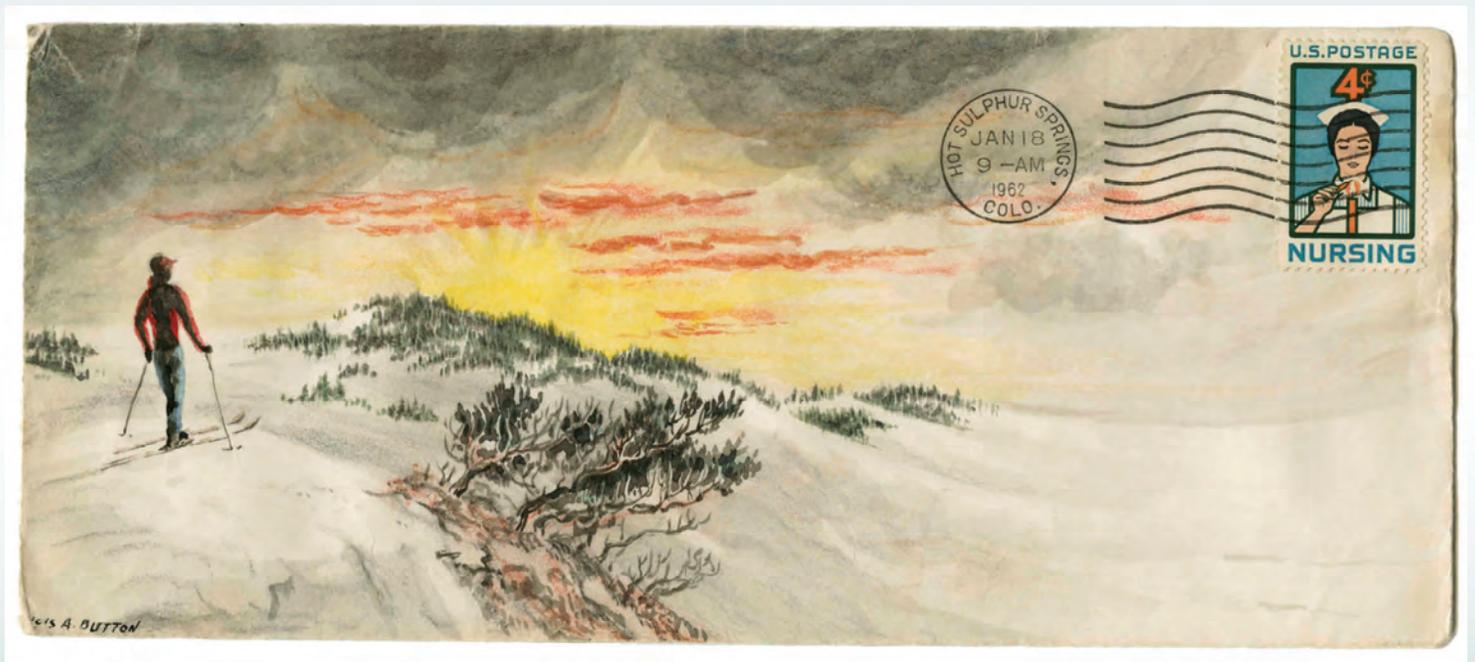


GRAND COUNTY, COLORADO



2013

ANNUAL BUDGET



MISSION STATEMENT

The mission of Grand County is to provide quality services that are responsive, innovative and cost effective and ensure the health, safety and general well-being of its citizens.

GOALS

Maintain and Improve County Infrastructure

Promote Economic Recovery and Development

Attract and Retain Quality Employees

Our cover artwork was painted by Lois Button (1908-1979) in 1962. Originally from Yakima, Washington, Lois A. Webster met Horace Button when he was participating in a ski meet in Yakima. Lois came to Hot Sulphur Springs to visit the Button family and soon married Horace. They had a major interest in common; they were artists. Lois spent hours observing her surroundings and the animals on their ranch, which she painted on envelopes enclosing letters to her brother and sister. Grand County Historical Association is very fortunate to have many of these envelopes on display in the Pioneer Village Museum in Hot Sulphur Springs due to the generosity of her family.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**County of Grand
Colorado**

For the Fiscal Year Beginning

January 1, 2012

Linda C. Davison Jeffrey R. Emery

President

Executive Director

The Government Finance officers Association of the United States and Canada (GFOA) presented an award for Distinguished Budget Presentation to Grand County for its annual budget for the year beginning January 1, 2012.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

The award is for one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

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READER'S GUIDE

It is our desire to provide the necessary information for understanding the Grand County Budget in an easy to read format. Government as a whole is sometimes very complex and confusing, and often the lines between responsibilities of state, county, and local governments become blurred. The Grand County 2013 Budget strives not only to present the financial aspects of the County's annual budget, but also to serve as a policy document, an operations guide, and most importantly, as a communications medium to the citizens of Grand County so they may understand where, why, and how various monies are spent on programs and services. Each section of the document is described below:

Introduction – Presents the Board of Commissioners 2013 Budget Message, a list of current County officials and an organizational chart. In addition, this section provides a profile and brief history of the County including information regarding the local population, climate and economy, followed by an overview of the budget process.

Budget Summary – Provides budget information for the County's finances as a whole, including details regarding major sources of income, expenses, capital projects, and staffing levels. Comparative data with surrounding counties is also included.

Fund Summaries – The County operates numerous funds, each with its own appropriated budget. This section provides a budget summary for each of the County's funds, including narrative describing significant changes from the 2012 budget. Additional data covering the departments within each fund is also presented.

Appendix – This section contains miscellaneous information that may be of interest to readers including financial policies and a glossary of terms. The resolution adopting/appropriating the budget and certifying the mill levy is included at the end of this section.





BOARD OF COMMISSIONERS

JAMES L. NEWBERRY
District I, Winter Park 80482
NANCY STUART
District II, Granby 80446
GARY BUMGARNER
District III, Kremmling, 80459

December 18, 2012

E-Mail: grndcty1@co.grand.co.us
PHONE: 970/725-3347
Fax: 970/725-0565
LURLINE UNDERBRINK CURRAN
County Manager
ANTHONY J. DICOLA
County Attorney

GRAND COUNTY'S 2013 BUDGET MESSAGE

ECONOMIC CONDITION AND OUTLOOK

Grand County continues to face many of the same economic challenges as the rest of Colorado. Over the past three years, counties throughout the state have been implementing layoffs and making budget cuts to vital programs and services needed by residents. Grand County continues to be in a position to present a budget that preserves programs and services and maintains existing public safety levels because of prior conservative budgeting and the repayment of major debt. This approach to managing our finances allows the County to continue with key goals and objectives. Grand County remains one of two debt free Colorado counties.

Our biggest funding challenges for 2013 include preparation for an additional decline in property tax revenue anticipated in 2014, and the continuing decline in growth of state and federal appropriations which affect public health, judicial and social services programs.

Repercussions from the weakness in the international economy and the continuing uncertainty regarding federal budget cuts and tax increases are major factors affecting our local economy's recovery. The quality of the 2012-2013 snowfall may also impact the County economy. There are, however, some Grand County indicators that foster cautious optimism. The County unemployment rate dropped to 6.9% by September 1, 2012 from a recent high of 11.3% May 1, 2010. The recession has dramatically reduced tourism and construction, two industries that dominate the County's economy. We are also seeing signs of improvement in these areas. In Grand County through July 2012 lodging tax revenues rose 23.3% over the same period last year, and through September sales tax revenues increased 2.6%. Through October 2012, building permit activity is mixed compared with 2011's permit activity. Single family dwelling permits are up 100%, but total project valuation is down 29%. Foreclosures are trending downward with an 8% reduction from 2011.

The old paradigm and belief – that government is immune from competition and accountability – is simply not true. Local government competes nationally and globally every day to retain and attract quality jobs and capital investment to help promote a quality lifestyle and a strong economy. County government must be accountable to those it serves so that there is both confidence and trust that county government can carry out its core mission and provide a sense of safety and security for its citizens. To promote trust and accountability our employees must

remain dedicated to the goals of excellent customer service; specifically responsiveness, respect and accuracy.

To ensure that Grand County continues and expands its participation in a recovering economy, the Board of County Commissioners determined that it was important to hire a person to help coordinate the many economic improvement efforts going on around the County. The newly created Economic Development department includes a Director to improve coordination and communication among the stakeholders, and an Advisory Council of 12 individuals who serve as a diverse representation of the current economic activity throughout the County and help identify issues impacting the County's economic development and competitiveness.

In planning and budgeting processes we anticipate that the slowly improving economic pace will continue. Anticipating possible additional revenue reductions, the 2013 budget reflects a 12% decrease in operating expenditures and a 27% drop in budgeted revenues from 2010's actual expenditures and revenues. It is our intention to continue cutting costs and maintaining adequate reserves while remaining mindful of our duty to preserve the ability to provide programs and services to our residents.

The County intends to maintain its current employment level so we can continue providing the level of service people expect while paying a fair wage to our employees. Service related personnel costs represent approximately 45% of the operating budget. For the fifth year in a row we have not approved salary increases, although a cost of living allowance was approved at the end of December. Departments that experience more use in stressed economic times such as the Sheriff, Public Health, and Social Services, as well as other offices where essential public needs are present, may hire to fill vacancies if approved by the BOCC on a case-by-case basis. Some departments have been sharing employees with other departments to help maintain service levels.

For the greatest part, capital expenditure project requests continue to be frozen, with exceptions approved on a case-by-case basis if warranted.

FINANCIAL COMMITMENTS

The County has in the past entered into lease purchase agreements for construction projects, including the Grand County Judicial Center, the purchase of heavy equipment used in Solid Waste and Road & Bridge operations and for equipment and vehicles used in Emergency Medical Services operations among others. In 2010 these leases totaling \$9.8 million were paid off.

Currently the County has two major endeavors, landfill remediation and water negotiations, which have been funded with current revenues and reserves. The County has not entered into any debt agreements to date, but the size of these projects presents the possibility of needing additional funding in the future.

Granby Landfill Slippage Remediation

After reviewing several proposals, the County decided to pursue a pumping regime intended to remove the ground water that is thought to be lubricating the slide area. This regime is planned in two phases to allow the first phase to be analyzed to see if it meets the anticipated influence on the slide. If it does, then the next phase will be enacted. If pumping does not produce the desired effect, then an alternate process, a cylinder pile wall system may be constructed at the bottom of the slough. As landfill remediation work has continued throughout 2012, four wells have been drilled and millions of gallons of water have been pumped out. As Phase I of the project continues, an inclinometer monitoring well is being drilled and will be used to determine whether the dewatering wells have been successful enough to proceed to Phase II. From January through October of 2012, \$408 thousand has been spent toward the remediation project.

Water Diversion Negotiations

Grand County is heavily impacted by historic transmountain diversions and has been working on two more “firming” projects, both of which will remove additional water from the County. Believing that our citizens should be provided clean water, vibrant streams and rivers, and clean lakes, Grand County invested over \$1 million in a Stream Management Plan. This plan analyzed the current condition of the Fraser River and its tributaries and the Colorado River and its tributaries and compared the predicted impact of the proposed diversions against protecting our water resources.

Denver Water’s Moffat Firming Project and the Municipal Subdistrict of the Northern Water Conservancy District’s Windy Gap Firming Project, while each having its own unique impacts, combine to create cumulative impacts to the water resources.

Besides participating in the permitting processes of the two projects, Grand County, at the request of Denver and the Municipal Subdistrict, entered into negotiations with each entity. The concept of the negotiations is to provide “enhancements” for each project to offset existing problems with the water resources.

The enhancements include money, water, participation in a form of adaptive management called Learning by Doing, agreement not to come back to Grand County for more water, limitation on the service area for Denver and work on a bypass/bythrough on Windy Gap Reservoir, Grand Lake clarity and storage of water in Granby Reservoir for the benefit of the environment. The Denver Agreement and the Windy Gap Permit can be viewed on the County website. Grand County’s intent through the negotiation for each project and permitting of the Windy Gap Firming Project was that Grand County’s aquatic resources would be better in the future, if the projects are approved, than it is today. With the enhancements offered as well as appropriate mitigation, this intent could become reality.

BUDGET DOCUMENT

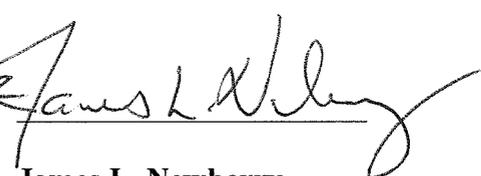
The budget for Grand County provides for a full range of taxpayer services. These services include the commissioners, clerk & recorder, elections, assessor, surveyor, treasurer & public trustee as well as judicial, sheriff, emergency medical services, coroner, county and district attorneys, road and bridge, county manager, water quality, human resources, information systems, finance, planning and building, public and home health, social services, juvenile services, CSU extension services, the veterans officer, economic development, natural resource management, airports in Kremmling and Granby, the Middle Park Fairgrounds and Flying Heels Arena. In addition to general government activities, the county also provides financial support through Block Grants and Intergovernmental Agreements to various community organizations.

The attached 2013 budget document summaries show:

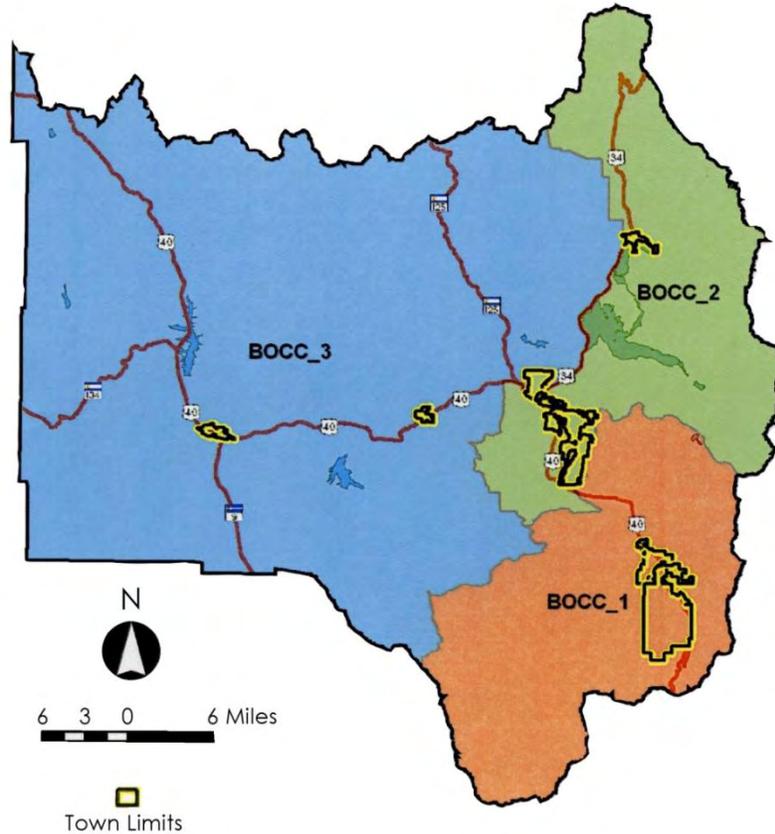
- 2013 forecasted beginning fund balances
- 2013 budgeted revenue and expenditure estimates
- 2013 projected ending fund balances.

Also shown is comparable data for the department requested, staff recommended and final BOCC approved amounts for the 2013 budget year. Detailed reports by department/function by source of revenue and object of expenditure will be provided to each appropriate state governmental unit. The entire budget document is available for inspection in the County Administrative Services Building in the County Manager, Commissioner or Finance Department offices, or on the County website, <http://co.grand.co.us>. Copies are also available in our County libraries.

In closing, as your Board of County Commissioners, we wish to express our gratitude and appreciation to the Grand County Elected and Appointed Officials and their staff members for their assistance and support in the preparation of the 2013 Annual Budget. The Budget represents hundreds of hours of deliberation on the part of many people. Working together helps provide the public the best service possible with the revenue available.

		
Nancy Stuart Commissioner & Chairman	Gary Bumgarner Commissioner	James L. Newberry Commissioner

BOARD OF COUNTY COMMISSIONERS DISTRICTS



Grand County is governed by a three member Board of County Commissioners as mandated by the State Constitution. The Commissioners are elected at large, though they represent the district of the county in which they reside, for four-year staggered terms. With the 2010 census redistricting, the populations are: District 1 - 5,036, District 2 - 4,821, and District 3 - 4,986.

Commissioners:

James Newberry - District 1 Commissioner, Chairman

Merrit Linke - District 2 Commissioner

Gary Bumgarner - District 3 Commissioner

County Manager:

Lurline Underbrink Curran

Contact:

Kathy Etler - ketler@co.grand.co.us

Executive Secretary to the

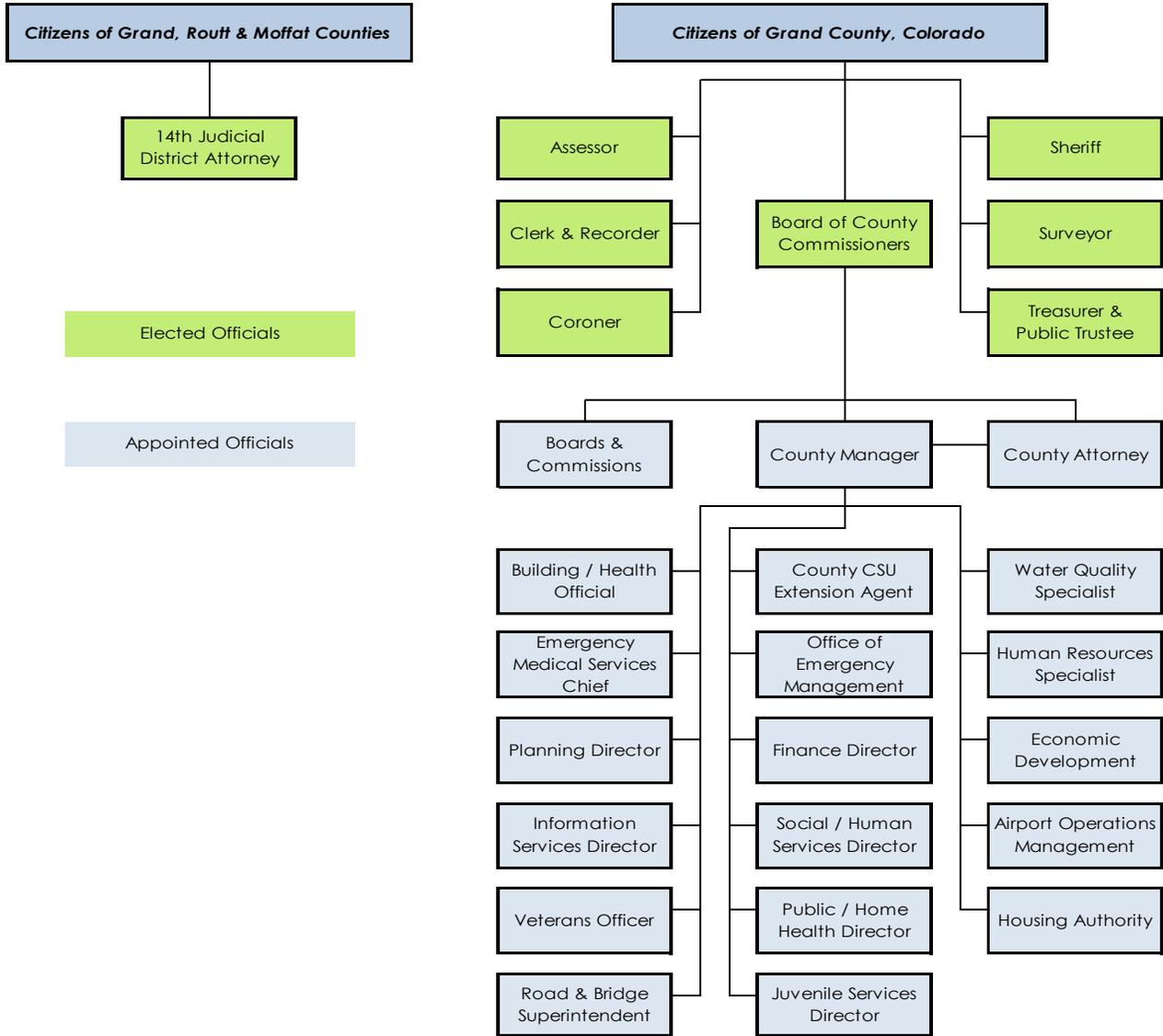
Board of County Commissioners

308 Byers Avenue

Hot Sulphur Springs, CO 80451

(970) 725-3100

ORGANIZATIONAL CHART



ELECTED AND APPOINTED OFFICIALS

Office	Principal Official
Commissioner, District 1	James Newberry
Commissioner, District 2	Merrit Linke
Commissioner, District 3	Gary Bumgarner
Assessor	Thomas Weydert
Building/Health Official	R. Scott Penson
Clerk & Recorder	Sara L. Rosene
County Attorney	A. Jack DiCola
County CSU Extension Agent	Travis Hoesli
County Manager	Lurline Underbrink Curran
Coroner	Brenda L. Bock
Emergency Medical Services/OEM	Ray K. Jennings, Jr.
Finance	W. Scott Berger
14th Judicial District Attorney	Brett Barkey
Information Services	Martin J. Woros
Juvenile Services	Kelly L. Friesen
Planning	Kristin Manguso
Public/Home Health	E. Brene Belew
Road & Bridge	Kendall E. Haynes
Sheriff	Rodney D. Johnson
Social/Human Services	Glenn D. Chambers
Surveyor	Warren D. Ward
Treasurer & Public Trustee	Christina M. Whitmer
Veteran Affairs	Duane Dailey

GRAND COUNTY OVERVIEW

HISTORY

Grand County was established in 1874 by the Territory of Colorado, thus becoming a county two years before Colorado became a state. It was named for the Grand River, the name by which the Colorado River was known at that time. The county was formed from a portion of Summit County but acquired its current boundaries in 1877, when part of Grand County was used to create Routt County. Three diverse developments in the 20th century continue to affect Grand County in many ways: the development of recreational skiing, the Colorado-Big Thompson Project, and the Henderson mill.

