

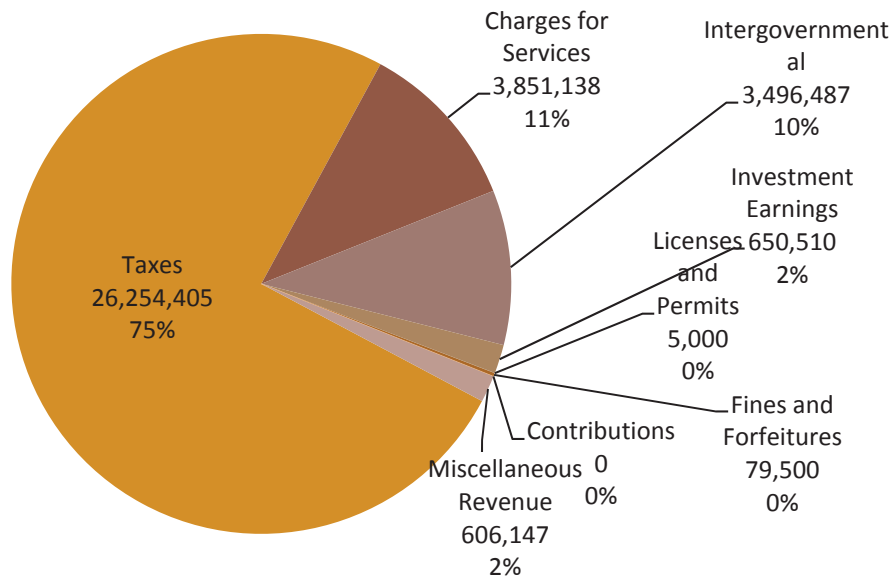
## Section V – GENERAL GOVERNMENT

### 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.

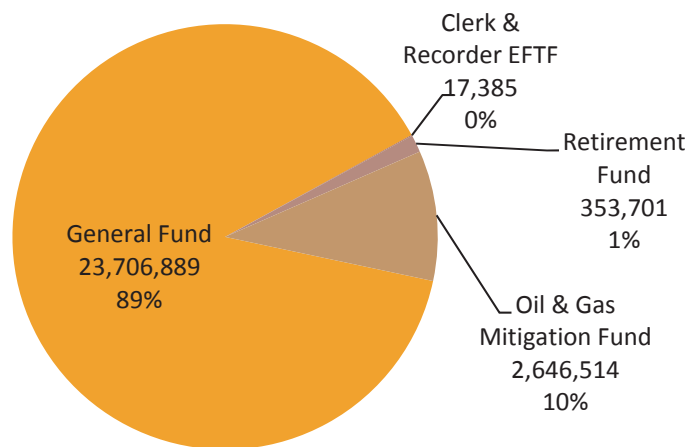
**General Government Revenues**  
**Total: \$35,209,823**



Revenues by Source	2012 Actual	2013 Estimated	2014 Budget
Taxes	44,869,839	46,830,456	26,254,405
Charges for Services	4,592,077	4,445,610	3,851,138
Intergovernmental	1,860,305	3,387,813	3,496,487
Investment Earnings	540,713	578,510	650,510
Licenses and Permits	5,010	5,000	5,000
Fines and Forfeitures	80,299	79,000	79,500
Miscellaneous Revenue	1,027,312	1,008,098	872,783
<b>Total</b>	<b>52,975,555</b>	<b>56,334,487</b>	<b>35,209,823</b>

Uses of Funds/Expenditures	2012 Actual	2013 Estimated	2014 Budget
Salaries and Wages	5,986,609	5,873,840	6,753,168
Employee Benefits	2,483,132	2,485,160	2,945,292
Professional & Tech Services	1,648,459	2,473,887	1,736,641
Supplies	691,186	650,153	713,323
Purchased Property Services	584,871	553,280	591,920
Other Purchased Services	1,162,690	1,376,691	1,487,701
Other Expenses*	18,564,718	11,361,551	12,298,462
Property/Fixed Assets	184,041	230,474	197,982
<b>Total</b>	<b>31,305,706</b>	<b>25,005,036</b>	<b>26,724,489</b>

**Expenditures by Fund**  
Total \$26,724,489



There are no expenditures or revenues budgeted for the Emergency Reserve Fund in 2014.

