195,500</b>	<b>172,500</b>

<b>Uses of Funds/Expenditures</b>	<b>2011 Actual</b>	<b>2012 Estimated</b>	<b>2013 Budget</b>
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
<b>Total</b>	<b>131,538</b>	<b>144,940</b>	<b>139,566</b>

### 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.

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

<b>Uses of Funds/Expenditures</b>	<b>2011 Actual</b>	<b>2012 Estimated</b>	<b>2013 Budget</b>
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
<b>Total</b>	<b>970,561</b>	<b>976,420</b>	<b>1,232,926</b>

### 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.

<b>Revenues</b>	<b>2011 Actual</b>	<b>2012 Estimated</b>	<b>2013 Budget</b>
Intergovernmental	5,500	7,200	7,000
<b>Total</b>	<b>5,500</b>	<b>7,200</b>	<b>7,000</b>

<b>Uses of Funds/Expenditures</b>	<b>2011 Actual</b>	<b>2012 Estimated</b>	<b>2013 Budget</b>
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
<b>Total</b>	<b>568,901</b>	<b>555,036</b>	<b>414,596</b>

### 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.

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

<b>Uses of Funds/Expenditures</b>	<b>2011 Actual</b>	<b>2012 Estimated</b>	<b>2013 Budget</b>
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
<b>Total</b>	<b>1,304,024</b>	<b>1,367,426</b>	<b>1,576,855</b>

### 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.

<b>Revenues</b>	<b>2011 Actual</b>	<b>2012 Estimated</b>	<b>2013 Budget</b>
Miscellaneous Revenue	5,185	16,836	15,837
<b>Total</b>	<b>5,185</b>	<b>16,836</b>	<b>15,837</b>

<b>Uses of Funds/Expenditures</b>	<b>2011 Actual</b>	<b>2012 Estimated</b>	<b>2013 Budget</b>
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
<b>Total</b>	<b>1,059,045</b>	<b>1,013,787</b>	<b>946,452</b>

### 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.

<b>Revenues</b>	<b>2011 Actual</b>	<b>2012 Estimated</b>	<b>2013 Budget</b>
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
<b>Total</b>	<b>59,055</b>	<b>73,900</b>	<b>63,900</b>

<b>Uses of Funds/Expenditures</b>	<b>2011 Actual</b>	<b>2012 Estimated</b>	<b>2013 Budget</b>
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
<b>Total</b>	<b>622,484</b>	<b>271,172</b>	<b>528,804</b>

### 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
<b>Total</b>	<b>2,130</b>	<b>0</b>	<b>0</b>

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
<b>Total</b>	<b>466,271</b>	<b>482,382</b>	<b>562,908</b>

### 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
<b>Total</b>	<b>709</b>	<b>3,200</b>	<b>0</b>

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
<b>Total</b>	<b>1,327,399</b>	<b>1,373,006</b>	<b>1,361,139</b>

### 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
<b>Total</b>	<b>0</b>	<b>1,081</b>	<b>1,000</b>

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
<b>Total</b>	<b>276,913</b>	<b>391,485</b>	<b>336,544</b>

### 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
<b>Total</b>	<b>25</b>	<b>0</b>	<b>0</b>

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
<b>Total</b>	<b>847,513</b>	<b>647,446</b>	<b>825,265</b>

### 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
<b>Total</b>	<b>44,952,327</b>	<b>42,744,268</b>	<b>45,940,519</b>

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
<b>Total</b>	<b>5,086,880</b>	<b>4,229,396</b>	<b>5,353,257</b>

## 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
<b>Total</b>	<b>885,000</b>	<b>200,000</b>	<b>0</b>

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

## 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
<b>Total</b>	<b>13,705</b>	<b>15,045</b>	<b>15,000</b>

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
<b>Total</b>	<b>66,995</b>	<b>7,345</b>	<b>7,900</b>

## 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
<b>Total</b>	<b>2,735,688</b>	<b>530,000</b>	<b>1,873,570</b>

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
<b>Total</b>	<b>347,953</b>	<b>300,276</b>	<b>360,187</b>

## 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
<b>Total</b>	<b>2,079,304</b>	<b>0</b>	<b>0</b>

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
<b>Total</b>	<b>617,969</b>	<b>5,730,914</b>	<b>4,042,019</b>

## 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
<b>Total</b>	<b>574,983</b>	<b>761,761</b>	<b>0</b>

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
<b>Total</b>	<b>467,720</b>	<b>768,853</b>	<b>0</b>