With the completion of the Moffat Tunnel in 1928, our economy began to rely on tourism. The decision to keep Berthoud Pass open in the winter led the towns of West Portal and Hideaway Park combining and becoming Winter Park in 1939. Grand County ski areas now record over a million skier and snow rider visits each year.

Although water diversion activity predates Grand County and the State of Colorado, it wasn't until the Northern Colorado Water Conservancy District and the Board of Reclamation met in downtown Denver's Customhouse October 28, 1938 and watched the opening of five bids to construct the highest and largest earth-fill dam ever built by the Bureau of Reclamation, that the controversial Colorado - Big Thompson project really started to impact Grand County life. Still controversial and still expanding, the project and the four resulting reservoirs have brought countless sportsmen and significant employment to Grand County and contribute to tourism year round. The electricity generated and improved eastern Colorado stream flows have been an economic boon far beyond Grand County's borders.

Climax Molybdenum Co., recognized the potential for deeper orebodies in the area of the depleted Urad mine, and discovered the Henderson deposit in 1964. Production began in 1976, and, on January 4, 2010, the workers mined the billionth pound of molybdenum. In 2006, remaining ore reserves were estimated to be 500 million pounds of recoverable molybdenum. The mine activities are in Clear Creek County, the mill operation is in Grand County. Although not a large Grand County employer, property tax revenues from the Henderson mill have been a significant backstop to county finances during the recent recession.

GEOGRAPHY

Grand County is located approximately 65 miles north northwest of Denver, nestled against the west side of the Continental Divide in a high mountain park area known as Middle Park. With a size of 1,846 square miles (larger than Rhode Island), Grand ranks 21st among Colorado counties. The County consists of meadows, river valleys and steep mountainous uplands with areas of glacial drift. The headwaters of the 1,400 mile long Colorado River are Grand Lake and its tributaries. Annual precipitation averages 12 to 20 inches, with 55-60% falling in the summer months. The elevation averages 7,360 feet above sea level, with a change from 6,850 feet in the southwest corner to over 13,500 feet at the Continental Divide.

DEMOGRAPHY

The county seat is Hot Sulphur Springs. Land ownership within the county is made up of a mixture of federal, state, county, municipal and private; 62% being federal, 4% state, and the remaining 34% being local government or privately owned. Grand County has six incorporated towns: Fraser (pop. 1,224), Granby (pop. 1,864), Grand Lake (pop. 471), Hot Sulphur Springs (pop. 663), Kremmling (pop. 1,444), and Winter Park (pop. 999). Population figures are from the Colorado State Demography Office released May 19, 2011.

US Census QuickFacts - Demographics

	Grand County	Colorado
Population 2011, estimate	14,548	5,116,796
Population Change 4/1/2010 - 7/1/2011	-2.0	+1.7
Percentage of Population, Female, 2011	46.6%	49.8%
Percentage of Population, Under 18, 2011	19.9%	24.0%
Percentage of Population, Over 65, 2011	11.0%	11.3%
Persons Per Square Mile, 2010	8.0	48.5
Housing Units, 2011	16,258	2,224,603
Households, 2006-2010	5,330	1,918,959
Per Capita Annual Income, 2006-2010	\$30,055	\$30,151
Median Household Income, 2006-2010	\$60,433	\$56,456
Persons Below Poverty Level, Percent, 2006-2010	6.6%	12.2%
Total Number of Firms, 2007	2,624	547.770
Retail sales, 2007	\$193,138,000	\$65,896,788,000
Retail sales per capita, 2007	\$14,227	\$13,609
Accommodation and Food Service Sales, 2007	\$73,865,000	\$11,440,395,000
Source: http://quickfacts.census.gov		

ECONOMY

As part of Governor Hickenlooper's 2011 Bottom-Up Economic Development strategy, five economic development goals and strategies were identified. Information was collated by the Colorado Office of Economic Development and International Trade and presented as a regional plan supported by the Northwest Colorado Council of Governments encompassing goals, strategies, actions, expected outcomes, measurable results, primary partners, available resources and barriers.

The five goals were: 1) Strengthen and support existing businesses, 2) strengthen tourism, 3) streamline regulations and permitting, 4) improve infrastructure, and 5) attract new business and industry. From these goals core objectives have been developed:

- Build a business friendly environment
- Recruit, grow and retain businesses
- Increase access to capital
- Create and market a stronger brand
- Educate and train the future workforce
- Cultivate innovation and technology

NWCCOG incorporates other areas with separate objectives. The Board of County Commissioners added an Economic Development Director to our staff in 2012 to promote and facilitate Grand County's efforts to tailor these objectives to our resources and needs.

For more information about this development plan, visit the Office of Economic Development and International Trade at www.colorado.gov.

UNDERSTANDING THE BUDGET

BUDGET PROCESS

Grand County budgets and accounts for revenues and expenditures on a fund basis. This process takes about six months, and culminates in a final budget which is voted upon by the Board of County Commissioners and is adopted by Resolutions. The budget may be modified during the year concerned only by the Commissioners with the passage of a Budget Supplemental Resolution. The actual revenues and expenditures incurred are audited and reported in the Comprehensive Annual Financial Report, which is released to the public in June of the following year.

The County also prepares and adopts a five-year Capital Improvement Program Budget, which is divided into Technology and Non-Technology projects. The Capital Improvement Program typically includes items which require investment and/or deliver benefits for longer than one year.

There are several opportunities for public comment and suggestions in the budget process. The schedule is published and is also available online at the County website, <http://co.grand.co.us>. Your input is welcome.

Budget Calendar	
July - August	County departments establish goals, service objectives and work plans and prepare revenue estimates and proposed program expenditures for the coming year.
September	Finance Director, County Manager, and Board of County Commissioners review department requests.
October	Public hearings are held, and the Board of County Commissioners makes preliminary determinations.
November	Public rebuttal hearings are held, the Board of County Commissioners makes the final budget determinations, and the Assessor presents the final certification of values to the Board of County Commissioners and the State of Colorado.
December	The Board of County Commissioners passes the Budget Resolutions and the Finance Director presents the Board of County Commissioners and the State of Colorado with the Certification of Levies and Revenue.
January	The Fiscal Year begins January 1 st . The Annual Budget Report is available on the County website and through the Grand County Finance Director, P.O. Box 264, Hot Sulphur Springs, CO 80451.

BUDGETARY CONTROL

Once approved, it becomes the responsibility of the Finance Department to monitor and report on the financial activity of the County and the condition of the annual budget. The County incorporates the use of financial software, policies and procedures to provide an adequate level of control over expenditures. Ultimate budgetary responsibility is maintained at the fund level. Requests for supplemental appropriation to the budget will be issued in a public notice and are subject to the approval of the Board of County Commissioners by resolution.

BASIS OF BUDGETING AND ACCOUNTING

All governmental funds are budgeted and accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. The statement of revenues, expenditures and changes in fund balances reports the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include reconciliations with brief explanations to better identify the relationship between the government-wide statements and the governmental fund statements.

Like the government-wide statements, the proprietary funds are budgeted and accounted for on a flow of economic resources measurement focus on both financial reporting levels. All assets and all liabilities associated with the operation of these funds are included on the statements of net position. The statements of changes in fund net position present increases (i.e., revenues) and decreases (i.e., expenses) in net position. The statement of cash flows provides information about how the County finances and meets the cash flow needs of its proprietary activities.

FUND STRUCTURE

Grand County, like other local governments, utilizes funds to account for the activity of specific operations, programs and/or functions. Each fund maintains an independent, self-balancing ledger and budget subject to appropriation, and may include one or more departments. In accordance with State statute, no fund may overspend the appropriation established by the Board of County Commissioners. The funds established by the BOCC for this budget are as follows:

General Fund

This fund is the County's primary operating fund and the largest source of day-to-day service delivery containing all the statutory judicial and administrative operating functions.

Special Revenue Funds

These funds are used to account for receipts from revenue sources that have been earmarked for specific activities and related expenditures.

Road & Bridge Fund – Accounts for the costs associated with the maintenance and construction of the County roads and bridges in the County.

Airport Improvement Fund - Accounts for the operations of the County's two airports, located in Granby and Kremmling.

Emergency Medical Services Fund – Accounts for the operation of the County owned ambulance service.

Social Services Fund – Accounts for Federal and state resources received by the County for various social programs as well as a portion of County property taxes designated for this purpose.

Payment in Lieu of Taxes Fund – Accounts for revenues from the federal government for payment in lieu of taxes. Revenue is transferred to the Road & Bridge Fund and expended for County road maintenance.

County Lodging Tax Tourism Fund - Accounts for the operations of the Tourism Board, which is responsible for marketing and promoting tourism in Grand County for the benefit of those unincorporated areas and municipalities from which the lodging tax revenue originates.

Affordable Housing Fund – Accounts for revenues and expenditures addressing affordable housing needs. This fund is currently inactive.

Grand County Housing Authority Administrative Fund – Accounts for the resources received from federal housing agencies and is responsible for the administration of Section 8 and low-income federal programs, as well as other related operations.

Major Capital Improvement Fund – Accounts for major capital expenditures (those in excess of \$5,000 and adding or expanding property, facilities or other assets with the expectation that they will benefit the County for a length of time exceeding one year) primarily financed by sales and property taxes or capital leases.

Sales Tax Capital Improvement Fund - Accounts for the County's 1% sales tax revenue receipts. Expenditures include non-major capital items under \$5,000 not annually recurring, and nonrecurring operating items. Sales tax revenue also supports the Road and Bridge Fund.

Dispatch Fund – Used for the operation of a communication center for the purpose of answering emergency and non-emergency calls for public safety services within the County.

Conservation Trust Fund – Accounts for state lottery revenue allocated to the County and the related community improvements financed by these revenues.

Proprietary Fund

Proprietary Funds receive a significant amount of their revenues from fees and charges, and are accounted for in a manner similar to a private business.

Colorado Sewer Enterprise Fund – A business-type activity which is used to account for the County's one-third interest in the operation of the sewage collection infrastructure and treatment plant for the Tabernash area.

Cliffview Assisted Living Center – A Grand County Housing Authority property

Fox Run Apartments – A Grand County Housing Authority property

Grand Living Senior Homes – A Grand County Housing Authority property

Silver Spruce Senior Apartments – A Grand County Housing Authority property

A Note Regarding Transfers In – Transfers Out

In the normal course of County business, amounts may be moved between funds as needed. These amounts are budgeted and recorded as a transfer out from one department and a transfer in by the corresponding receiving department.

SUMMARY

The budget development process is a comprehensive project. It requires the input of staff members at every level of the organization and within every department. The budget is the tool that makes reality from the strategic vision created by the culmination of several valuable planning processes.

There has historically been a balance between the desire to address the needs and wants of the community and the availability of limited financial resources. Grand County is committed to providing its residents and visitors with dependable county services. As is the case each year, there are increases in expenditure levels for County operations that reflect the increased cost of providing services. To control operating expenditures to the greatest extent possible, the County places significant emphasis on improved efficiencies and value-based operations. Many individuals have devoted time and talent to the budgeting effort – an effort that serves as an example of the cooperation that makes Grand County a fantastic place to live and work.

ALL COUNTY FUNDS – 2013 BUDGET

When compiled together, Grand County's fifteen governmental funds show \$26.1 million in revenues and \$37.0 million in expenditures for the budget year 2013. Not included in both the revenue and expenditure totals are \$6.9 million in interfund transfers.

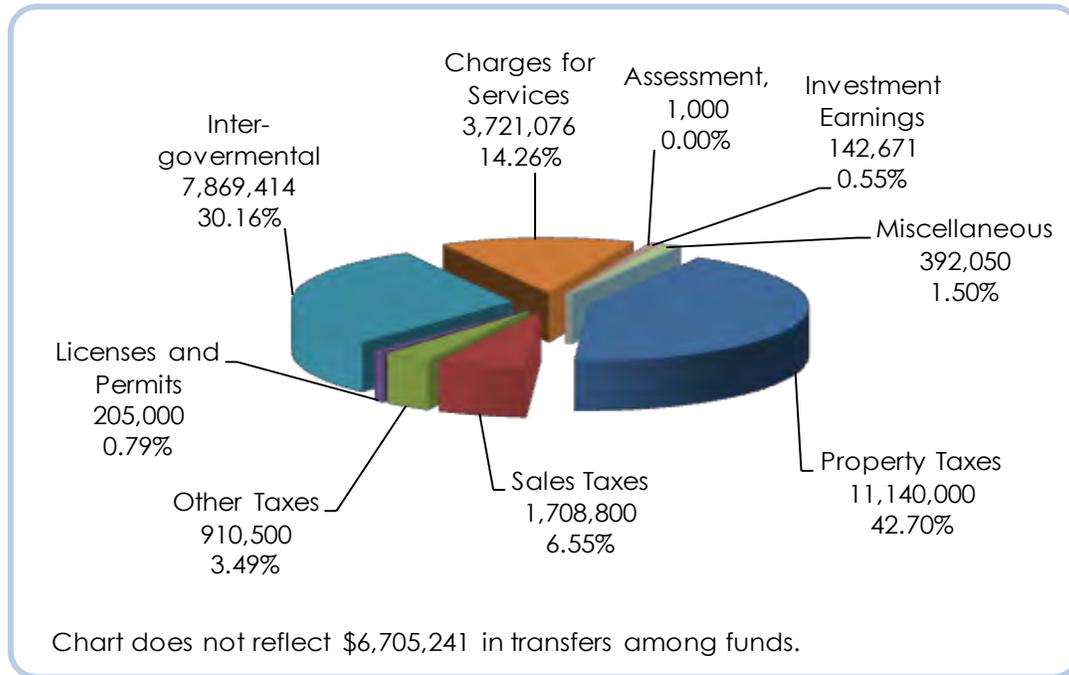
As in the past, the amounts presented here represent the conservative budgeting practices that allow Grand County to be one of two debt free counties in the State. These practices indicate our current fund balances will be reduced by over \$10.9 million in 2013. We forecast a much smaller, if any, reduction. We continue to believe in carrying reserves adequate to meet major expenditures, both anticipated and unanticipated..

Overall, the County continues to maintain a strong financial position through adequate fund balances to insure the County is in a position to accomplish required projects and continue offering quality services without burdening the citizenry with additional taxes.

All County Funds							
	2013 Estimated Beginning Funds Balances	Revenues	Operating Expenditures	Capital Expenditures	Transfers	2013 Budgeted Ending Funds Balances Incl Transfers	% Change
General Fund*	\$ 8,070,393	\$ 12,655,158	\$ 18,677,455		\$ (1,271,575)	\$ 776,521	-90.38%
Special Revenue Funds							
Road & Bridge Fund**	2,928,428	4,768,700	6,223,794		900,000	2,373,334	-18.96%
EMS Fund	1,186,899	2,933,300	2,835,214	610,500	48,000	722,485	-39.13%
Social Services Fund	928,745	1,059,413	1,088,546		-	899,612	-3.14%
County Lodging Tax Fund	504,048	463,250	641,586		-	325,712	-35.38%
Dispatch Fund	190,467	343,424	544,164	20,000	126,575	96,302	-49.44%
Airport Improvement Fund	182,800	1,087,866	364,542		(741,666)	164,458	-10.03%
Affordable Housing Fund	62,440	-	500		-	61,940	-0.80%
Water Quality Fund	16,372	1,000	5,100		-	12,272	-25.04%
Conservation Trust Fund	11,391	30,000	150,000		-	(108,609)	-1053.46%
Capital Projects Funds***	8,026,878	2,748,400	96,000	5,749,739	938,666	5,868,205	-26.89%
Sub-Total Government Funds	22,108,861	26,090,511	30,626,900		-	11,192,232	-49.38%
Enterprise Funds							
CO Sewer Enterprise Fund	406,768	123,683	175,429		-	355,022	-12.72%
GCHA Properties	(2,459,906)	1,085,215	1,178,211		-	(2,552,902)	3.78%
Sub-Total Enterprise Funds	(2,053,138)	1,208,898	1,353,640		-	(2,197,880)	7.05%
Total All Funds	\$ 20,055,723	\$ 27,299,409	\$ 31,980,540	\$ 6,380,239	\$ -	\$ 8,994,352	-55.15%
* Includes Self Insurance Reserve, Retirement Fund, and GCHA Administrative Fund							
** Includes Payment in Lieu of Taxes Fund							
***Combines Major Capital Improvement and Sales Tax Capital Improvement Funds							

ALL COUNTY GOVERNMENTAL FUNDS – REVENUE SOURCES

2013 All County Governmental Funds Revenue by Source and Percentage of Total Revenue



Sources	2009 Actual	2010 Actual	2011 Budget	2012 Estimate	2013 Budget	Change 2012-2013
Property Taxes	\$12,876,106	\$14,670,339	\$14,791,150	\$12,381,529	\$11,140,000 *	-10.0%
Sales Taxes	2,759,601	2,953,891	2,832,609	2,809,800	1,708,800 *	-39.2%
Other Taxes	1,087,869	964,554	1,070,524	1,012,500	910,500	-10.1%
Licenses and Permits	371,702	361,131	324,129	227,000	205,000	-9.7%
Intergovernmental	12,781,930	9,136,345	8,768,037	7,926,938	7,869,414 *	-0.7%
Charges for Services	6,775,917	6,485,311	7,039,566	4,152,002	3,721,076 *	-10.4%
Assessments	7,500	5,000	7,500	-	1,000 **	N/A
Investment Earnings	480,749	294,858	248,662	156,023	142,671	-8.6%
Miscellaneous	353,015	329,825	369,449	873,451	392,050 **	-55.1%
Capital Lease Proceeds	216,764	535,000	-	-	- ***	
Sale of Capital Assets	126,491	-	499,693	104,400	- **	N/A
Transfers In	20,825,426	11,764,586	5,016,109	5,957,252	6,705,241	
Total Sources	\$58,663,070	\$47,500,840	\$40,967,428	\$35,600,895	\$32,795,752	

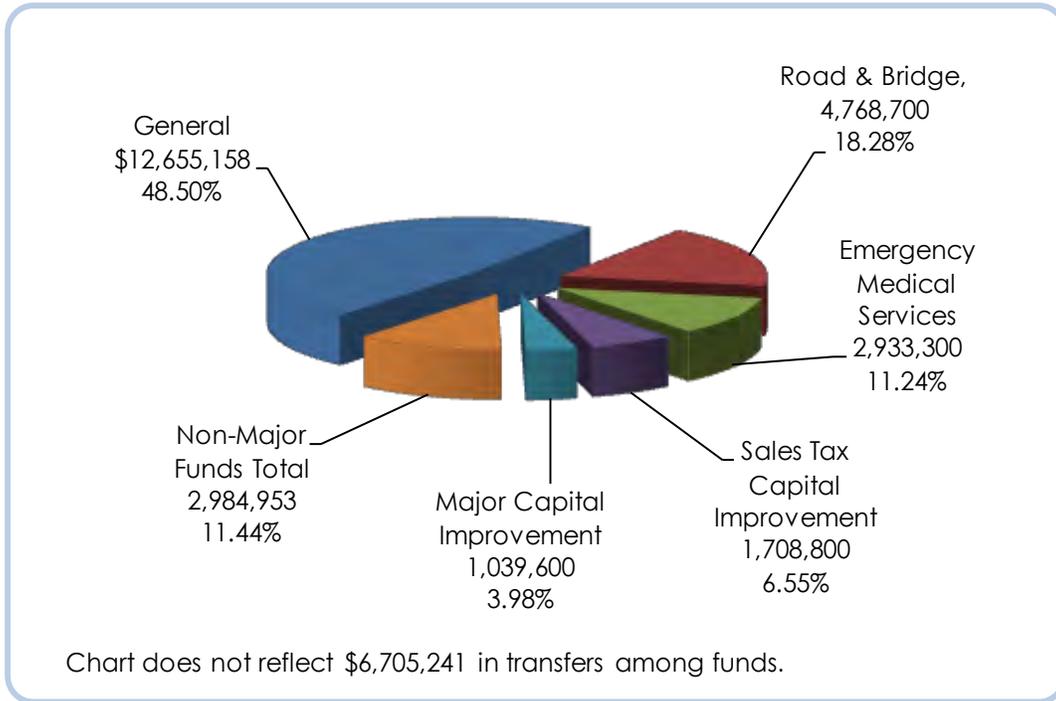
*These four items, comprising over 94% of revenues, are presented in detail in the following pages.