**2014 General Government Expenditures Highlights**

Garco Housing Authority	BOCC, General Fund	\$102,500
RFTA Hogback Service	BOCC, General Fund	\$650,000
Miscellaneous Grants	BOCC, General Fund	\$237,900
Auditor	County Manager, General Fund	\$52,225
Garfield Clean Energy	BOCC, General Fund	\$155,000
Human Services Grants	BOCC, General Fund	\$444,600
Accounting Software Maintenance	Finance, General Fund	\$73,660
Voice/internet data infrastructure	Information Technology, General Fund	\$191,400
County Insurance	Public Works and Facilities, General Fund	\$225,000
Investment Advisor	Treasurer, General Fund	\$72,000
Specialized Professional Assistance	Community Development, General Fund	\$85,000
CSU Air Monitoring Study	BOCC Grants, Oil & Gas Mitigation Fund	\$196,514
Glenwood Springs IGA	BOCC Grants, Oil & Gas Mitigation Fund	\$800,000
New Castle IGA	BOCC Grants, Oil & Gas Mitigation Fund	\$500,000
Silt IGA	BOCC Grants, Oil & Gas Mitigation Fund	\$650,000

## 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, Public Works and Facilities 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	2012 Actual	2013 Estimated	2014 Budget
Taxes	44,321,702	44,988,456	24,837,557
Charges for Services	4,592,077	4,445,610	3,851,138
Intergovernmental	1,017,075	3,383,519	3,496,487
Investment Earnings	540,437	578,480	650,480
Miscellaneous Revenue	739,198	938,392	807,783
Fines and Forfeitures	5,010	5,000	5,000
Licenses and Permits	80,299	79,000	79,500
<b>Total</b>	<b>51,295,798</b>	<b>54,418,457</b>	<b>33,727,945</b>

Revenues by Department	2012 Actual	2013 Estimated	2014 Budget
General	360,220	500,019	150,000
BOCC	438,802	329,358	468,750
Assessor	128,792	142,100	365,000
Clerk & Recorder	1,277,408	1,383,680	1,384,620
Treasurer and Public Trustee	3,515,191	3,260,309	2,644,897
Surveyor	0	0	0
County Attorney	106,032	125,000	137,000
County Manager	7,800	6,400	6,400
Finance	16,851	18,147	18,147
Human Resources	24	0	0
Information Technology	5,070	11,000	11,000
Procurement	0	0	0
Oil and Gas	1,581	0	0
Public Works and Facilities	211,788	261,327	313,337
Community Development	330,252	350,000	375,000
Communications	0	0	0
<b>Fund Administration</b>	<b>44,895,987</b>	<b>48,031,117</b>	<b>27,853,794</b>
<b>Total</b>	<b>51,295,798</b>	<b>54,418,457</b>	<b>33,727,945</b>

## Expenditures – Summary

Uses of Funds/Expenditures	2012 Actual	2013 Estimated	2014 Budget
Salaries and Wages	5,986,609	5,873,840	6,753,168
Employee Benefits	2,196,291	2,193,572	2,617,646
Professional & Tech Services	1,221,305	1,599,678	1,522,742
Supplies	691,186	650,153	713,323
Purchased Property Services	566,459	553,280	591,920
Other Purchased Services	1,162,690	1,376,691	1,487,701
Other Expenses	13,416,803	9,130,631	9,822,407
Property/Fixed Assets	160,075	226,180	197,982
<b>Total</b>	<b>25,401,419</b>	<b>21,604,025</b>	<b>23,706,889</b>

Expenditures by Department	2012 Actual	2013 Estimated	2014 Budget
General	4,770,827	2,300,379	2,319,981
BOCC	3,653,628	2,852,069	2,464,717
Assessor	1,741,396	1,910,512	1,939,756
Clerk & Recorder	1,602,569	1,460,854	1,646,892
Treasurer and Public Trustee	800,352	888,088	903,886
Surveyor	39,711	46,902	48,688
County Attorney	932,029	989,394	1,321,335
County Manager	542,275	399,140	571,166
Finance	979,412	892,174	916,143
Human Resources	455,922	502,077	545,239
Information Technology	1,269,927	1,318,813	1,421,836
Procurement	392,551	326,034	404,490
Oil and Gas	320,033	297,884	318,152
Public Works and Facilities	1,109,870	1,591,390	1,442,265
Community Development	1,266,696	1,257,954	1,473,809
Communications	0	0	417,490
Fund Administration	5,524,223	4,570,361	5,551,044
<b>Total</b>	<b>25,401,419</b>	<b>21,604,025</b>	<b>23,706,889</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	2012 Actual	2013 Estimated	2014 Budget
Other Expenses	360,220	500,019	150,000
<b>Total</b>	<b>360,220</b>	<b>500,019</b>	<b>150,000</b>

Uses of Funds/Expenditures	2012 Actual	2013 Estimated	2014 Budget
Employee Benefits	62,017	60,379	79,981
Other Expenses	4,708,810	2,240,000	2,240,000
<b>Total</b>	<b>4,770,827</b>	<b>2,300,379</b>	<b>2,319,981</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	2012 Actual	2013 Estimated	2014 Budget
Taxes	432,862	329,358	468,750
Other Revenue	5,940	0	0
<b>Total</b>	<b>438,802</b>	<b>329,358</b>	<b>468,750</b>

Uses of Funds/Expenditures	2012 Actual	2013 Estimated	2014 Budget
Salaries and Wages	227,514	217,500	217,500
Employee Benefits	64,405	63,329	67,704
Professional & Tech Services	42,635	187,800	55,000
Supplies	29,325	14,250	16,250
Other Purchased Services	126,325	117,820	109,900
Other Expenses	3,163,424	2,251,370	1,998,363
<b>Total</b>	<b>3,653,628</b>	<b>2,852,069</b>	<b>2,464,717</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.

Revenues	2012 Actual	2013 Estimated	2014 Budget
Taxes	8,448	11,500	11,500
Charges for Services	1,893	5,000	3,500
Other Revenue	118,451	125,600	350,000
<b>Total</b>	<b>128,792</b>	<b>142,100</b>	<b>365,000</b>

<b>Uses of Funds/Expenditures</b>	<b>2012 Actual</b>	<b>2013 Estimated</b>	<b>2014 Budget</b>
Salaries and Wages	934,086	858,232	974,333
Employee Benefits	396,167	377,305	458,006
Professional & Tech Services	291,794	558,700	363,952
Supplies	17,083	22,000	27,625
Purchased Property Services	4,144	0	6,330
Other Purchased Services	61,121	72,275	95,960
Other Expenses	0	0	0
Property/Fixed Assets	37,001	22,000	13,550
<b>Total</b>	<b>1,741,396</b>	<b>1,910,512</b>	<b>1,939,756</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>2012 Actual</b>	<b>2013 Estimated</b>	<b>2014 Budget</b>
Charges for Services	1,143,936	1,219,200	1,276,640
Miscellaneous Revenue	384	480	480
Investment Earnings	47,780	80,000	23,000
Licenses and Permits	5,010	5,000	5,000
Fines and Forfeitures	80,299	79,000	79,500
<b>Total</b>	<b>1,277,408</b>	<b>1,383,680</b>	<b>1,384,620</b>

<b>Uses of Funds/Expenditures</b>	<b>2012 Actual</b>	<b>2013 Estimated</b>	<b>2014 Budget</b>
Salaries and Wages	932,853	873,086	978,298
Employee Benefits	425,381	421,305	443,219
Professional & Tech Services	63,033	57,563	43,300
Supplies	89,202	58,780	81,625
Purchased Property Services	8,439	2,200	8,200
Other Purchased Services	63,210	29,920	64,150
Other Expenses	14,610	18,000	18,000
Property/Fixed Assets	5,841	0	10,100
<b>Total</b>	<b>1,602,569</b>	<b>1,460,854</b>	<b>1,646,892</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.