**Assessments go to the Water Quality Fund, and are an unpredictable amount from building activity.

2012 Miscellaneous revenues include retirement forfeitures, insurance reimbursements and private party cost sharing revenues which are not budgeted. Revenues from sale of capital assets are indefinite and not budgeted.

***County paid off all capital leases and intends to remain debt free.

2012 All County Governmental Funds Revenue by Fund



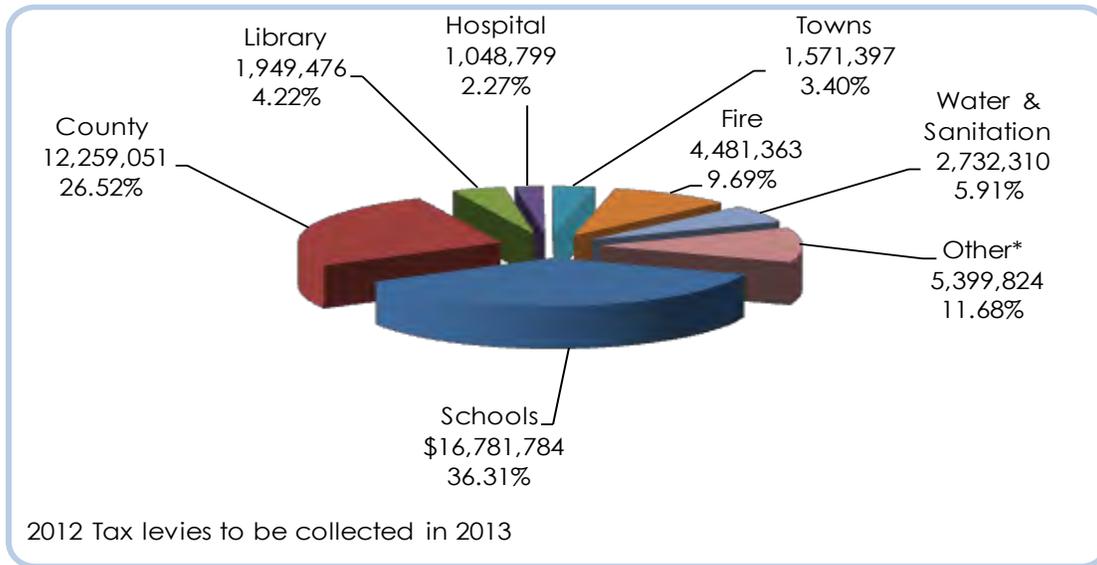
<u>Major Funds</u>	<u>Revenue</u>	<u>Non-Major Funds</u>	<u>Revenue</u>
General	\$12,655,158	Airport Improvement	\$1,087,866
Road & Bridge	4,768,700	Social Services	1,059,413
Emergency Medical Services	2,933,300	Lodging Tax	463,250
Sales Tax Capital Improvement	1,708,800	Dispatch	343,424
Major Capital Improvement	1,039,600	Conservation Trust	30,000
Non-Major Funds Total	<u>2,984,953</u>	Water Quality	<u>1,000</u>
Total, All Funds	\$26,090,511	Total, Non-Major Funds	\$2,984,953

General Fund includes Retirement and Grand County Housing Authority Administration Funds
 Road & Bridge Fund includes Payment in Lieu of Taxes Fund

PROPERTY AND SALES TAX REVENUES

The Grand County Treasurer collects the property taxes for all the local taxing districts in the County, which for 2013 collections of 2012 assessments will total over \$46.2 million. The Treasurer then disburses these taxes to the taxing districts including two school districts, six towns, and 30 special districts.

2012 Distribution of Total Property Tax Revenues



Comparison of Anticipated Property Tax Revenues 2011-2013

	2011	2012	2013	Change
Schools	\$ 19,320,351	\$ 16,935,375	\$ 16,781,784	-0.9%
County	14,888,846	12,381,636	12,259,051	-1.0%
Library	2,367,675	1,968,970	1,949,476	-1.0%
Hospital	934,692	996,083	1,048,799	5.3%
Towns	1,897,903	1,568,067	1,571,397	0.2%
Fire	5,368,403	4,526,791	4,481,363	-1.0%
Water & Sanitation	3,019,325	2,705,655	2,732,310	1.0%
Other*	6,525,531	5,248,960	5,399,824	2.9%
	\$ 54,322,726	\$ 46,331,537	\$ 46,224,004	-0.2%

*Other includes Water Conservation, Metropolitan and General Improvement districts.

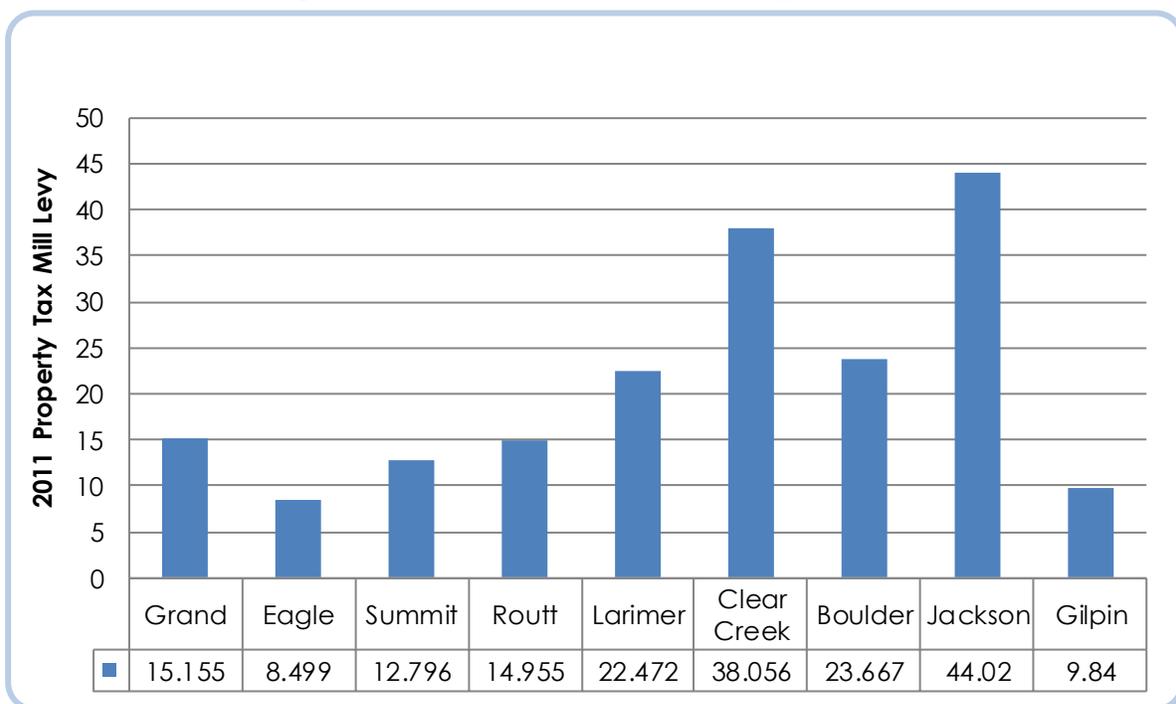
Counties are required by state mandate to have specified elected officials and provide certain basic services. Services beyond those mandated, such as recreation facilities, hospitals, libraries, museums and airports may be offered by the county government, other taxing districts, not-for-profit agencies, the private sector, or not at all.

Complicating matters further, Colorado voters passed an Amendment 1 to the State Constitution, Article X, Section 20 (TABOR), which has several limitations, including revenue raising, spending abilities and other specific requirements of state and local governments. During 1992, the voters of Grand County passed a ballot issue, which allows the County to exceed the revenue limits established by this Article. The Amendment is complex and subject to judicial interpretation. The County believes it is in compliance with the requirements of the amendment. Some other taxing entities have sought and received similar relief, others have not.

Amendment 1 also requires a reserve of 3% of general government spending. For this calculation, primary government expenditures are reduced by federal expenditures by the Social Services Fund for public welfare and depreciation. Three percent of the net result is then taken as the reserve requirement for Amendment 1 (TABOR). For 2012, this reserve requirement will be satisfied.

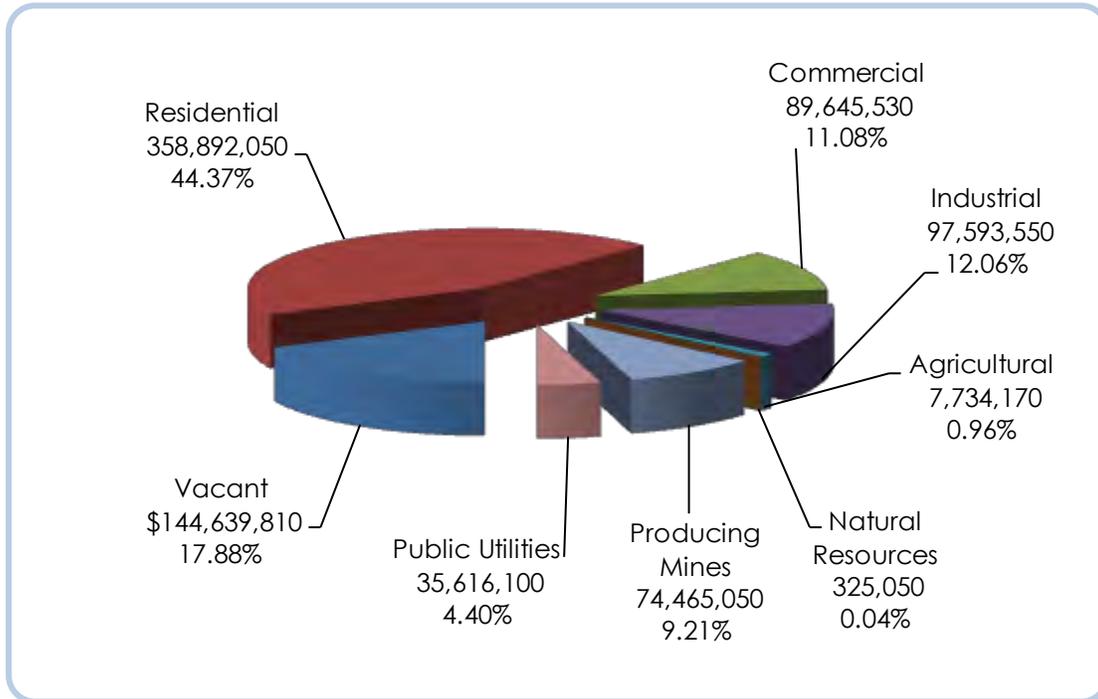
As seen in the following chart, mill levy rates vary among the surrounding counties, depending largely on the various services provided by the individual county.

Property Tax Mill Levy Comparison with Surrounding Counties



2012 Distribution of Assessed Property Value

In Colorado, a property is classified according to its actual use on January 1st, which determines the assessment type. Residential property is valued using comparable property sales (market value). Other classifications are valued using a combination of market, cost and income approaches to value. The assessed property values are then reached by multiplying the actual value determined by the assessment rate, currently 7.96% for residential and 29% for other classifications. Assessment rates are set by the State. Taxes due are calculated by multiplying the assessed value by the mill levies, which are established by the County voters.



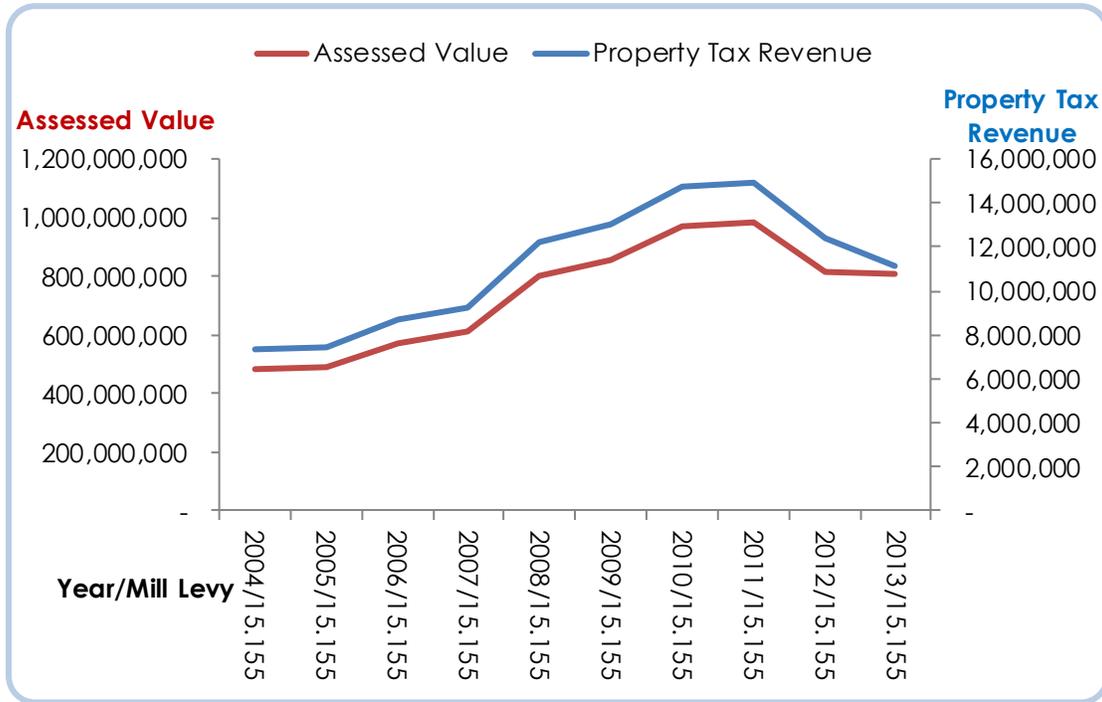
Category	2010-2011* Assessed Valuation	2011-2012 Assessed Valuation	2012-2013 Assessed Valuation	Change
Vacant	\$ 192,999,510	\$ 146,230,010	\$ 144,639,810	-1.1%
Residential	440,948,640	355,454,350	358,892,050	1.0%
Commercial	108,611,510	89,980,710	89,645,530	-0.4%
Industrial	105,310,910	97,593,550	97,593,550	0.0%
Agricultural	7,278,790	7,846,600	7,734,170	-1.4%
Natural Resources	232,190	337,030	325,050	-3.6%
Producing Mines**	95,232,150	83,657,790	74,465,050	-11.0%
Public Utilities	31,824,200	35,900,000	35,616,100	-0.8%
Total Assessed Valuation	\$ 982,437,900	\$ 817,000,040	\$ 808,911,310	-1.0%
Total Exempt Property	77,152,730	69,555,880	70,116,290	0.8%
Total All Property	\$ 1,059,590,630	\$ 886,555,920	\$ 879,027,600	-0.8%

* Assessed valuation in one year represents property tax collections in the subsequent year.

**Producing mines includes the production assessed value of the Freeport-McMoran Henderson Mill, and accounted for the decrease in 2012-2013. The Mill's real and personal property are included in the industrial category above; its total assessed value is \$171,376,670.

2000-2013 Assessed Value and County Share of Property Tax Revenue

The following information relates to the \$12,259,051 County portion of the total property tax revenue stream. Due to the economic slowdown and resulting 17% downturn in the 2011 assessment, 2012 property tax collections are anticipated to be at 2008 levels. The County's budget reflects not only the drop in this year's collections, but acceptance that it may be years before previous revenue levels are reached again.



Year	Mill Levy	Assessed Value	Property Tax Revenue	Year	Mill Levy	Assessed Value	Property Tax Revenue
2004	15.155	486,647,670	7,375,145	2009	15.155	857,090,230	12,989,202
2005	15.155	493,177,530	7,474,106	2010	15.155	972,885,010	14,744,072
2006	15.155	571,912,290	8,667,331	2011	15.155	982,437,900	14,888,846
2007	15.155	\$ 610,802,460	\$ 9,256,711	2012	15.155	817,000,040	12,381,636
2008	15.155	804,415,380	12,190,915	2013	15.155	808,911,310	12,019,000

All amounts are actual except 2013, which is the budgeted amount. The forecasted 2013 property tax revenue is \$12,259,000.

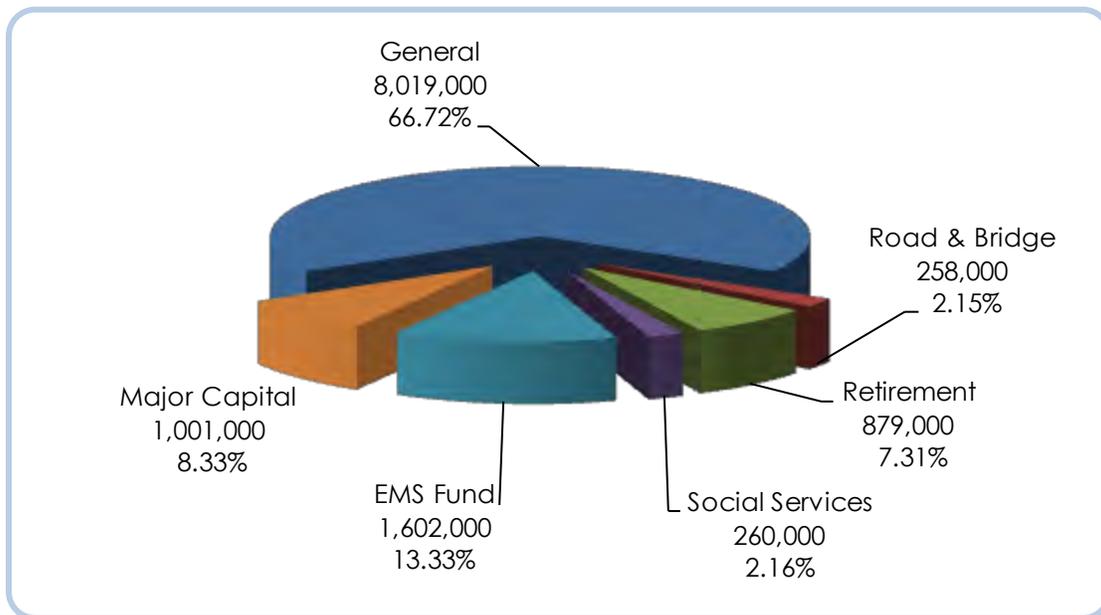
After a significant drop in assessed value and property tax collections in 2012, we anticipate a leveling in 2013. We anticipate the 2013 reassessment cycle will bring another decline in property valuation.

2013 County Share of Property Tax Revenue Distribution

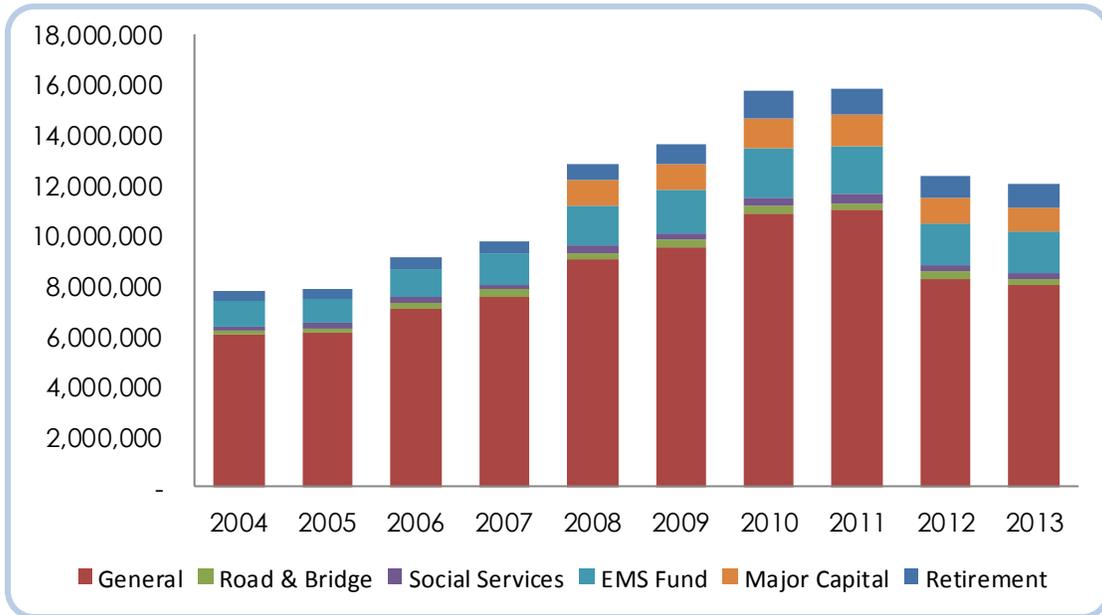
Property taxes provide 42.7% of County revenues and support most County programs and services. There are two specific taxpayer approved levies, General Government and Emergency Medical Services. At the beginning of each year the Board of County Commissioners determines the division of the General Government revenues among the General, Road & Bridge, Social Services and Retirement and Major Capital Funds.