<b>Uses of Funds/Expenditures</b>	<b>2012 Actual</b>	<b>2013 Estimated</b>	<b>2014 Budget</b>
Salaries and Wages	4,400	4,400	4,400
Employee Benefits	19,959	20,002	21,788
Professional & Tech Services	15,353	22,500	22,500
<b>Total</b>	<b>39,711</b>	<b>46,902</b>	<b>48,688</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	2012 Actual	2013 Estimated	2014 Budget
Charges for Services	2,644,808	2,547,809	1,861,308
Investment Earnings	540,054	578,000	650,000
Miscellaneous Revenue	547	0	0
<b>Total</b>	<b>3,185,408</b>	<b>3,125,809</b>	<b>2,511,308</b>

Uses of Funds/Expenditures	2012 Actual	2013 Estimated	2014 Budget
Salaries and Wages	352,759	372,053	377,628
Employee Benefits	132,441	131,150	141,897
Professional & Tech Services	126,189	160,000	166,025
Supplies	24,010	25,280	23,364
Purchased Property Services	1,719	3,162	3,222
Other Purchased Services	19,718	50,650	32,835
Other Expenses	2,322	10,000	10,000
Property/Fixed Assets	1,666	7,500	15,652
<b>Total</b>	<b>660,823</b>	<b>759,795</b>	<b>770,623</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	2012 Actual	2013 Estimated	2014 Budget
Charges for Services	329,783	134,500	133,589
<b>Total</b>	<b>329,783</b>	<b>134,500</b>	<b>133,589</b>

Uses of Funds/Expenditures	2012 Actual	2013 Estimated	2014 Budget
Salaries and Wages	88,713	90,160	92,454
Employee Benefits	28,968	28,555	30,868
Professional & Tech Services	1,917	1,250	1,000
Supplies	18,147	3,550	3,370
Purchased Property Services	0	150	100
Other Purchased Services	952	3,448	4,291
Property/Fixed Assets	831	1,180	1,180
<b>Total</b>	<b>139,529</b>	<b>128,293</b>	<b>133,263</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.

Revenues	2012 Actual	2013 Estimated	2014 Budget
Charges for Services	105,015	125,000	137,000
Miscellaneous Revenue	1,016	0	0
<b>Total</b>	<b>106,032</b>	<b>125,000</b>	<b>137,000</b>

Uses of Funds/Expenditures	2012 Actual	2013 Estimated	2014 Budget
Salaries and Wages	679,390	686,362	851,236
Employee Benefits	165,389	168,001	231,154
Professional & Tech Services	32,254	63,200	145,100
Supplies	26,253	30,541	30,629
Purchased Property Services	99	600	1,400
Other Purchased Services	24,790	40,690	61,816
Property/Fixed Assets	3,855	0	0
<b>Total</b>	<b>932,029</b>	<b>989,394</b>	<b>1,321,335</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.

Revenues	2012 Actual	2013 Estimated	2014 Budget
Intergovernmental	7,800	6,400	6,400
<b>Total</b>	<b>7,800</b>	<b>6,400</b>	<b>6,400</b>

Uses of Funds/Expenditures	2012 Actual	2013 Estimated	2014 Budget
Salaries and Wages	355,812	203,744	322,083
Employee Benefits	72,753	46,311	75,358
Professional & Tech Services	88,134	105,035	126,225
Supplies	13,958	18,550	18,250
Other Purchased Services	9,180	20,500	27,250
Property/Fixed Assets	2,437	5,000	2,000
<b>Total</b>	<b>542,275</b>	<b>399,140</b>	<b>571,166</b>



## Communications

The Communications Department serves county residents by delivering information regarding county policy and services in an understandable and timely manner. The department updates and maintains the county website, integrates data delivery, manages media relations, and implements communications resources for the Board of County Commissioners, Elected Officials, county administration, departments and between agencies collaborating with the county.

Uses of Funds/Expenditures	2012 Actual	2013 Estimated	2014 Budget
Salaries and Wages	27,712	152,932	226,442
Employee Benefits	8,158	54,721	89,748
Professional & Tech Services	1,758	50,000	59,700
Supplies	65	2,750	4,500
Other Purchased Services	731	20,700	24,500
Property/Fixed Assets	0	0	12,600
<b>Total</b>	<b>0</b>	<b>11,200</b>	<b>417,490</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 2014 the economic development program was moved to the Community Development Department.

Revenues	2012 Actual	2013 Estimated	2014 Budget
Charges for Services	330,252	350,000	375,000
<b>Total</b>	<b>330,252</b>	<b>350,000</b>	<b>375,000</b>

Uses of Funds/Expenditures	2012 Actual	2013 Estimated	2014 Budget
Salaries and Wages	759,743	768,395	805,890
Employee Benefits	257,918	265,479	288,469
Professional & Tech Services	102,767	28,000	208,000
Supplies	26,089	18,850	21,150
Other Purchased Services	78,354	85,330	87,800
Other Expenses	3,124	40,900	5,000
Property/Fixed Assets	38,703	51,000	57,500
<b>Total</b>	<b>1,266,696</b>	<b>1,257,954</b>	<b>1,473,809</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.

Revenues	2012 Actual	2013 Estimated	2014 Budget
Miscellaneous Revenue	16,851	18,147	18,147
<b>Total</b>	<b>16,851</b>	<b>18,147</b>	<b>18,147</b>

Uses of Funds/Expenditures	2012 Actual	2013 Estimated	2014 Budget
Salaries and Wages	569,535	530,939	553,346
Employee Benefits	190,722	184,915	191,005
Professional & Tech Services	146,247	93,300	89,760
Supplies	25,365	23,920	24,000
Other Purchased Services	42,741	56,600	58,032
Other Expenses	82	0	0
Property/Fixed Assets	4,720	2,500	0
<b>Total</b>	<b>979,412</b>	<b>892,174</b>	<b>916,143</b>

### Public Works and Facilities

The Public Works and Facilities Department oversees several general government functions. These include the county's emergency medical (ambulance) service, remote communications sites, risk management, facilities management and the Safety Committee.

Revenues	2012 Actual	2013 Estimated	2014 Budget
Charges for Services	30,406	46,701	46,701
Miscellaneous Revenue	181,382	214,626	266,636
<b>Total</b>	<b>211,788</b>	<b>261,327</b>	<b>313,337</b>

Uses of Funds/Expenditures	2012 Actual	2013 Estimated	2014 Budget
Salaries and Wages	82,100	94,796	170,382
Employee Benefits	18,558	27,057	70,589
Professional & Tech Services	88,210	10,000	31,500
Supplies	310,440	312,760	337,050
Purchased Property Services	550,174	535,368	565,518
Other Purchased Services	21,439	248,206	244,726
Other Expenses	0	0	0
Property/Fixed Assets	525	70,900	22,500
<b>Total</b>	<b>1,071,445</b>	<b>1,299,087</b>	<b>1,442,265</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	2012 Actual	2013 Estimated	2014 Budget
Charges for Services	(24)	0	0
<b>Total</b>	<b>(24)</b>	<b>0</b>	<b>0</b>

Uses of Funds/Expenditures	2012 Actual	2013 Estimated	2014 Budget
Salaries and Wages	258,927	263,287	278,201
Employee Benefits	90,950	91,515	99,388
Professional & Tech Services	38,075	65,000	74,000
Supplies	23,722	18,375	18,800
Purchased Property Services	0	5,000	0
Other Purchased Services	42,482	47,500	63,550

Property/Fixed Assets	1,766	11,400	11,300
<b>Total</b>	<b>455,922</b>	<b>502,077</b>	<b>545,239</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	2012 Actual	2013 Estimated	2014 Budget
Charges for Services	(15)	11,000	11,000
Miscellaneous Revenue	5,085	0	0
<b>Total</b>	<b>5,070</b>	<b>11,000</b>	<b>11,000</b>

Uses of Funds/Expenditures	2012 Actual	2013 Estimated	2014 Budget
Salaries and Wages	432,751	424,004	508,437
Employee Benefits	161,504	136,109	180,083
Professional & Tech Services	65,502	113,000	53,800
Supplies	74,475	80,600	84,400
Purchased Property Services	1,884	6,500	6,400
Other Purchased Services	474,513	524,600	544,716
Property/Fixed Assets	59,297	34,000	44,000
<b>Total</b>	<b>1,269,927</b>	<b>1,318,813</b>	<b>1,421,836</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	2012 Actual	2013 Estimated	2014 Budget
Miscellaneous Revenue	1,581	0	0
<b>Total</b>	<b>1,581</b>	<b>0</b>	<b>0</b>

Uses of Funds/Expenditures	2012 Actual	2013 Estimated	2014 Budget
Salaries and Wages	117,278	118,406	133,668
Employee Benefits	42,842	38,698	40,984
Professional & Tech Services	117,438	84,330	80,000
Supplies	9,003	13,650	14,850
Purchased Property Services	0	300	750
Other Purchased Services	31,780	37,500	43,300
Other Expenses	0	0	0
Property/Fixed Assets	1,691	5,000	4,600
<b>Total</b>	<b>320,033</b>	<b>297,884</b>	<b>318,152</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.