The Emergency Medical Services revenues are exclusively for the operations of the County owned ambulance service.

	Property Tax	Total Revenue	Property Tax %
General	\$ 8,019,000	\$ 11,671,626	68.7%
Road & Bridge	258,000	3,768,700	6.8%
Retirement	879,000	912,300	96.3%
Social Services	260,000	1,059,413	24.5%
Major Capital	1,001,000	1,039,600	96.3%
Total	<u>\$ 10,417,000</u>	<u>\$ 18,451,639</u>	56.5%
EMS Fund	\$ 1,602,000	\$ 2,933,300	54.6%



Property Tax Growth 2004 – 2013



	2009	2010	2011	Estimated 2012	Budgeted 2013
General	\$ 9,528,207	\$10,890,632	\$10,988,291	\$ 8,298,037	\$ 8,019,000
Road & Bridge	310,908	319,487	314,186	263,074	258,000
Retirement	716,977	1,059,239	1,070,856	896,249	879,000
Social Services	276,090	314,565	317,152	265,422	260,000
EMS Fund	1,699,016	1,935,787	1,951,705	1,636,160	1,602,000
Major Capital	1,061,885	1,209,867	1,219,816	1,022,800	1,001,000
Total	\$13,593,083	\$15,729,577	\$15,862,006	\$12,381,742	\$12,019,000
\$ Change	728,961	2,136,494	132,429	(3,480,264)	(362,742)
% Change	5.7%	15.7%	0.8%	-21.9%	-2.9%

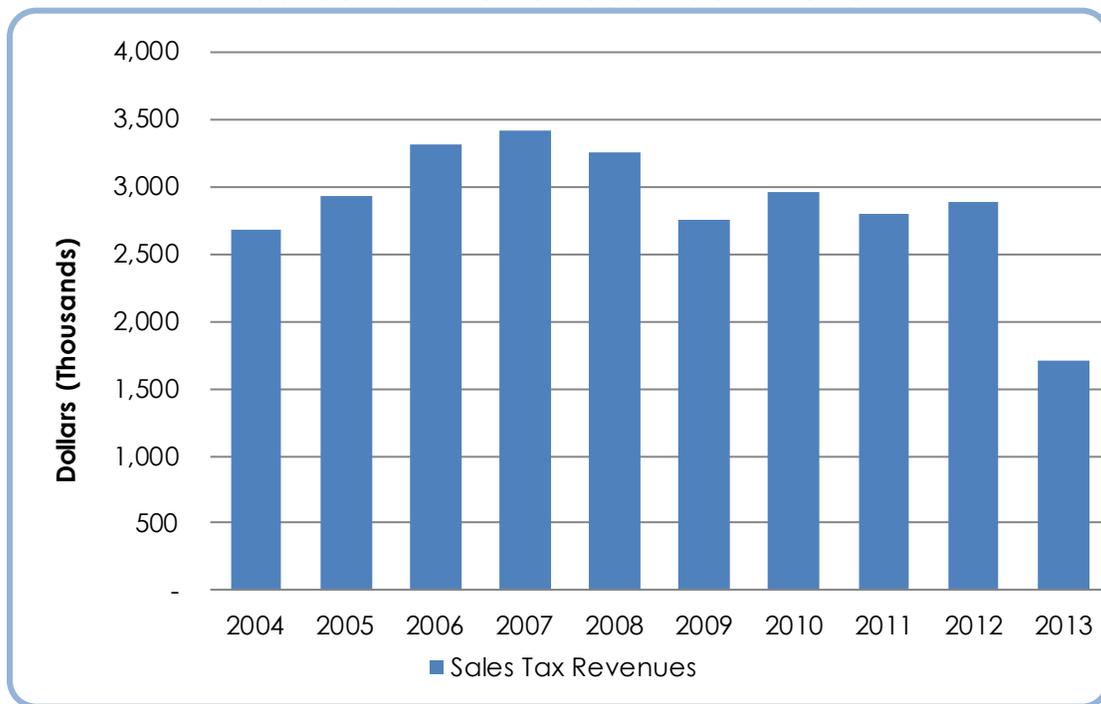
	2004	2005	2006	2007	2008
General	\$ 6,032,485	\$ 6,113,429	\$ 7,089,425	\$ 7,571,507	\$ 9,020,714
Road & Bridge	211,205	214,039	248,210	265,088	294,416
Retirement	407,207	414,396	478,164	511,576	673,207
Social Services	158,160	160,283	185,871	198,511	261,435
EMS Fund	973,295	986,355	1,143,825	1,221,605	1,608,831
Major Capital	-	-	-	-	1,005,519
Total	\$ 7,782,352	\$ 7,888,502	\$ 9,145,495	\$ 9,768,287	\$12,864,122
\$ Change	1,210,198	106,150	1,256,993	622,792	3,095,835
% Change	18.4%	1.4%	15.9%	6.8%	31.7%

Sales Tax Collections

The State, County, towns and other entities are allowed to collect retail sales tax in Grand County. The County's portion is 1% of taxable retail sales. In Colorado, with the exception of Home Rule cities (such as Winter Park), sales taxes are collected by the Colorado Department of Revenue, and then disbursed to the various receiving entities. In Grand County, these receipts are placed in the Sales Tax Capital Improvement Fund and are usually used for capital expenditures under \$5,000. The following charts reflect the fact that receipts from the State follow two months after the actual retail sale, and one month after the retailers have submitted payment to the State.

Grand County has historically received a large part of these revenues from the tourism and construction segments of our economy, resulting in a significant downturn in this income stream in recent years. As with many other rural communities nationwide, our retail trade suffers from large amounts of leakage to urban "big box" stores and internet purchases.

Sales Tax Revenues 2004-2013



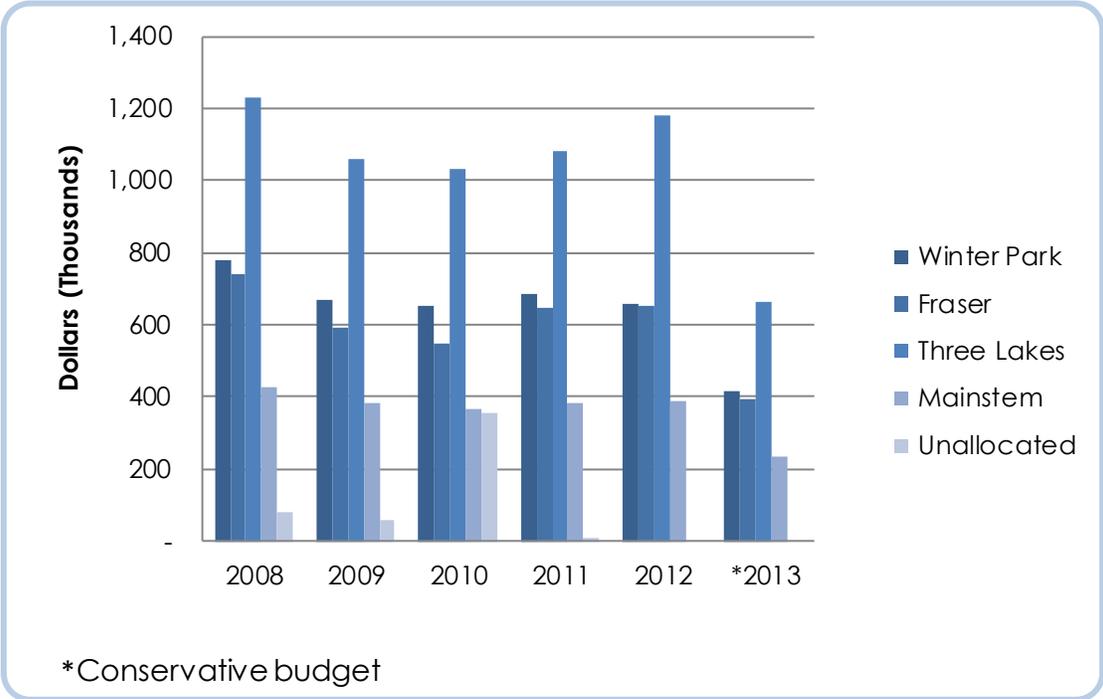
Year	Sales Tax Revenues	\$ Change	% Change	Year	Sales Tax Revenues	\$ Change	% Change
2004	\$ 2,686,277	\$ 130,905	5.1%	2009	\$ 2,759,602	\$ (500,889)	-15.4%
2005	2,930,434	244,157	9.1%	2010 *	2,953,891	194,289	7.0%
2006	3,306,844	376,410	12.8%	2011	2,802,969	(150,922)	-5.1%
2007	3,408,239	101,395	3.1%	2012 **	2,880,973	78,004	2.8%
2008	3,260,491	(147,748)	-4.3%	2013 ***	1,708,800	(1,172,173)	-40.7%

* 2010 included a one-time correction adding \$221,000 to sales tax revenue.

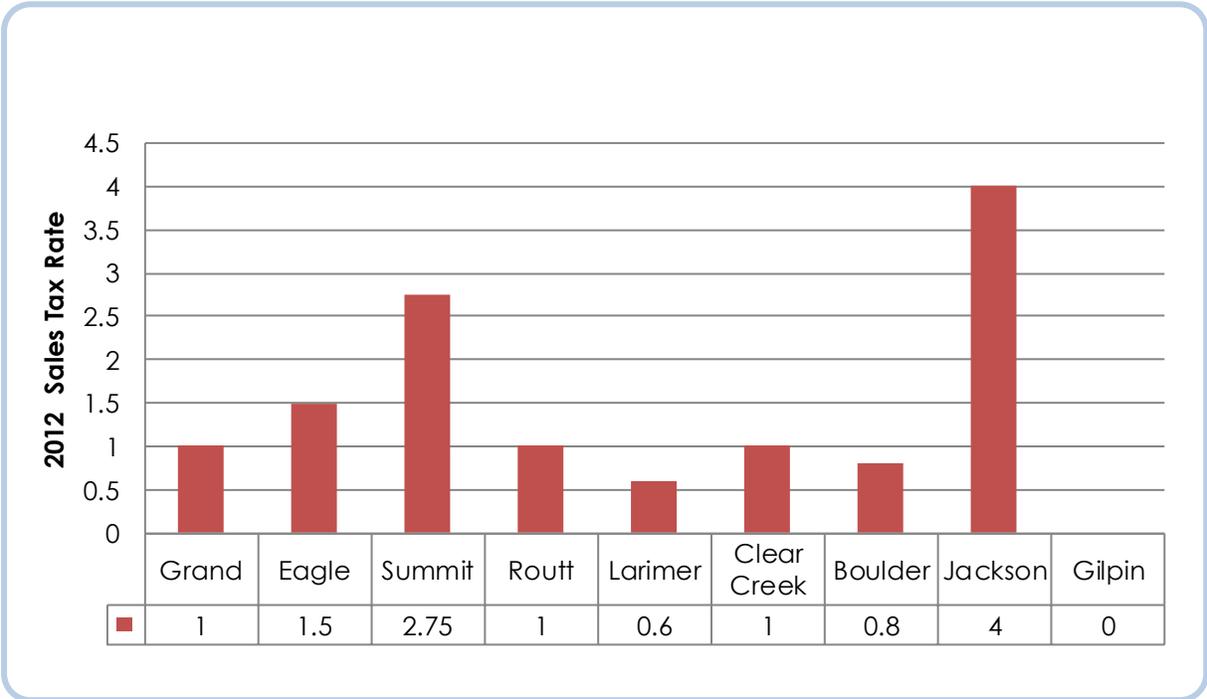
** Estimated

*** The 2013 decrease (\$1,172,173) reflects Grand County's conservative budgeting practices. We forecast sales tax revenue will be approximately equal to the last several years.

Sales Tax Collections by District 2008-2013



Sales Tax Rate Comparison with Surrounding Counties

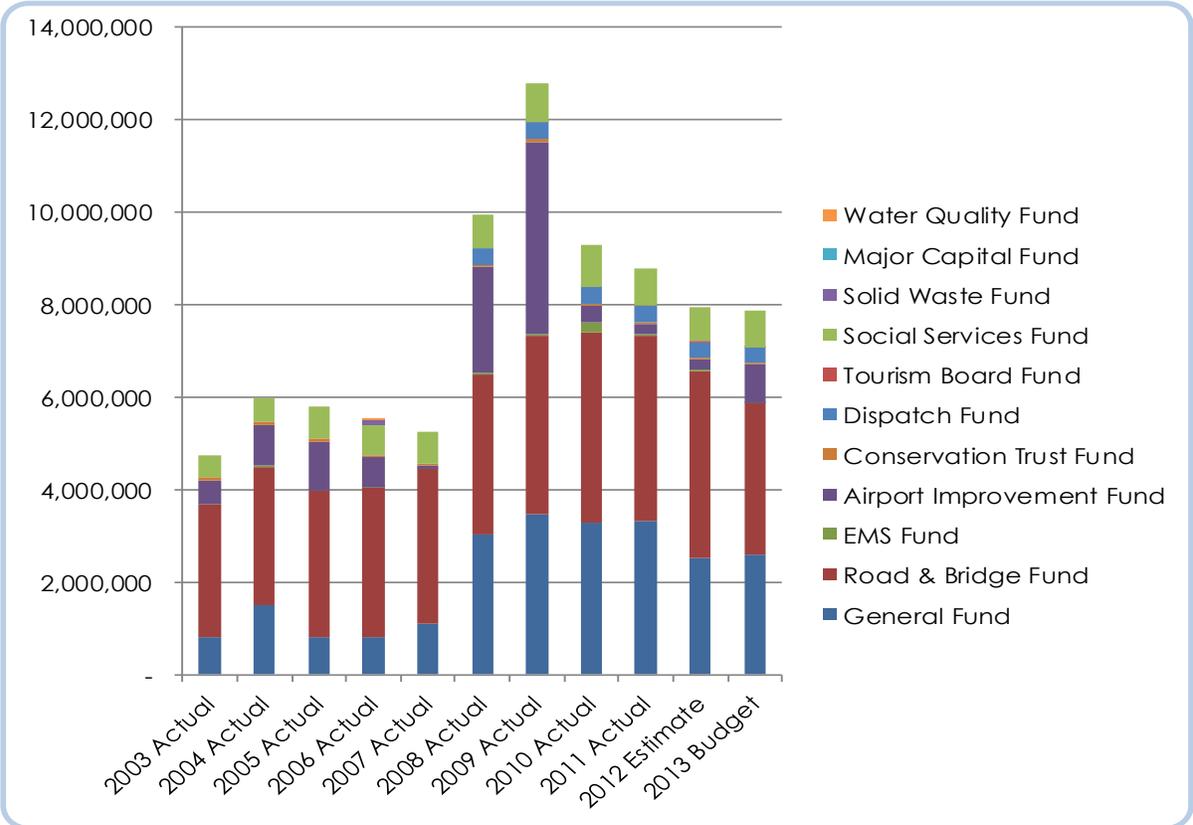


INTERGOVERNMENTAL REVENUES

Intergovernmental funding results from tax revenue in Federal, State or other taxing districts. Grand County has budgeted to receive 30.2% of its revenues from other governmental entities. Nine of the fifteen Grand County governmental funds receive some intergovernmental payments. These revenues are restricted in how they may be spent, and vary from the regular support received by the Dispatch Fund for providing services to our local communities to large one-time grants for capital projects.

With the weak economy, overall state and federal support has been decreasing, with significant dollar declines in the General and Road & Bridge funds. The unusually high amounts in 2008 and 2009 reflect the \$2,300,514 and \$4,167,296, respectively, received for improvements to the Granby and Kremmling airports and a change in accounting for Treasurer’s fees.

Intergovernmental Revenues by Fund 2003-2013

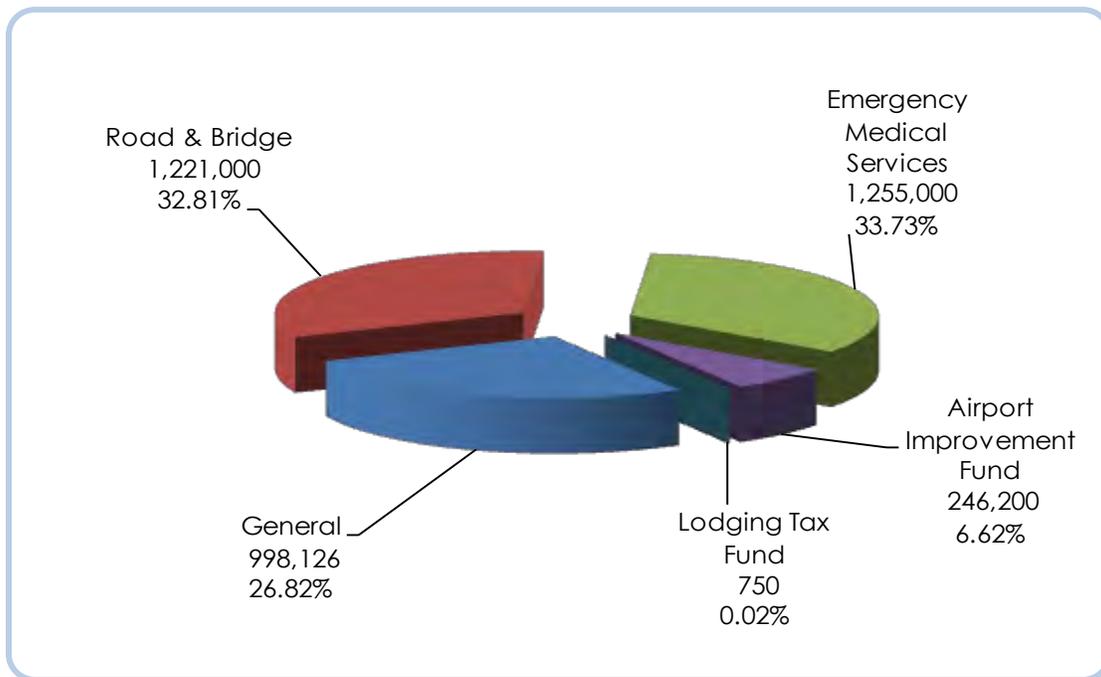


The Road and Bridge Fund receives 33% of the total intergovernmental revenues, including \$1,800,000 anticipated to come from the Highway Users Tax Fund in 2013. This amount is almost double that to be received from any of the other 95 individual sources of intergovernmental funds.

CHARGES FOR SERVICES

Grand County has budgeted to receive 14.3% of its revenues from charges for services, including internal charges. Excluded from these amounts are licenses and permits. Five of the fifteen Grand County funds receive revenue from services. These revenues encompass 51 different revenue sources, the largest external source being ambulance fees, \$1,800,000.

2013 Charges for Services by Fund



Charges for Services 2004-2013

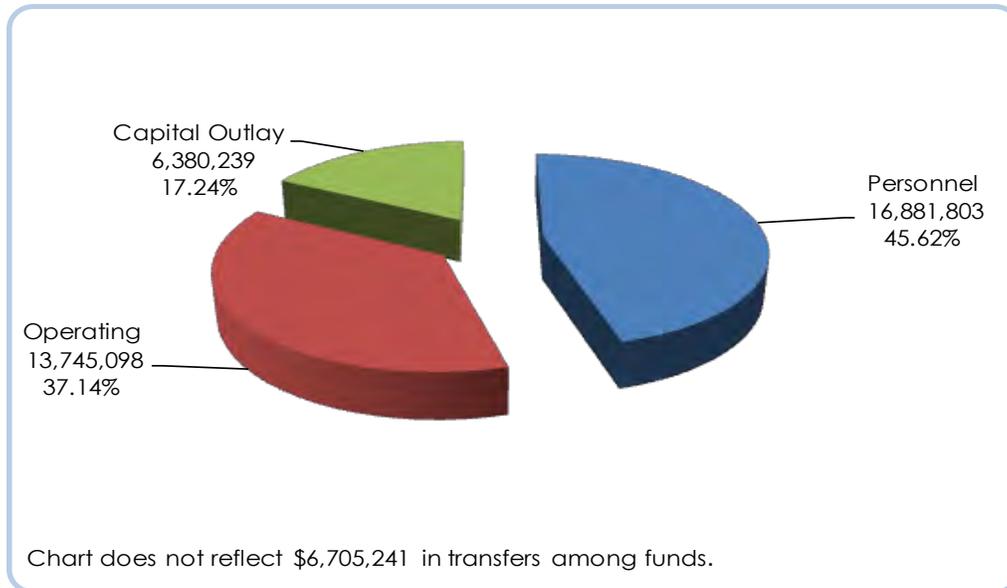
Year	Charges for Services	\$ Change	% Change	Year	Charges for Services	\$ Change	% Change
2004	\$ 6,740,460	\$ 776,037	13.0%	2009	\$ 6,775,917	\$ (2,634,587)	-28.0%
2005	7,092,393	351,933	5.2%	2010	6,485,311	(290,606)	-4.3%
2006	5,947,984	(1,144,409)	-16.1%	2011	7,039,566	554,255	8.5%
2007	7,489,846	1,541,862	25.9%	2012 *	4,152,002	(2,887,564)	-41.0%
2008	9,410,504	1,920,658	25.6%	2013 **	3,721,076	(430,926)	-10.4%

* Estimated

** The 2013 decrease (\$430,926) reflects Grand County's conservative budgeting practices. We forecast charges for services will be equal to last year. The 2012 decrease results from a change in accounting for employee health insurance and the 2009 decrease results from a change in accounting for Treasurer's fees, and the sharp downturn in the economy.