Uses of Funds/Expenditures	2012 Actual	2013 Estimated	2014 Budget
Salaries and Wages	163,034	215,544	258,870
Employee Benefits	58,160	78,741	107,405
Professional & Tech Services	0	0	2,880
Supplies	4,259	6,297	7,460
Other Purchased Services	165,354	20,952	24,875
Property/Fixed Assets	1,743	4,500	3,000
<b>Total</b>	<b>392,551</b>	<b>326,034</b>	<b>404,490</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	2012 Actual	2013 Estimated	2014 Budget
Taxes	43,880,392	44,647,598	24,357,307
Intergovernmental	1,015,275	3,383,519	3,496,487
Miscellaneous Revenue	320	0	0
<b>Total</b>	<b>44,895,987</b>	<b>48,031,117</b>	<b>27,853,794</b>

Uses of Funds/Expenditures	2012 Actual	2013 Estimated	2014 Budget
Supplies	(209)	0	0
Other Expenses	5,524,432	4,570,361	5,551,044
<b>Total</b>	<b>5,524,223</b>	<b>4,570,361</b>	<b>5,551,044</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 percent of certain County expenditures. Both revenues and expenditures in the fund are interfund transfers. Prior to 2014 the reserve was increased as expenditures increased. In 2014 there is no transfer budgeted in or out of the Emergency Reserve Fund.

## 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	2012 Actual	2013 Estimated	2014 Budget
Investment Earnings	58	30	30
Miscellaneous Revenue	15,038	15,000	15,000
<b>Total</b>	<b>15,096</b>	<b>15,030</b>	<b>15,030</b>

Uses of Funds/Expenditures	2012 Actual	2013 Estimated	2014 Budget
Professional & Tech Services	7,345	7,712	17,385
<b>Total</b>	<b>7,345</b>	<b>7,712</b>	<b>17,385</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	2012 Actual	2013 Estimated	2014 Budget
Taxes	548,137	1,842,000	1,416,848
Intergovernmental	23	0	0
Miscellaneous Revenue	73,076	54,706	50,000
<b>Total</b>	<b>621,236</b>	<b>1,896,706</b>	<b>1,466,848</b>

Uses of Funds/Expenditures	2012 Actual	2013 Estimated	2014 Budget
Employee Benefits	286,841	291,588	327,646
Other Expenses	11,476	35,000	26,055
<b>Total</b>	<b>298,316</b>	<b>326,588</b>	<b>353,701</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.

There are no revenues budgeted for 2014.

<b>Uses of Funds/Expenditures</b>	<b>2012 Actual</b>	<b>2013 Estimated</b>	<b>2014 Budget</b>
Professional and Technical Services	0	866,497	196,514
Other Expenses	4,747,862	1,845,920	2,450,000
<b>Total</b>	<b>4,747,862</b>	<b>2,712,417</b>	<b>2,646,514</b>

### **Garfield County Grant Fund**

The Garfield County Grant Fund was established in 2012 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. No revenues or expenditures are budgeted in 2014.

<b>Revenues</b>	<b>2012 Actual</b>	<b>2013 Estimated</b>	<b>2014 Budget</b>
Intergovernmental	843,208	4,294	0
Investment Earnings	217	0	0
<b>Total</b>	<b>843,426</b>	<b>4,294</b>	<b>0</b>

<b>Uses of Funds/Expenditures</b>	<b>2012 Actual</b>	<b>2013 Estimated</b>	<b>2014 Budget</b>
Professional & Tech Services	419,808	0	0
Purchased Property Services	18,412	0	0
Other Expenses	388,577	0	0
Property/Fixed Assets	23,966	4,294	0
<b>Total</b>	<b>850,764</b>	<b>4,294</b>	<b>0</b>