ALL COUNTY GOVERNMENTAL FUNDS – EXPENDITURES

2013 All County Funds Expenditures by Use and Percentage of Total Expenditures



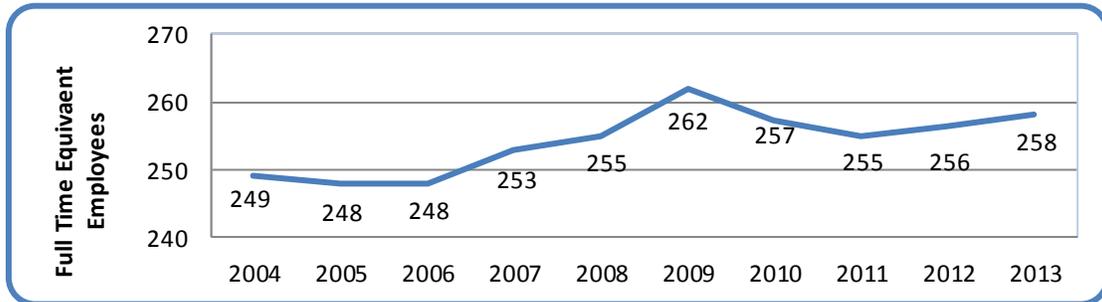
	2009 Actual	2010 Actual	2011 Actual	2012 Estimated	2013 Budget	2012-2013 Change
<i>Uses</i>						
Personnel	\$ 16,437,429	\$ 16,662,529	\$ 15,707,315	\$ 15,545,834	\$ 16,881,803	8.6%
Operating	11,933,769	12,734,355	13,140,360	10,924,708	13,745,098	25.8%
Capital Outlay	10,856,467	2,240,775	1,483,215	4,163,274	6,380,239	53.3%
Debt Service	5,191,593	10,267,675	-	-	-	N/A
Transfers Out	<u>20,825,426</u>	<u>11,764,586</u>	<u>5,016,109</u>	<u>5,957,252</u>	<u>6,705,241</u>	12.6%
Total Uses	\$ 65,244,684	\$ 53,669,920	\$ 35,346,999	\$ 36,591,068	\$ 43,712,381	19.5%

The 25.8% increase in Operating expense relates to the reinstatement of a fuel and utility reserve to protect County funds against future price increases and an anticipated \$380,000 Water Protection department recreational in-stream diversion project which will be largely reimbursed with grants.

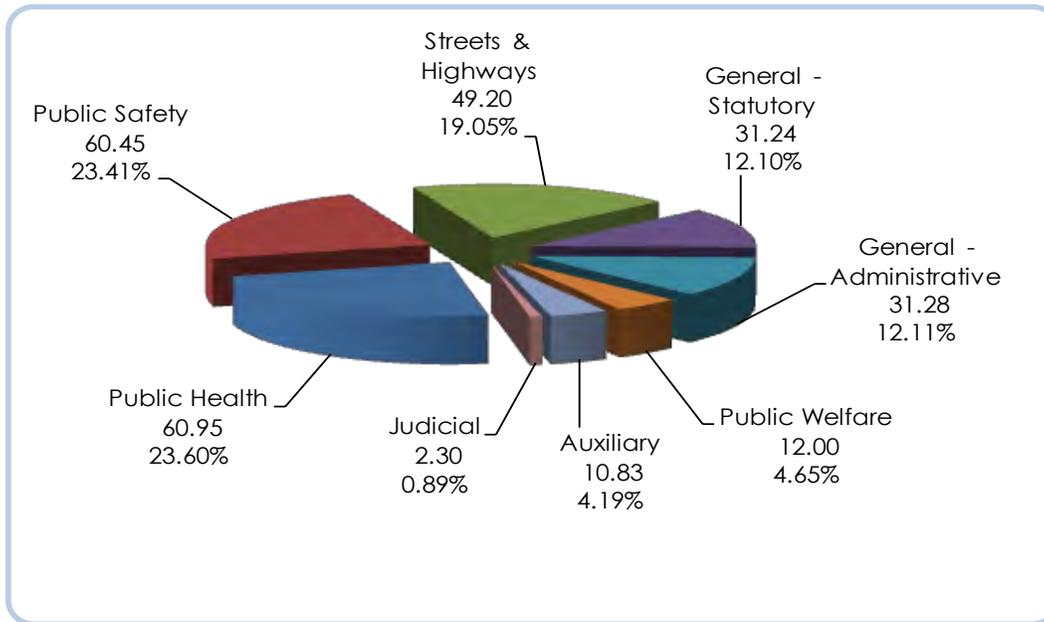
The 53.3% increase in Capital Outlay includes \$422,000 for new ambulances. Airport improvements are also included, which will be largely reimbursed with grants. See the "Capital Improvements" section for more details.

PERSONNEL EXPENSE

Full Time Equivalent Employees 2007-2013



2013 Full Time Equivalent Employees by Function and Percentage of Total Employees



Grand County is in the business of service, as evidenced by the portion of total expenditures devoted to personnel. Salaries, wages and benefits represent approximately 31% of the 2013 budgeted expenditures. The 2009 increase reflects the uncommon ability of the Sheriff to fill vacancies that year as the economy pushed other communities to lay off public safety employees. Staffing levels for 2013 have increased slightly. We anticipate fewer vacancies in 2013 and have added an Economic Development Director.

Full Time Equivalent Employees 2012-2013

	<u>Actual 2009</u>	<u>Actual 2010</u>	<u>Actual 2011</u>	<u>Estimated 2012</u>	<u>Budgeted 2013</u>	<u>2012- 2013 Change</u>
Public Health	72.66	69.74	64.93	62.97	60.95	-3.2%
Public Safety	55.41	58.23	56.42	60.42	60.45	0.0%
Streets & Highways	49.83	48.25	49.83	49.18	49.20	0.0%
General - Statutory	30.20	30.42	29.64	30.74	31.24	1.6%
General - Administrative	27.57	25.23	26.36	28.28	31.28	10.6%
Public Welfare	10.59	11.81	12.25	12.50	12.00	-4.0%
Auxiliary	9.66	10.89	10.79	10.41	10.83	4.0%
Judicial	2.99	2.66	3.08	1.99	2.30	15.6%
	<u>258.91</u>	<u>257.23</u>	<u>253.30</u>	<u>256.49</u>	<u>258.25</u>	0.7%

For the fifth consecutive year, merit increases and bonuses have not been approved for 2013. There was a cost of living allowance paid at the end of 2012. Vacant positions have been filled in departments presented with an increased workload due to the poor economy, primarily public safety and public health.

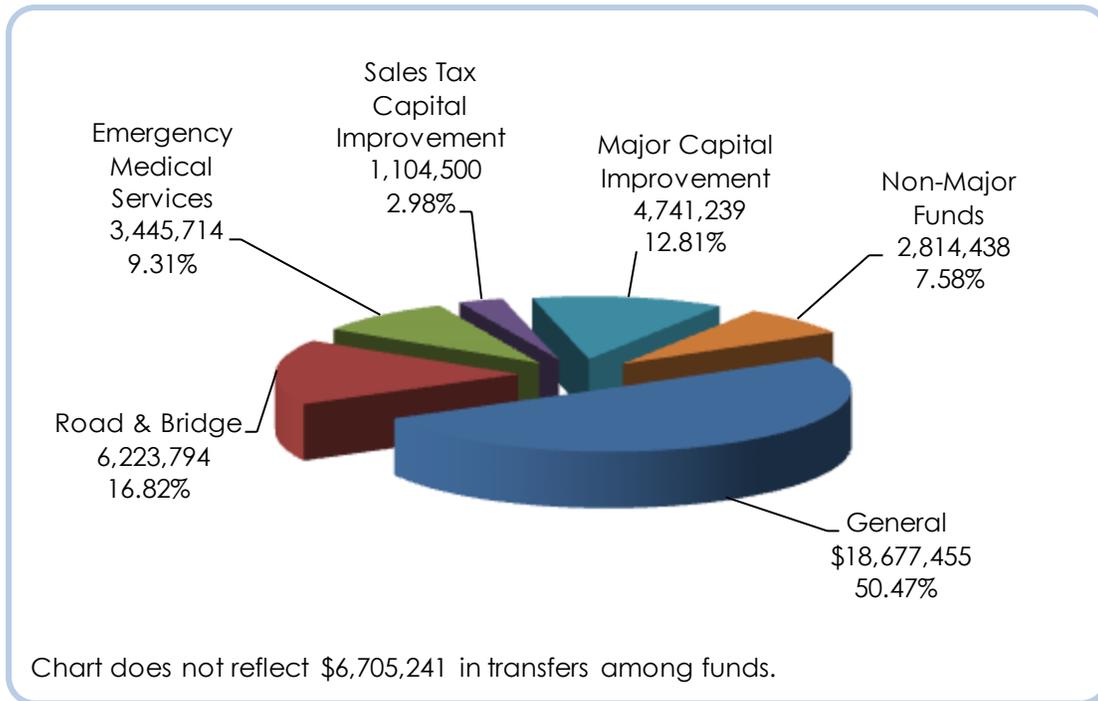
Grand County has its own self-insured health insurance program for its employees. The plan provides for insurance above a specific claim level and an aggregate claim level up to a maximum claim limit. The cash balance in the General Fund as of December 31, 2011 is \$1,761,734. This cash balance plus monthly contributions by the County and its employees is expected to cover any anticipated claims during the coming year. Although there have been significant increases in health insurance costs since 2009, expenses for the self-funded plan are expected to remain stable in 2013 due to annual negotiations with providers.

The County is a charter member of the Colorado County Officials and Employees Retirement Association (CCOERA) which operates a defined contribution retirement plan. The County maintains influence over the County plan via its input as a member of the Retirement Association. There are no County securities or other transactions included in the plan's assets. Contributions are tax deferred. All County employees (full and part-time with benefits) are required to participate upon being hired. Contributions made by the employee are a minimum of three percent and a maximum of six percent of the eligible compensation at the employee's election and are matched by the County. Any employee who has completed twenty years of continuous service with the County is eligible to make an additional contribution. Employees may also elect to contribute up to a fixed dollar limit to the County's 457 Deferred Compensation Plan. The 457 contributions are not matched by the County. Participants are vested at the rate of twenty percent per year and are fully vested at the end of five years. Benefits at retirement are based on the accumulated account balance of each employee.

The County's (employer) share is funded by a portion of the property tax levy placed in the Retirement Fund. The County has no unfunded liability under the plan.

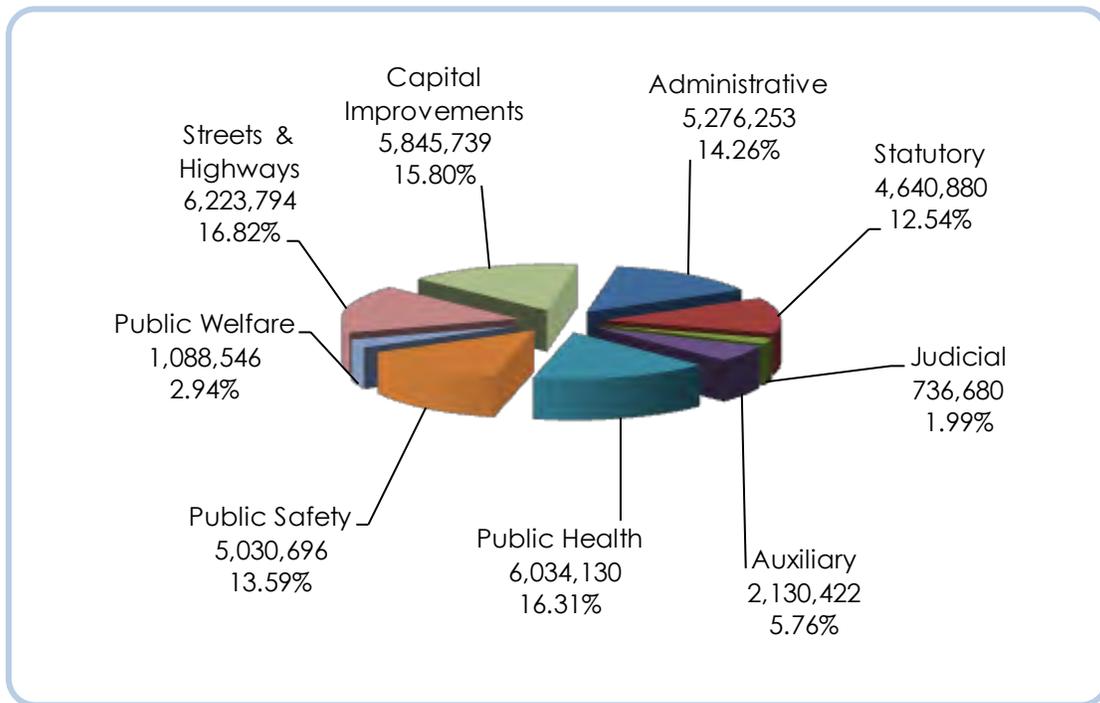
The County is exposed to various risks of loss related to workers' injuries as well as property and casualty losses. In 1988 the County joined together with other counties in the State of Colorado as a member of the County Technical Services Inc. public entity risk pool. The County pays an annual contribution to the County Worker's compensation Pool and the Casualty and Property Pool for insurance coverage.

2013 Fund Expenditures by Fund



<u>Major Funds</u>	<u>Expenditures</u>	<u>Non-Major Funds</u>	<u>Expenditures</u>
General	\$ 18,677,455	Airport Improvement	\$ 364,542
Road & Bridge	6,223,794	Conservation Trust	150,000
Emergency Medical Services	3,445,714	Water Quality	5,100
Sales Tax Capital Improvement	1,104,500	Dispatch	564,164
Major Capital Improvement	4,741,239	Social Services	1,088,546
Non-Major Funds Total	<u>2,814,438</u>	Lodging Tax	641,586
Total, All Funds	\$ 37,007,140	Affordable Housing	500
		Total, Non-Major Funds	<u>\$ 2,814,438</u>

2013 Fund Expenditures by Function



All Fund Expenditures 2009-2013

	Expenditures	\$ Change	% Change
2009	\$ 44,419,258	\$ (1,484,397)	-3.20%
2010	41,905,334	(2,513,924)	-5.7%
2011	30,330,890	(11,574,444)	-27.6%
Estimated 2012	30,633,816	302,926	1.0%
Budgeted 2013	37,007,140	6,373,324	20.8%

Substantial growth that occurred within Grand County in the last decade generates more revenue, but also increases service delivery costs. Revenue from the growth in the tax base allowed the County to build infrastructure, build fund reserves to meet financial policy goals, and provide excellent services to enhance the quality of life in Grand County. After a sharp drop in 2010 - 2012 we see slowly recovering economic conditions resulting in steady to slightly improving revenue streams. Conservative spending and careful planning have allowed the County to build adequate fund reserves to weather the economic downturn and prepare for the unforeseen while maintaining a consistent level of service.

CAPITAL PROJECTS

Each year, in conjunction with the preparation of the budget, a Five-Year Capital Improvement Program is updated. Capital Improvement Program items are non-recurring, and have a useful life longer than one year. The Program has two components, technology and non-technology and is supported by two funds, the Major Capital Improvements Fund for items over \$5,000 which will be depreciated and the Sales Tax Capital Improvements Fund for those items which by their amount or nature, will not be depreciated. This program serves as a single comprehensive plan of proposed capital improvement projects for the 2013 budget year and four years thereafter. Due to the ongoing economic issues, we continue to limit capital projects to those that affect 1) the health and welfare of Grand County citizens, 2) safety conditions affecting Grand County staff, 3) asset protection to prevent increased future cost, or 4) opportunity cost, such as grant or joint projects with other entities. Technology expenditures are expected to be about 11% of the 2013 capital budget.

2013 Capital Improvement Projects		
Department	Amount	Description
Sales Tax Capital Improvements Fund		
Granby Landfill	\$1,000,000	Granby landfill slippage remediation
Technology	25,000	Equipment replacement
Commissioners	10,000	Unforeseen capital needs
Building Maintenance	9,500	Outbuilding handicap ramps and balusters
Public Health	9,000	Community Health Assessment
Airport Improvement	6,000	AWOS tools and hanger repairs
Subtotal	\$1,059,500	
Major Capital Improvements Fund		
Capital Reserves	\$1,827,000	Increase capital reserves against future needs
Airport Improvement	985,406	\$842,000 offset by state and federal grants
Road & Bridge	945,000	Asphalt, 2 trucks, Granby fence, and CR 3 culverts
Technology	605,833	Copier replacement, upgrades to software and hardware
Motor Pool	150,000	Vehicle replacement
Water Protection	100,000	Reserve for purchase of water rights
Sheriff	36,000	Vehicles
Clerk & Recorder	21,000	Electronic recording system development
Commissioners	20,000	Unforeseen capital needs
Subtotal	\$4,690,239	
Capital Improvement Funds Total	\$5,749,739	
Emergency Medical Services	610,500	3 ambulances, quick response unit, four-wheeler
Dispatch Services	20,000	Offsite equipment
Total All Funds	\$6,380,239	

The \$1,827,000 Capital Reserves contribution is to provide for future capital asset replacement with the intent of keeping the County debt-free. This year's contribution consists of \$600,000 for road & bridge repair & replacement, \$100,000 crusher replacement, \$100,000 Kremmling shop repairs, \$75,000 Parshall shop repairs, \$200,000 country road work and asphalt, \$197,000 ambulance replacement, \$150,000 jail replacement and repair, \$100,000 animal shelter replacement and repair, \$55,000 Kremmling airport work and \$250,000 for the purchase of water rights.

FIVE YEAR CAPITAL IMPROVEMENT PLAN

Five Year Capital Improvement Plan 2013-2017						
	2013	2014	2015	2016	2017	2013-2017
Manager's Capital Reserves	\$ 1,827,000	\$ 1,652,000	\$ 1,702,000	\$ 1,797,000	\$ 1,797,000	\$ 8,775,000
Accounting	-	1,000	1,000	1,500	1,500	5,000
Airport Improvement Fund	991,406	1,096,410	532,166	429,334	312,666	3,361,982
Animal Control	-	57,800	10,000	41,500	-	109,300
Assessor	-	-	4,000	-	-	4,000
Clerk To The BOCC	-	2,200	12,000	-	-	14,200
Commissioners	30,000	20,000	20,000	20,000	30,000	120,000
Coroner	-	50,000	7,500	76,000	35,000	168,500
County Fleet Maintenance	-	-	-	40,000	10,000	50,000
County Fuel	-	-	300,000	-	110,000	410,000
County Maintenance	9,500	183,500	43,500	290,500	247,000	774,000
Court Security	-	25,000	15,000	-	-	40,000
CSU Extension Services	-	2,300	6,000	2,500	2,500	13,300
Elections	-	-	51,000	200,000	82,000	333,000
Emergency Management	-	70,000	35,000	90,000	50,000	245,000
Granby Landfill	1,000,000	1,000,000	-	-	-	2,000,000
Home Care	-	-	500	-	-	500
Home Health	-	3,750	-	1,000	-	4,750
Human Resources	-	500	-	12,000	-	12,500
Information Systems	-	1,000	-	-	-	1,000
Jail	-	77,000	5,000	35,000	113,000	230,000
Manager	-	11,000	8,000	-	4,000	23,000
Motor Pool	150,000	345,000	35,000	200,000	104,000	834,000
Natural Resources	-	7,000	-	8,500	30,000	45,500
New Judicial Center	-	-	6,500	20,000	40,000	66,500
Planning	-	-	3,000	1,500	-	4,500
Public Health	9,000	11,913	10,000	8,000	27,000	65,913
Recording	21,000	11,000	11,000	11,000	11,000	65,000
Road & Bridge Fund	945,000	405,000	510,000	412,000	335,000	2,607,000
Senior Services Nutrition	-	-	5,000	5,000	5,000	15,000
Sheriff	36,000	18,000	109,000	157,500	180,000	500,500
Technology Capital	630,833	51,000	30,000	15,000	79,000	805,833
Total Fairgrounds / Flying Heels	-	356,000	229,000	490,000	353,000	1,428,000
Water Protection	100,000	100,000	100,000	100,000	-	400,000
Subtotal	\$ 5,749,739	\$ 5,933,373	\$ 4,051,166	\$ 4,814,834	\$ 3,958,666	\$ 24,507,778
Emergency Medical Services	610,500	102,000	282,000	204,500	83,000	1,282,000
Dispatch	20,000	100,000	25,000	150,000	30,000	325,000
Total	\$ 6,380,239	\$ 6,135,373	\$ 4,358,166	\$ 5,169,334	\$ 4,071,666	\$ 26,114,778

GRANBY LANDFILL SLIPPAGE REMEDIATION

Included in the 2012 Capital Improvement Plan was a \$6,600,000 expenditure to address the landslide at the Granby Landfill. First detected in 2007, the slide is caused by a flow of ground water deep below the surface. The above-average spring runoff in 2011 made the slide move faster. In 2007, a \$4 million berm was constructed on the landfill's upper portion to stop the entire slough. However, the lower area continues to slowly move to the southwest, threatening Coyote Creek and, eventually, the Colorado River. The situation is also affected by a complicated underground rock structure and the presence of both shallow (55 feet) and deeper (123 feet) aquifers.

Addressing the landslide is necessary to close the landfill. The County brought together a team of experts to help the Board of County Commissioners choose the best, most cost-effective solution to the landslide. Experts include landfill consultants, general engineers, ground water engineers and a geotechnical and environmental consulting firm with expertise in this area. The Commissioners, working with this team, developed a three-phase, more cost effective plan to stop the slippage. Phase I involved drilling four test wells, and installing inclinometers. In 2012, the slippage slowed considerably, although it cannot be determined if this was due to the water removal or the drought. In total, \$196,200 is the estimated 2012 expenditure for wells and monitoring, and \$895,980 has been included in the 2013 budget to continue the dewatering program. An additional \$1,000,000 has been budgeted in the 2014 portion of the five-year Capital Improvement Plan. Phase I was completed at the end of 2012 and indicated that pumping out the lower aquifer would have a strong influence on lowering the water level in the shallow aquifer. The consultants recommended, and the Commissioners agreed to, proceeding to Phase II.

Phase II involves drilling six additional wells throughout the affected area, two of which will be observation wells to track the slippage rate and dewatering progress. It is estimated Phase II will take about six months. All water removed from the site is to be temporarily stored in tanks, tested and then released or taken for treatment depending on the level of contaminants. If successful, the project will move to Phase III, which comprises design and implementation of a site-wide groundwater extraction system.

At this time, there is no anticipated need for capital lease funding for this project. If the slippage is stopped, ongoing costs associated with the remediation beyond the Colorado Board of Health inspections are yet to be determined.

KREMMLING AIRPORT IMPROVEMENTS

Working with the Federal Aviation Administration, improvement plans are drawn up for both airports in the County. For 2013, anticipated projects include Kremmling apron expansion and pavement maintenance on the existing apron, runway and taxiway totaling \$907,406. Of this amount, Federal and State grants will cover \$841,666, and the County's portion of the cost is \$65,740. The total expenditure amount is represented in the budget, with the intergovernmental grant portion reflected in the revenue budget.

RECREATIONAL IN-CHANNEL DIVERSION

As part of Grand County's ongoing efforts to maintain the quality and quantity of our water, a recreational in-channel diversion project has been developed. The Gore Canyon Whitewater Park is proposed to be built at the Pumphouse Recreation Area and consist of large manmade block-like concrete objects placed across the stream channel that are not visible at normal flows and allow for fish passage at all flow rates. These structures are engineered to create standing waves and other features designed for whitewater enthusiasts to play in the water using kayaks, paddleboards, etc. Releases from upstream reservoirs flow through this reach of the Colorado River providing late season recreational flows when

many other rivers in the state no longer support boatable flows. For 2013, \$500,000 in expenditures has been budgeted for this project, and a grant has been presented to the Colorado Water Conservation Board for the full amount.

LEGAL DEBT MARGIN

Grand County has paid off all previous capital leases and had no direct (general obligation) debt throughout 2012.

Assessed Valuation					Legal debt margin calculation:		
Year Levied	Year Collected	Total Taxable Assessed Valuation	Total Tax Exempt Property Valuation	Total Valuation	Debt limitation - 10% of Total Assessed Valuation (000)	Total Debt Applicable to Limitation	Legal Debt Margin
2002	2003	469,654,480	46,140,640	515,795,120	51,579,512	-	51,579,512
2003	2004	486,647,670	72,267,420	558,915,090	55,891,509	-	55,891,509
2004	2005	493,176,040	74,269,700	567,445,740	56,744,574	-	56,744,574
2005	2006	572,271,560	89,749,750	662,021,310	66,202,131	-	66,202,131
2006	2007	610,463,350	91,809,440	702,272,790	70,227,279	-	70,227,279
2007	2008	804,415,380	76,697,080	881,112,460	88,111,246	-	88,111,246
2008	2009	856,835,310	79,241,020	936,076,330	93,607,633	-	93,607,633
2009	2010	972,885,010	89,957,160	1,062,842,170	106,284,217	-	106,284,217
2010	2011	982,437,900	77,152,730	1,059,590,630	105,959,063	-	105,959,063
2011	2012	817,000,040	69,555,880	886,555,920	88,655,592	-	88,655,592

Note: Grand County, Colorado has no direct (general obligation) debt

2013 OFFICIALS – MISSION, DUTIES & GOALS

Board of County Commissioners

MISSION STATEMENT:

To provide a natural and social environment suitable for a variety of commercial, recreational, and personal pursuits in which people can live, work, play, grow up, and grow old, reasonably safe from crime and harm; reduce the hurt and suffering of the less fortunate, recognizing the worth of all people and the value of all elements of our heterogeneous community; elevate the trust and understanding of citizens through informed public consent, irreproachable stewardship of public resources and proactive pursuit and protection of shared values, without undue interference in their lives; and thereby protect and enrich the quality of life of current and future generations of Grand County residents, businesses, and visitors.

DUTIES:

- advocate for citizens at all levels of government
- perform legislative, budgetary, and policy-making functions
- administer County land use planning regulations
- direct the responsible use of county resources
- establish vision and set direction for County government activities to plan for future community challenges and opportunities

GOALS:

- Good financial planning for future of Grand County government functions.
- Protect Grand County water resources.

DEPARTMENTS:

- Commissioners
- Block Grants

Assessor

MISSION STATEMENT:

To fulfill statutory requirements, provide an accurate, professional, understandable, and economical property discovery, listing, and valuation service for property taxation purposes for the citizens of Grand County.

DUTIES:

- perform residential and commercial appraisals
- produce statutory reports and certifications
- provide valuation for Possessory Interest valuation in otherwise tax exempt properties
- complete real property re-valuation
- maintain public records
- review and defend protests of valuations

GOALS:

- Successful revaluation of all real property.
- Provide opportunity for continuing education for staff. Continue to provide accurate, easily obtainable information to the public.

DEPARTMENTS:

- Assessor

Building and Health Official

MISSION STATEMENT:

Under the general direction of the County Manager plans, coordinates and supervises activities of the Building Department, and serves as the Sanitarian for Grand County

DUTIES:

- Issue building permits, letters and certificates of occupancy
- Review plans for safety and compliance with adopted codes
- Conduct on-site inspections of permitted construction in unincorporated Grand County as well as the towns of Grand Lake, Hot Sulphur Springs and Kremmling
- Keep and maintain records of all permitted construction activity that has occurred since 1971
- Verify compliance with adopted codes
- Respond to public complaints of code violations
- Enforce building codes and land use regulation
- Educate the public with regard to adopted building codes
- Administer and enforce the requirements of the Contractor licensing/registration program
- Act as the County Sanitarian

GOALS:

Provide minimum standards to safeguard life or limb, health, property, and public welfare by regulating and controlling the design, construction, use and occupancy and location of all structures within the jurisdiction. Increase public awareness of the adopted building codes through public education.

DEPARTMENTS:

- Building Inspection

Clerk and Recorder

MISSION STATEMENT:

To fulfill statutory requirements, provide efficient and courteous service to all County citizens, and implement new procedures as needed to maintain the level of service the public deserves.

DUTIES:

- Record, retain, and make available all proceedings of the Board of County Commissioners
- Record, retain, and make available all proceedings of the Board of Equalization
- Make notification to Board of Equalization petitioners, by the statutory deadline, of the Board's decision
- Provide legal notices of meetings
- Issue death certificates to individuals providing proper identification
- Perform bookkeeping function for the office of the County Clerk and Recorder
- Provide public notice of County expenditures
- Retain minutes of executive session until statutory destruction date
- Administer oaths
- Review and issue liquor licenses
- Issue birth certificates to individuals providing proper identification
- Review and manage sales tax and lodging tax

GOALS:

Cross train all employees on the motor vehicle system. The employees who are not motor vehicle specialists will receive training in house.

DEPARTMENTS:

- Clerk to the Board of County Commissioners
- Elections
- Motor vehicle
- Recording

County Attorney

MISSION STATEMENT:

To provide legal advice and representation for the Board of County Commissioners allowing them to fulfill their statutory requirements

DUTIES:

- Identifies, researches and prepares advisements for elected and appointed county officials on legal issues relevant to the general operation of county offices, including employment/personnel, special districts, land use, construction and service contracts, land transfers, prescriptive rights, taxation and premises liability.
- Researches, drafts, files and prosecutes collection actions for county emergency medical services and County Treasurer including initial complaint, motions for pre-trial judgment, motions for post-trial relief, garnishments and contempt citations.
- Identifies, researches and prepares advisements for County Housing Authority; drafts and litigates issues on behalf of authority in state and federal courts.
- Researches laws, regulations, policies and precedent decisions; interprets the law and its applications to County legal issues.
- Researches, drafts, and prosecutes county ordinances and /or state statutes related to local government police power.
- Provides legal opinions as directed.

GOALS:

Advises and represents all elected officials, the County Manager, department heads and appointed commissions, boards, and committees.

DEPARTMENTS:

- County Attorney

County Colorado State University (CSU) Extension Agent

MISSION STATEMENT:

To provide information and education in response to issues affecting individuals, youth, families, agricultural enterprises, and the community. To disseminate information to citizens in order to assist them in applying scientific research and technological developments, as well as practical experience, drawing on relevant knowledge from various fields including agriculture, natural resources, home economics, nutrition, health, citizenship, and community and economic development.

DUTIES:

- manage 4-H and Youth program development
- provide opportunities for residents to receive informal education
- serve as liaisons to Grand County Fair Board
- extend resources of Colorado State University to Grand County

GOALS:

Continue to increase the participation in the 4-H youth development program including the areas of 4-H Outreach, 4-H Afterschool and 4-H School Enrichment

DEPARTMENTS:

- CSU Extension Services

County Manager

MISSION STATEMENT:

Directs and coordinates administration of Grand County government in accordance with policies determined by the Board of County Commissioners by performing the duties personally or through subordinate supervisors.

DUTIES:

- implement policy of the Board of County Commissioners
- provide administrative and technical support, and make recommendations to the Board, elected officials and staff
- Monitor cost effectiveness, responsiveness and efficiency of County operations.
- Oversee human resources development
- promote organizational development within County offices and departments
- coordinate and implement public information efforts to raise community awareness of local issues

GOALS:

To ensure smooth day-to-day business operations of County government, reduce bureaucracy, enhance customer service, maximize county resources, improve internal and external communications, develop teamwork, solve problems and seize opportunities.

DEPARTMENTS:

- County Manager
- Central Telephone
- County Maintenance
- General Department 001
- Employee Self Insurance
- Human Resources
- Motor Pool
- Personnel and Administration
- Public Information
- Economic Development
- Grand County Mutual Ditch
- Water Protection
- 4H Livestock Sale
- Fairgrounds / Flying Heels Arena
- Middle Park Fair and Rodeo
- New Judicial Center

Coroner

MISSION STATEMENT:

The Coroner's Office serves the living by investigating sudden and unexpected deaths and, in particular, those that occur under violent or suspicious circumstances. The Coroner's staff recognizes the tragedy surrounding an untimely death and performs its investigations, in part, to assist the grieving family. A complete investigation provides for the expeditious settling of insurance claims and estates, as well as for implementing civil and criminal actions. Questions which seem irrelevant in the initial hours after death can become significant in the following months. The surviving family, friends, and general public should have the assurance that a complete investigation was conducted.

DUTIES:

- Maintain state certification for death investigation
- Make pronouncements and establish manner of death
- Collect, process and record toxicology tests
- Make positive identification of deceased and proper notification to next-of-kin
- Maintain compliance with HIPPA regulations
- Testify at inquests, hearings and court trials
- Maintain permanent and accurate records on investigations
- Take custody / removal of the body and retain personal effects as required by law
- Work with other agencies on investigations and crime scenes
- Signing and completing deaths certificates as required by law

GOALS:

Continue an open communication between the coroner's office and the board of county commissioners.

DEPARTMENTS:

- Coroner

Emergency Medical Services and Office of Emergency Management Chief

MISSION STATEMENT:

It is the mission of Grand County Emergency Medical Services to provide life saving point of care services, emergency pre-hospital care during transport, and emergent & non-emergency medical transportation, with the highest standard of professionalism, the most advanced training, and a deep sense of caring for our patients and their families.

Consistent with a commitment to excellence, Grand County EMS focuses a strong emphasis on quality emergency medical care, treating the professional EMS staff with dignity and respect as well as the citizens we serve.

Grand County Emergency Medical Services continually works to maintain excellence by investing in training and technology that enhances our professional EMS staff ability to provide the highest quality of emergency patient care, increase community awareness, and increase the value of our services.

Grand County Emergency Medical Service is Committed to the Community today and for the changing future.

DUTIES:

1) Protect the quality of life for the citizens & visitors of Grand County with 24 hour / 365 days per year with emergency medical rapid response, point of care on-scene & bedside EMT, EMT-Intermediate, and Paramedic life support emergency medical and / or traumatic medical interventions and medical procedures, ambulance transport services while continuing to provide emergency medical and/or trauma interventions & procedures. This protects lives, prevents death, and begins the healing process through active & progressive emergency medical care.

2) Ensure the citizens and visitors of Grand County have immediately available ground ambulance medical transport services offering Critical Care Paramedic Advanced Life Support therapies and interventions as well as EMT Basic Life Support services to tertiary medical care facilities outside of Grand County.

3) Furnish the citizens & visitors enjoying the backcountry recreational opportunities of Grand County with a trained, skilled, and technically equipped wilderness rescue service from the Grand County EMS Mountain Medical Response Team.

4) Provide the community with training and education opportunities for emergency preparedness and life saving emergency techniques.

5) Support the citizens & visitors of Grand County during natural and manmade emergencies with a functional disaster services response system.

6) Promote injury prevention and life saving skill through active community programs, i.e. Lifesaving Is For Everyone program, SafeKids Car Seat Safety Inspection program, Teen alcohol diversion programs, High School EMT course, and Open enrollment EMT courses.

Emergency Medical Services - Continued

7) Participate at community functions & events throughout Grand County making available to the citizens & visitors emergent on-site medical emergency and trauma emergency care by professionally trained lifesavers.

8) Support community firefighters and law enforcement officers with emergency scene safety services and immediate medical response during on-scene operations.

GOALS:

- Increase ambulance transport collections through more aggressive insurance billing.
- Replace three ambulances, stretchers, stair chairs, and radios.
- Recruit one shift captain and education captain.
- Improve pediatric training and education with the purchase of a pediatric HAL simulation manikin.
- Replace one Quick Response Unit, increasing functionality and fuel performance.

DEPARTMENTS:

- Ambulance Fees
- Emergency Medical Services Operations
- Emergency Management

Finance Director

MISSION STATEMENT:

Direct the County's financial planning and accounting practices as well as its relationship with lending institutions and the financial community by performing the following duties personally or through subordinate managers.

DUTIES:

- Plans, directs, organizes, coordinates, and manages the daily administration and operations of the Department of Finance.
- Plans, directs, organizes, coordinates, and manages the daily administration and operations of the Department of Finance.
- Develops, and maintains policies, procedures, rules and regulations to assure efficient and effective financial systems and procedures.
- Develops, and maintains policies, procedures, rules and regulations to assure efficient and effective financial systems and procedures.
- Helps to establish and implement long and short-term financial goals through strategic planning process.
- Helps to establish and implement long and short-term financial goals through strategic planning process.

GOALS:

Good financial planning for future of Grand County government functions and support Grand County Department heads.

DEPARTMENTS:

- Accounting
- Budget Adjustments

14th Judicial District Attorney

MISSION STATEMENT:

The mission of the 14th Judicial District Attorney's Office is to administer justice, advocate for victims, and partner with law enforcement and citizens of this community in the deterrence and prevention of crime.

DUTIES and OBJECTIVES:

The 14th Judicial District Attorney is the public prosecutor for the citizens of Moffat, Routt and Grand Counties. Our main function is to enforce the criminal laws of this state. Law enforcement agencies investigate the crime and the prosecutor decides the resulting charges.

A prosecutor's obligation is to seek justice on behalf of the people. Restitution for the victim, potential for the defendant to rehabilitate, and the safety of the community are some of the factors that are considered in making decisions on individual cases.

There are many other responsibilities assigned to the District Attorney under Colorado law. Our mission is to fulfill these responsibilities, to be the voice of the victim in criminal cases, and to seek justice in all matters coming to this office.

DEPARTMENTS:

- District Attorney

Grand County Housing Authority Executive Director

MISSION STATEMENT:

Foster the availability of quality affordable housing and supportive services for the Grand County community.

DUTIES:

Coordinate the operation, through Senior Housing Options, the three senior housing projects available to Grand County residents and their families.

GOALS:

To ensure these three facilities help maintain a sense of community, promote independence and work with all other senior programs available in the County.

DEPARTMENTS:

- Housing Authority Administration
- Grand Living Senior Housing
- Silver Spruce Apartments
- Cliffview Assisted Living Center
- Fox Run Apartments (Inactive)

Information Services Director

MISSION STATEMENT:

Directs and coordinates development, production, and operation activities of the Information Services department, ensuring the stability and operation of all of the County's computing, networking, telecommunications and telephone systems.

DUTIES:

- Procurement of all County Computer Equipment, Workstations, Networks and Telephone Systems.
- Design and implement security systems and procedures that protect and defend Information Systems from cyber attacks and misuse.
- Manage and Support the Counties Web-Site, Email and Internet Services.
- Install and Maintain Computers, Servers and Peripheral Devices.
- Provide design and production of corporate branding and art for County.
- Manage and Support the Counties Local and Wide Area Networks
- Direct and administrate the Counties Document Management System
- Manage and Support the Counties Telephone Systems, accounts and Equipment.
- Administrate County Owned Servers; Maintain Backup Systems and Storage of Backup Media.
- Administrate Programmable Door Locks
- Install, maintain and administrate panic button alarm system

GOALS:

Insure that the County Information Systems are adequate in design and are reliable in functionality to accomplish the day to day business and statutory requirements of the general fund departments of the County.

DEPARTMENTS:

- Information Services

Juvenile Services Director

MISSION STATEMENT:

Under general direction, performs professional work under the supervision of the Board of County Commissioners directing the operations of the Juvenile Services Department providing a variety of services, preventative and reactive to the youth of Grand County.

DUTIES:

- Attends Juvenile court Hearings as required.
- Oversees and trains the Grand County Screening team.
- Coordinates services for juveniles that have either been ordered by the Court or referred to the Juvenile Services Department by another organization and not eligible for Senate Bill 94 services.
- Meets with the District Attorney and Juvenile Services Department on an as needed basis.
- Develops and implements Department policies and procedures.
- Makes final decision on revenues and expenditures.
- Prepares and recommends budget proposals to County and State governing bodies annually.
- Reviews State and Federal laws and regulations and assesses impacts.
- Develops and monitors all program compliances and implements changes as deemed appropriate.

GOALS:

Provides appropriate intervention, through direct and referral services, to a wide range of juvenile offenders. Screens and evaluates individuals being considered for admission into the Diversion Program and for ensuring compliance with the Diversion contract. Provide preventative services such as; Mentoring, Truancy Intervention, Behavior Modification, and Support services.

DEPARTMENTS:

- Juvenile Services
- Senate Bill 94

Planning and Zoning Director

MISSION STATEMENT:

Under general direction, develops, organizes, and manages plans and programs for the utilization of land use in Grand County.

DUTIES:

- Review land development requests in compliance with the Grand County regulations
- Review Special Use and 1041 permits.
- Provide assistance for Special Projects
- Provide assistance to developers and applicants regarding land use processes and county regulations
- Manage long range planning and develop the Countywide Master Plan
- Present recommendations to the Planning Commission, the Board of Adjustment and the Board of County Commission
- Review and compose written recommendations for variance requests related to zoning regulations
- Review and make recommendations on road and utility vacation requests
- Manage pre-application permit program, as part of overall building process
- Review Building Permits for compliance with the County Zoning Regulations

GOALS:

Point of contact for land use, land development, zoning and code enforcement in Grand County. Compile thorough information (data, plans, information and reports) for distribution to the Planning Commission, Board of Adjustment and to the Board of County Commissioners. Provide recommendations to enable Commission and Boards to support sound land use decisions for current and future development in Grand County. Act as a clearinghouse to the public on land use and zoning codes, regulations and requirements that affect the use of the land. Support Grand County Departments (Road & Bridge, Building, etc.) to complete their mission, responsibilities and duties.

DEPARTMENTS:

- GIS
- Planning

Public and Home Health Director

MISSION STATEMENT:

Under the direction of the Grand County Board of Commissioner's (Grand County Board of Health) the Director has overall responsibility for the Public and Home Health agencies, and assures all statutory, regulatory, contractual and collaborative conditions and requirements are fulfilled .

DUTIES:

- Manages and assures the provision of statutory public health programs and services, in-home care services, and elective services, which meet the defined needs of the community, with emphasis on cultural competency and in collaboration with other public and private community service providers.
- Ensures the fiscal viability of the Agency.
- Designs and implements Agency objectives, both short and long rang; conceptualizes and formulates plans and policies for directing response to community changes and needs.
- Manages and assures a professional and competent work force for public health, and other program administration.
- Ensures the provision of high quality program and service delivery.
- Performs procedures, which may be required of a nurse as needed.
- Actively participates as a team member.
- Actively participates and makes recommendations on the quality improvement programs and standards.
- Participates in evaluation of Agency Goals and Objectives, Program Goals and Objectives, and Self-Evaluation on a yearly basis.

GOALS:

- Continue to provide quality Public Health Services to the Grand County Citizens within the county budget.
- Finish the Community Health Assessment, all stages - assessment, capacity assessment, prioritization, and Public Health Improvement Plan by March 31, 2013.

DEPARTMENTS:

- Home Care
- Home Health
- Public Health
- Senior Services Nutrition

Road and Bridge Superintendent

MISSION STATEMENT:

Under the general direction of the County Manager plans, organizes, directs and controls the Road and Bridge Departmental with responsibility for construction, maintenance and repair of the roads, bridges in Grand County as well as vehicle maintenance and solid waste disposal. Works with Airport Manager and performs certain maintenance operations at the airports as mutually agreed upon.

DUTIES:

- Plans, coordinates, and administers activities of the Road and Bridge Department.
- Prepares and manages the Department budget which includes the planning, construction, and maintenance of county roads and bridges, vehicle and solid waste management.
- Approves Department purchases of equipment and materials.
- Researches and prepares reports, records and correspondence necessary for Department operations.
- Participates in public meetings and work sessions.
- Provides oral and written responses to questions and complaints from County residents and dispenses information to County officials.
- Inspects road and bridge work in progress to ensure that workmanship conforms to specifications and the adherence to construction schedules.
- Prepares or reviews reports on progress, materials used and costs, and adjusts work schedules as indicated by reports.
- Studies specifications to plan procedures for construction on basis of starting and completion times and staffing requirements for each phase of construction.
- Confers with and directs supervisory personnel and subcontractors engaged in planning and executing work procedures, interpreting specifications, and coordinating various phases of construction to prevent delays.

GOALS:

To provide safe, well-maintained county roads in all weather conditions; to maintain Grand County equipment in good, safe working order; to provide a safe working environment, with well-trained, competent personnel.

DEPARTMENTS:

- County Fleet Maintenance
- County Fuel
- Crusher Operations
- Road Administration
- Road and Equipment Maintenance
- Landfill Closing Costs
- Natural Resources

County Sheriff

MISSION STATEMENT:

To fulfill statutory requirements, provide efficient and courteous service to all County citizens, and implement new procedures as needed to maintain the level of service the public deserves.

GOALS:

Provide our community with professional, efficient law enforcement through well-trained employees, technology, crime prevention and a proactive approach to public safety.

DEPARTMENTS:

- Court Security
- Alcohol Control & Education
- Animal Control
- Contract Security
- DARE Grant
- Jail
- Sheriff
- Useful Public Service

Social Services Director

MISSION STATEMENT:

To enhance the capacity of families to care for themselves, and to protect vulnerable population groups. This is done through direct services such as child support, public assistance, child protective services, adult protective services, and therapeutic services.

DUTIES:

- Administer child support enforcement program
- Investigate and prosecute child abuse/neglect cases. Remove children from the home if necessary to maintain their safety.
- Provide treatment for Child Abuse/Neglect cases to reunite families and help them maintain safety.
- Manage public assistance programs such as Food Stamps, TANF, Medicaid, Old Age Pension, and Low Energy Assistance Program
- Investigate fraud cases in the public assistance programs
- Provide treatment for Youth in Conflict cases.

GOALS:

Along with the ongoing community outreach is the need to focus our attention on Low Income Child Care Assistance. The research is showing that the better the child care, the fewer problems occur later in life. Also, by providing better child care assistance, we can help families who want to work to still obtain quality child care. Thus, the parents can work and maintain self-sufficiency while their kids are getting quality child care.

DEPARTMENTS:

- Child Care
- Child Support
- Child Welfare
- Colorado Works
- Core Services
- County Administration
- Energy Assistance / LEAP
- Homecare Allowance
- Miscellaneous Programs and Grants
- Old Age Pension
- House Bill 1451

Surveyor

MISSION STATEMENT:

To fulfill statutory requirements, provide efficient and courteous service to all County citizens, and implement new procedures as needed to maintain the level of service the public deserves.

DUTIES:

- Conduct surveys to establish the boundaries of county property, including road right-of-way, or any other surveys necessary to the County.
- Accept for filing maps of surveys that establish monuments and keep a current record of all survey monuments within the County.
- Examine all survey maps and plats before they are recorded by the County Clerk and Recorder to insure proper content and form.
- Conduct geodetic control surveys, vertical control surveys, or any surveys for the purpose of geographic information systems.
- Conduct or supervise construction surveys necessary to the County
- Provide reference monuments for or the remonumentation or monument upgrades of public land survey system monuments that are destroyed by county construction or other functions

GOALS:

Represent the County in boundary disputes; notify the County Attorney of any unsettled boundary disputes or boundary discrepancies within the County; and file in the office of the County Surveyor all surveys, field notes, calculations, maps, and any other records pertaining to work authorized and financed by the Board of County Commissioners pursuant to the Colorado Revised Statutes

DEPARTMENTS:

- Surveyor

Treasurer and Public Trustee

MISSION STATEMENT:

To fulfill statutory requirements, provide efficient and courteous service to all County citizens, and implement new procedures as needed to maintain the level of service the public deserves.

DUTIES:

Treasurer

- Issue tax certificates
- Open and administer Treasurer Deeds
- Collect and disburse property taxes
- Issue manufactured housing certificates of authenticity and moving permits
- Enforce collection of delinquent taxes
- Conduct tax sales auction
- Invest County funds pursuant to statutory guidelines and the County investment policy

Public Trustee

- Process cures and redemptions
- Open and administer Foreclosures
- Conduct foreclosure sale
- Proof and execute releases of Deeds of Trusts
- Issue Public Trustee Deeds

GOALS:

Treasurer - To collect, invest, apportion and disburse property taxes; issue certificates of taxes due; deposit all sums collected and deposited by other county departments; to cancel, pay, and keep record of all warrants issued by the county; invest funds in legal, safe, liquid vehicles, and to serve citizens in a courteous manner.

Public Trustee - To administer the foreclosure process involving real estate deeds of trust naming the public trustee; and to inspect, verify, attest to and record release of deeds of trust.

DEPARTMENTS:

- Treasurer
- Public Trustee

Veteran Affairs Officer

MISSION STATEMENT:

Answering to the Board of County Commissioners the Veteran Affairs Officer provides assistance to military veterans and their qualified families in applying for and obtaining Veteran's Affairs programs, benefits and claims.

DUTIES:

- Provides assistance within the guidelines, policies, and procedures established by the Colorado Division of Military and Veterans Affairs (VA). Responds to requests from veterans, their families, and survivors for any information regarding rights and benefits. Assists veterans and eligible family members within Grand County and the State of Colorado.
- Electronically maintains current files on all forms and applications necessary for filing claims with state or federal VA agencies.
- Assists claimants in preparing the proper application forms for veteran benefit programs. Assists with obtaining and verifying documentation necessary to process claims.
- Maintains a daily activity report of all client contacts and activities such as filing claims and providing information and referrals. Prepares monthly activity reports as required for the Colorado Division of Military and Veterans Affairs and the County Commissioner's office.
- Attends annual Colorado Division of Veterans Affairs training conferences and seminars to enhance and maintain knowledge of trends and developments in current veteran's benefits and claims processes and new policies and programs with state and federal VA agencies.
- Conducts community outreach programs, coordinating with other human services providers within the County Veterans Service agencies and conducting on-site enrollments into VA Health Care at public function meetings and veteran's homes.

GOALS:

Advocate for the state's 413,000 veterans in all matters that pertain to veterans.

DEPARTMENTS:

- Veterans Affairs

GENERAL FUND

The General Fund accounts for all financial resources except those required to be accounted for in another fund. The fund balance is available to the County for any purpose provided it is expended or transferred according to the general laws of Colorado. The General Fund encompasses 149.44 full time equivalent employees (149.35 budgeted for 2013) in 55 departments providing administrative, statutory, judicial, public health, public safety and auxiliary services.

2013 GENERAL FUND BUDGET

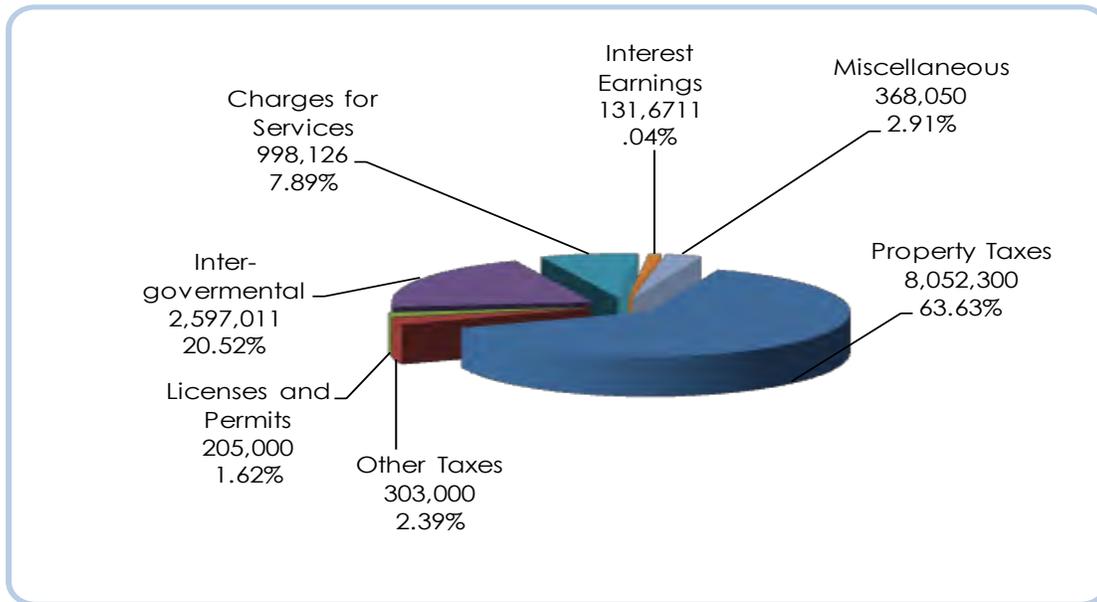
Beginning Fund Balance		\$ 8,070,393
<i>Sources</i>		
Property Taxes		8,052,300
Other Taxes		303,000
Licenses and Permits		205,000
Intergovernmental		2,597,011
Charges for Services		998,126
Interest Earnings		131,671
Miscellaneous		368,050
	Total Sources	12,655,158
<i>Uses</i>		
Personnel		10,373,061
Operating		8,304,394
Transfers Out		1,271,575
Transfer to Airport Improvement Fund	100,000	
Transfer to Dispatch Fund	126,575	
Transfer to Major Capital Improvement Fund	45,000	
Transfer to Sales Tax Capital Improvement Fund	1,000,000	
	Total Uses	19,949,030
Ending Fund Balance		\$ 776,521
Fund Balance from Final Budget		\$ 776,521

GENERAL FUND ENDING BALANCES - FIVE YEAR HISTORY

2009	2010	2011	2012	2013	% Change
Actual	Actual	Actual	Estimated	Budget	2012-2013
\$11,227,242	\$ 8,523,800	\$10,317,853	\$ 8,070,393	\$776,521	-90.38%

2013 ending fund balance reflects conservative budgeting of revenues and expenditures. The county doesn't anticipate an actual decrease of this magnitude.

2013 General Fund Revenues by Source



SIGNIFICANT CHANGES – GENERAL FUND REVENUES

The General Fund budget reflects a conservative budgeting approach showing a \$1.4 million (10%) decrease in revenues for 2013. This reflects a decline in property tax receipts, decreasing State and Federal intergovernmental payments and reduced revenues from fees.

CSU Extension Service - 2012 reflects a \$3,000 Conservation Trust Fund grant for Community Gardens

Fairgrounds/Flying Heels - 2012 reflects \$37,000 in donations for bleachers and concrete

Grand County Housing Authority - 2012 reflects a \$150,000 grant for Silver Spruce Apartments remodel

General Department - 2013 reflects a \$1.1 million decrease in property tax revenues

Planning - 2013 reflects a \$22,000 drop in planning and development fees

Commissioners - 2012 reflects donations for improvements to Highway 9

Elections - 2012 reflects increased revenues from a Presidential election year

Public Trustee - 2013 reflects an anticipated drop in foreclosures

Recording - 2013 reflects decreased revenues from recording fees

Treasurer - 2013 reflects a \$200,000 drop in Treasurer's fees because of lower fund balances

Water Protection - 2013 reflects receipt of \$500,000 for the Recreational In-Channel Diversion project

Court Security - 2012 reflects receipt of a one-time grant

Public Health - 2012 reflects a grant received for Community Health Assessment

Senior Nutrition - 2013 reflects a drop in State funding

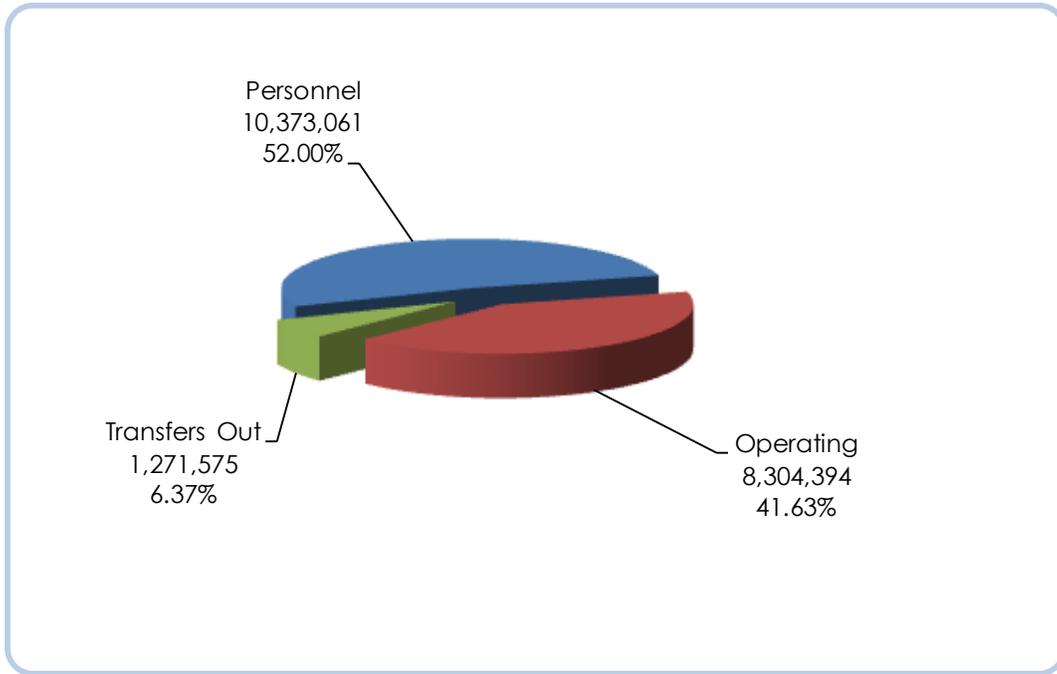
Emergency Management - 2013 reflects anticipated receipt of an operating expense grant

Juvenile Services - 2013 reflects reduced ADAD and JAG grant revenues

CHANGES IN REVENUES 2012-2013

Department	Revenue Changes			
	2012	2013	Increase (Decrease)	
	Estimate	Final	Amount	Percent
4H Livestock Sale	127,315	145,000	17,685	14%
CSU Extension Services	5,000	1,000	(4,000)	-80%
Fairgrounds / Flying Heels Arena	38,000	1,000	(37,000)	-97%
GC Housing Authority Administrative	229,167	71,232	(157,935)	-69%
Middle Park Fair & Rodeo	107,195	100,000	(7,195)	-7%
Natural Resources	89,000	89,000	-	0%
Veteran's Affairs	1,200	1,200	-	0%
Auxiliary Services Total	596,877	408,432	(188,445)	-32%
County Attorney	250	-	(250)	NA
County Maintenance	6,000	6,000	-	0%
General Dept 001	8,350,253	7,165,200	(1,185,053)	-14%
GIS	85	100	15	18%
Motor Pool	45,000	45,000	-	0%
Planning	53,500	31,500	(22,000)	-41%
Retirement Fund	967,635	912,300	(55,335)	-6%
Admin Functions Total	9,422,723	8,160,100	(1,262,623)	-13%
Commissioners	383,600	324,000	(59,600)	-16%
Economic Development	-	10,000	10,000	NA
Elections	15,000	10,000	(5,000)	-33%
Motor Vehicle	328,000	303,000	(25,000)	-8%
Public Trustee	70,000	45,000	(25,000)	-36%
Recording	483,000	289,000	(194,000)	-40%
Treasurer	1,612,000	1,412,000	(200,000)	-12%
Water Protection	90,000	516,000	426,000	473%
Statutory Functions Total	2,981,600	2,909,000	(72,600)	-2%
Court Security	47,974	-	(47,974)	-100%
District Attorney	66,420	60,597	(5,823)	-9%
Judicial Services Total	114,394	60,597	(53,797)	-47%
Building Inspection	170,000	170,000	-	0%
Home Care	20,000	22,500	2,500	13%
Home Health	123,000	136,000	13,000	11%
Public Health	157,772	123,786	(33,986)	-22%
Senior Services Nutrition	48,789	37,270	(11,519)	-24%
Public Health Services Total	519,561	489,556	(30,005)	-6%
Alcohol Control & Education	4,000	4,000	-	0%
Animal Control	20,640	14,400	(6,240)	-30%
Contract Security	20,400	20,400	-	0%
Coroner	2,000	1,000	(1,000)	-50%
DARE Grant	1,150	2,500	1,350	117%
Emergency Management	73,000	123,000	50,000	68%
Jail	66,000	54,000	(12,000)	-18%
Juvenile Services	53,977	1,550	(52,427)	-97%
Senate Bill 94	91,123	90,823	(300)	0%
Sheriff	251,100	275,800	24,700	10%
Useful Public Service	40,000	40,000	-	0%
Public Safety Services Total	623,390	627,473	4,083	1%
General Fund Total	14,258,545	12,655,158	(1,603,387)	-11%

2013 General Fund Expenditures by Use



SIGNIFICANT CHANGES - GENERAL FUND EXPENDITURES

- Fairgrounds - Flying Heels - 2013 reflects \$9,000 in anticipated Fair & Rodeo event improvements
- Grand County Housing Authority - 2012 reflects \$150,000 in improvements to Silver Spruce Apartments
- Natural Resources - 2013 reflects \$7,000 increase in professional services
- Employee Self-Insurance - 2013 reflects \$14,000 increase in retiree medical election expenditures
- Personnel & Administration - 2013 reflects the \$1 million reinstatement of fuel and utility reserves
- Economic Development - 2013 reflects the creation of a new department
- Elections - 2012 reflects the added expenditures in a Presidential election year
- Water Protection - 2013 reflects the expenditures associated with a \$500,000 grant
- New Judicial Center - 2013 reflects a \$5,000 each increases in water rates and insurance premiums
- Coroner - 2013 reflects a \$13,000 reduction in professional services
- DARE Grant - 2013 reflects the expenditures associated with a larger DARE grant
- Emergency Management - 2013 reflects a \$50,000 increase in professional services
- Juvenile Services - 2013 reflects the lower expenditures on programs losing their grant support

CHANGES IN OPERATING EXPENDITURES 2012-2013

Department	Operating Expense Changes			
	2012	2013	Increase (Decrease)	
	Estimate	Final	Amount	Percent
4H Livestock Sale	124,932	145,000	20,068	16%
CSU Extension Services	26,720	24,800	(1,920)	-7%
Fairgrounds / Flying Heels Arena	58,750	67,350	8,600	15%
GC Housing Authority Administrative	168,994	19,854	(149,140)	-88%
Middle Park Fair & Rodeo	102,102	110,000	7,898	8%
Natural Resources	46,978	54,870	7,892	17%
Veteran's Affairs	11,107	11,251	144	1%
Auxiliary Services Total	539,583	433,125	(106,458)	-20%
Accounting	37,730	38,230	500	1%
Budget Adjustments	(49,420)			
Central Telephone	87,232	77,232	(10,000)	-11%
County Attorney	10,725	10,725	-	0%
County Maintenance	52,800	52,800	-	0%
County Manager	5,850	5,850	-	0%
Employee Self Insurance	18,596	33,000	14,404	77%
General Dept 001	471,000	470,000	(1,000)	0%
GIS	8,199	8,199	-	0%
Human Resources	39,500	39,500	-	0%
Information Systems	49,737	48,925	(812)	-2%
Motor Pool	62,674	63,000	326	1%
Personnel & Admin	282,517	1,594,740	1,312,223	464%
Planning	48,800	48,800	-	0%
Public Information	-	1,250	1,250	NA
Retirement Fund	54,000	54,000	-	0%
Admin Functions Total	1,179,940	2,546,251	1,366,311	116%
Assessor	68,268	70,121	1,853	3%
Block Grants	99,734	79,313	(20,421)	-20%
Clerk to the BOCC	3,818	3,818	-	0%
Commissioners	1,054,775	1,056,633	1,858	0%
Economic Development	2,000	69,110	67,110	3356%
Elections	67,500	50,000	(17,500)	-26%
Grand County Mutual Ditch	10,000	10,000	-	0%
Motor Vehicle	15,450	15,450	-	0%
Public Trustee	3,800	3,800	-	0%
Recording	5,537	5,537	-	0%
Surveyor	13,600	13,808	208	2%
Treasurer	62,960	58,945	(4,015)	-6%
Water Protection	814,400	1,293,400	479,000	59%
Statutory Functions Total	2,221,842	2,729,935	508,093	23%
Court Security	400	900	500	125%
District Attorney	463,823	472,457	8,634	2%
New Judicial Center	119,158	135,660	16,502	14%
Judicial Services Total	583,381	609,017	25,636	4%

CHANGES IN OPERATING EXPENDITURES 2012-2013 (CONTINUED)

Department	Operating Expense Changes			
	2012	2013	Increase (Decrease)	
	Estimate	Final	Amount	Percent
Building Inspection	10,817	10,817	-	0%
Home Care	18,160	12,325	(5,835)	-32%
Home Health	65,377	65,389	12	0%
Landfill Closing Costs	196,200	895,980	699,780	357%
Public Health	59,809	59,712	(97)	0%
Senior Services Nutrition	26,869	26,385	(484)	-2%
Public Health Services Total	377,232	1,070,608	693,376	184%
Alcohol Control & Education	8,000	8,000	-	0%
Animal Control	39,655	40,060	405	1%
Coroner	57,310	44,110	(13,200)	-23%
DARE Grant	725	2,500	1,775	245%
Emergency Management	6,086	121,250	115,164	1892%
Jail	322,461	322,550	89	0%
Juvenile Services	46,864	25,682	(21,182)	-45%
Senate Bill 94	50,091	49,791	(300)	-1%
Sheriff	318,648	298,615	(20,033)	-6%
Useful Public Service	2,872	2,900	28	1%
Public Safety Services Total	852,712	915,458	62,746	7%
General Fund Total	5,754,690	8,304,394	2,549,704	44%

2013 General Fund – Auxiliary Departments

General Fund

**Auxiliary Services
2013**

4H Livestock Sale

	2010 Actual	2011 Actual	2012 Budget	2012 Estimate	2013 Budget
Expenditures					
Advertising	-	899	-	556	-
Auctioneer	-	500	-	432	-
Bank Charges	-	10	-	36	-
Buyers' BBQ	-	264	-	-	-
Buyers' Gifts	-	1,493	-	1,005	-
Sale Checks	-	140,936	175,000	112,457	145,000
CSU Ext Fee	-	551	-	775	-
Donation Expense	-	9,636	-	5,367	-
Miscellaneous	-	841	-	263	-
Photography	-	1,104	-	1,134	-
Steak Fry	-	3,936	-	2,595	-
Tag-in Supplies	-	117	-	312	-
4H Livestock Sale Expense	-	160,287	175,000	124,932	145,000
Operating Expenditures	-	160,287	175,000	124,932	145,000
Expenditures Total	-	160,287	175,000	124,932	145,000
% Increase from Prior Year	N/A	N/A	9.2%	-28.6%	-17.1%
Revenues					
Sale Buyers	-	155,017	175,000	118,390	145,000
Resale Income	-	-	-	5,796	-
Steak Fry	-	4,149	-	2,350	-
Add On Donations Sale Income	-	-	-	500	-
Miscellaneous Revenue	-	-	-	29	-
Trucking Fee	-	475	-	250	-
Interest Income	-	-	-	1	-
4H Livestock Sale Revenue	-	159,641	175,000	127,315	145,000
Miscellaneous Revenue	-	-	-	-	-
Revenues Total	-	159,641	175,000	127,315	145,000
General Support Required	-	646	-	(2,383)	-

**General Fund
Auxillary Services
2013**

CSU Extension Operations

	2010 Actual	2011 Actual	2012 Budget	2012 Estimate	2013 Budget
Expenditures					
Regular Wages	61,845	61,336	61,940	60,416	61,940
Overtime Wages	47		1,000	-	1,000
Yearend Payroll Accrual	1,246	1,137		-	-
FICA	4,516	4,465	4,738	4,414	4,738
Employee Benefits	22,450	27,162	31,780	27,112	31,358
Workmans Compensation	169	200	233	650	655
Personnel Expenditures	90,273	94,299	99,691	92,592	99,691
Supplies - Office	833	2,264	2,000	2,200	2,000
Supplies - Computer	964	376	500	400	500
Professional Services	436	-	400	300	300
Postage	1,002	597	1,100	1,200	1,100
Travel Lodging & Meals	3,997	1,214	3,000	2,800	2,800
Printing	197	-	300	250	300
Advert & Legal Notice	-	-	400	338	400
Insurance & Bonds	-	-	400	-	350
Repair & Maint/Building	1,361	1,392	1,500	1,200	1,500
Repair & Maint/Vehicles	50	-	-	-	-
Repair & Maint/Office Equip	20	-	200	-	200
Schools & Training	-	107	400	150	350
Telephone - Qwest Basic	1,544	1,365	1,200	1,232	1,200
Telephone - Qwest Data	250	550	500	500	500
Telephone - Other	303	599	500	500	500
Dues & Meetings	740	363	500	400	500
Extension Agent Reimbur	5,900	11,800	11,800	11,800	11,800
Expo 4-H	1,119	-	-	-	-
4-H Exhibit Day	11	184	500	450	500
Community Gardens	-	3,000	-	3,000	-
Operating Expenditures	18,736	23,811	25,200	26,720	24,800
Expenditures Total	109,009	118,110	124,891	119,312	124,491
% Increase from Prior Year	-5.7%	8.3%	5.7%	-4.5%	-0.3%
Revenues					
Ext Hall Rents	1,368	2,080	1,000	2,000	1,000
Miscellaneous Revenue	-	3,412	-	3,000	-
Revenues Total	1,368	5,492	1,000	5,000	1,000
General Support Required	107,641	112,619	123,891	114,312	123,491
Capital Improvements	-	-		3,107	-
FTE's	2.07	2.05	2.08	2.08	2.08
COST per FTE	43,610	46,000	47,928	44,515	47,928

**General Fund
Auxillary Services
2013**

Fairgrounds / Flying Heels Arena

	2010 Actual	2011 Actual	2012 Budget	2012 Estimate	2013 Budget
Expenditures					
Regular Wages	34,596	24,557	21,379	21,379	21,543
Overtime Wages	3,840	4,346	6,000	6,000	6,000
Part-Time Employees	-	-	-	-	-
Yearend Payroll Accrual	211	815	-	-	-
Wages Offset - Road & Bridge	-	-	15,000	12,000	25,000
FICA	2,778	2,039	1,635	1,635	1,648
Employee Benefits	12,948	11,415	21,346	21,346	10,874
Clothing Allowance	-	55	55	55	55
Workman's Compensation	-	900	1,079	2,856	1,374
Budget Supplemental	-	-	-	-	-
Personnel Expenditures	54,373	44,127	66,494	65,271	66,494
Fuel Oil & Antifreeze	2,096	2,876	3,000	3,000	3,000
Supplies - Operating	5,851	4,251	9,300	9,300	9,200
Supplies - Computer	-	117	100	100	100
Professional Services	640	411	1,000	1,000	750
Travel, Lodging & Meals	-	41	500	500	480
Insurance & Bonds	-	-	400	400	370
Repair & Maint/Site Imp	4,167	2,562	2,500	2,500	2,500
Repair & Maint/Building	3,104	1,690	4,000	4,000	4,000
Repairs & Maint/Equipment	3,738	-	2,000	2,000	2,000
Repair & Maint/Vehicle	2,284	6,261	1,000	1,000	1,000
Telephone - Basic	386	353	500	500	500
Telephone - Other	631	-	-	-	-
Utilities - Electric	9,313	8,784	10,000	10,000	10,000
Utilities - Trash Removal	1,940	576	1,000	1,000	1,000
Utilities - Natural Gas	836	625	750	750	750
Utilities - Water & San/prtapotty	8,564	6,969	5,700	5,700	5,700
Pest Management	3,990	-	2,000	2,000	2,000
Noxious Weed Spraying	-	-	1,000	1,000	1,000
Miscellaneous	-	-	-	-	-
Fair Board Grant	10,000	10,000	10,000	10,000	10,000
Mower Teeth	-	-	3,000	3,000	3,000
Tires & Tubes	2,454	-	1,000	1,000	1,000
Junior Rodeo	-	-	-	-	6,000
4H Sale - Steak Fry	-	-	-	-	3,000
Operating Expenditures	59,994	45,516	58,750	58,750	67,350
Trsf to Major Capital	-	-	-	37,000	-
Budget Supplemental	-	-	37,000	-	-
Transfer Out Total	-	-	37,000	37,000	-
Expenditures Total	114,367	89,643	162,244	161,021	133,844
% Increase from Prior Year	-18.72%	-21.62%	80.99%	-0.75%	-17.50%

Fairgrounds/Flying Heels Arena – Continued

	2010 Actual	2011 Actual	2012 Budget	2012 Estimate	2013 Budget
Revenues					
Fairgrounds Rent	285	1,390	-	1,000	1,000
Misc Revenue	331	5,075	-	37,000	-
Budget Supplemental	-	-	37,000	-	-
Total Revenues	616	6,465	-	38,000	1,000
Transfer In from Capital Assets	-	-	-	-	-
Revenues Total	616	6,465	-	38,000	1,000
General Support Required	113,752	83,178	162,244	123,021	132,844
Capital Improvements	-	2,517	-	320	-
Capital Improvements	6,520	-	79,000	79,000	-
FTE's	1.02	0.73	0.63	1.13	1.25
Personnel Cost Per FTE	53,307	60,448	105,546	57,762	53,195

**General Fund
Auxiliary Services
2013**

Grand County Housing Authority - Administrative

	2010 Actual	2011 Actual	2012 Budget	2012 Estimate	2013 Budget
Expenditures					
Insurance	15,026	17,475	19,795	19,795	19,795
Workers Compensation	320	320	380	320	380
Retirement Contribution	8,527	6,090	6,395	6,090	6,395
Taxes- Employer Payroll	7,979	7,467	7,765	7,076	7,765
Yearend Payroll Accrual	368		-	-	-
Salaries & Wages	106,584	101,509	101,508	93,700	101,508
Personnel Expenditures	138,804	132,861	135,843	126,981	135,843
Adversing & Public Notices	14	74	100	214	100
Audit Expense	1,350	1600	1,600	1,647	1,600
Background Checks S8	30	151	180	220	180
Computer Software & Technology	-	249	120	120	120
Dues & Registrations	1,186	1480	1,100	1,175	1,100
Equipment Rental	1,758	1614	1,643	1,643	1,643
Homebuyers Education Exp	3,049	2744	3,400	3,400	3,400
Insurance-Business	350	345	650	650	650
Insurance-Director & Officer	3,185	3290	3,400	3,400	3,400
Insurance - Car	835	772	1,200	1,200	1,200
Internet Service	-		240	240	240
Credit Checks -DPA	247	8	100	50	100
Miscellaneous Exp	-	123	200	50	200
Office Expense	981	485	500	500	500
Postage	748	708	850	850	850
Printing & Publications	-		250	250	250
Repairs & Main (photocopier)	-	448	750	250	750
Repair-Vehicles	1,157		750	200	750
Telephone	128	84	200	100	200
Travel	2,241	4120	1,955	2,500	1,955
Operating Expenditures	17,439	18,295	19,188	18,659	19,188
Program Development	3,241	-	-	335	-
Cliffview Rehab / Marketing	124,610	-	-	-	-
Cliffview Contribution	9,000	30,000	-	-	-
Silver Spruce Rehabilitation				150,000	-
Down Payment Funds Loaned	8,450		10,000	-	-
Down Payment Funds Returned	1,815	345	666		666
Other Expense	147,116	30,345	10,666	150,335	666
GCHA Legal Entity Exp Total	303,359	181,501	165,697	295,975	155,697
% Increase from Prior Year	-87.13%	-40.17%	-8.71%	63.07%	-6.04%

Grand County Housing Authority Administrative Fund – Continued

	2010 Actual	2011 Actual	2012 Budget	2012 Estimate	2013 Budget
Revenues					
MOU - Town of Fraser	-		-	-	-
MOU - Town of Hot Sulphur	-		-	-	-
State Grants - Cliffview Rehab / Mktg	-		-	-	-
Home Buyers Education	2,500	2,800	3,400	3,400	3,400
DOLA Cliffview Rehab	1,000		-	-	-
Moraine Park Loan Payments	1,004	1,104	1,476	1,476	1,476
Down Pmt Assist Loan Payments	6,090	5,964	15,465	3,683	6,000
Other Operating Revenue	-	425	500	500	500
Coyote Creek Transfer Fee	3,270	30	150	150	150
Cliffview Contribution Received		30,642	-	-	-
Silver Spruce Rehabilitation				150,000	-
Silver Spruce Owners Distribution	1,732	(642)	-	10,252	-
Interest Income	-	-	-	-	-
Interest Income - Silver Spruce		1,459	-	-	-
GCHA Legal Entity Revenue Total	161,103	179,476	165,697	314,167	156,232
General Support Req (Provided)	142,256	2,025	(0)	(18,192)	(535)

**General Fund
Auxillary Services
2013**

Middle Park Fair & Rodeo

	2010 Actual	2011 Actual	2012 Budget	2012 Estimate	2013 Budget
Expenditures					
Advertising	-	8,405		8,434	-
Dues & Subscriptions	-	538		395	-
Midway Entertainment/Bands	-	6,789		1,000	-
Prizes/Payouts for Events	-	34,234		41,111	-
Professional Services	-	18,140		14,116	-
Scholarships	-	-		1,500	-
Supplies & Materials	-	7,878		20,733	-
Travel & Meetings	-	706		1,943	-
Trophies & Awards	99,296	12,692	110,000	12,870	110,000
Middle Park Fair Expense	99,296	89,382	110,000	102,102	110,000
Operating Expenditures	99,296	89,382	110,000	102,102	110,000
Expenditures Total	99,296	89,382	110,000	102,102	110,000
% Increase from Prior Year	N/A	N/A	23.1%	-7.2%	0.0%
Revenues					
Advertising Grant	-	2,500	-	-	-
Entry Fees/Ticket Sales	-	9,990	-	12,927	-
Fairbook AdSales	-	7,780	-	7,205	-
Fundraising	-	1,108	-	1,965	-
Gate Receipts	-	24,977	-	28,789	-
General Donations	-	13,716	-	10,150	-
Sponsorship	-	40,585	-	45,623	-
Vendor Booth Fees	-	120	-	525	-
Miscellaneous Revenue	99,410	8	100,000	12	100,000
Middle Park Fair Revenue	99,410	100,784	100,000	107,195	100,000
Revenues Total	99,410	100,784	100,000	107,195	100,000
General Support Required	(114)	(11,402)	10,000	(5,093)	10,000

**General Fund
Auxiliary Services
2013**

Natural Resources Operations

	2010 Actual	2011 Actual	2012 Budget	2012 Estimate	2013 Budget
Expenditures					
Regular Wages	154,290	130,283	129,636	130,146	129,636
Overtime Wages	3,498	3,944	5,000	5,000	5,000
On Call Wages	1,750	1,785	1,750	1,750	1,750
Wages / Vacancy	-	-	-	-	-
Yearend Payroll Accrual	502	1,897	-	-	-
FICA	11,570	9,873	9,917	9,830	9,917
Employee Benefits	45,871	43,797	50,388	43,776	50,392
Workmans Compensation	5,986	5,500	6,460	6,124	5,821
Unemployment Insurance	506	-	-	-	-
Personnel Expenditures	223,973	197,079	203,151	196,626	202,516
Fuel Oil & Antifreeze	5,154	9,463	5,000	8,000	5,000
Uniforms	687	216	300	300	300
Supplies - Operating	34,548	29,549	29,000	29,000	29,000
Supplies - Office	425	462	350	350	350
Supplies - Computer	291	272	270	270	270
Professional Services	7,500	7,061	7,500	500	7,500
Postage	681	122	250	8	250
Travel, Lodge, & Meals	2,087	1,523	1,550	1,523	1,550
Advert & Legal Notice	476	-	1,250	-	1,250
Insurance & Bonds	-	-	900	-	900
Repair/Maintenance Building	706	474	1,000	1,000	1,000
Repair & Maint/ Equipment	5,759	1,583	3,000	3,000	3,000
Repair & Maint/ Vehicle	2,398	383	2,000	2,000	2,000
Prof Fees Software Contract	-	-	200	-	200
Schools & Training	569	422	1,500	422	1,500
Dues & Meetings	1,165	605	800	605	800
Budget Supplemental	-	-	-	-	-
Operating Expenditures	62,446	52,135	54,870	46,978	54,870
Total Expenditures	286,419	249,214	258,021	243,604	257,386
% Increase from Prior Year	9%	-13%	9%	-6%	0%
Revenues					
Federal Grant Revenue	4,500	-	-	-	-
State Grant Revenue	-	10,859	5,000	5,000	5,000
Chemical & Fuel Revenue	-	-	-	-	-
Burn Permit Revenue	8,300	9,250	3,000	3,000	3,000
Professional Fees Revenue	71,103	73,430	81,000	81,000	81,000
Total Revenues	83,903	93,539	89,000	89,000	89,000
General Support Required	202,516	155,675	169,021	154,604	168,386
Capital Improvements	-	-	2,000	2,000	-
Capital Improvements	29,102	-	-	-	-
FTE's	3.63	3.11	3.00	3.00	3.00
Personnel Cost Per FTE	61,701	63,369	67,717	65,542	67,505

**General Fund
Auxiliary Services
2013**

Veteran's Affairs

	2010 Actual	2011 Actual	2012 Budget	2012 Estimate	2013 Budget
Expenditures					
Regular Wages	33,478	33,189	33,188	33,190	33,189
Yearend Payroll Accrual	715	11		-	-
FICA	2,561	2,530	2,530	2,530	2,533
Employee Benefits	185	274	274	254	270
Workmans Compensation	423	600	600	634	634
Personnel Expenditures	37,362	36,604	36,592	36,608	36,626
Supplies - Operating	1,089	1,452	1,800	1,800	1,800
Postage	457	583	551	551	751
Travel, Lodging & Meals	1,899	2,152	1,800	1,800	1,800
Schools & Training	1,921	986	1,300	1,300	1,300
Miscellaneous	417	640	800	800	600
Annual Veterans Dinner	-	-	1,500	1,500	1,500
Headstones & Monuments	-	-	3,500	3,356	3,500
Operating Expenditures	5,826	5,814	11,251	11,107	11,251
Veterans Affairs Exp Total	43,188	42,418	47,843	47,715	47,877
% Increase from Prior Year	106.50%	-1.78%	12.79%	-0.27%	0.07%
Revenues					
Veteran's Officer	2,400	1,200	1,200	1,200	1,200
Miscellaneous Revenue	-	-	-		
Veteran's Officer Rev Total	2,400	1,200	1,200	1,200	1,200
General Support Required	40,788	41,218	46,643	46,515	46,677
FTE's	1.00	1.00	1.00	1.00	1.00
Personnel Cost Per FTE	37,362	36,604	36,592	36,608	36,626

2013 General Fund – Administrative Departments

General Fund

**Administrative Functions
2013**

Accounting Operations

	2010 Actual	2011 Actual	2012 Budget	2012 Estimate	2013 Budget
Regular Wages	176,042	168,638	169,033	173,882	172,381
Overtime Wages	125	293	1,500	1,500	1,500
Yearend Payroll Accrual	571	2,349	-	-	-
FICA	12,564	12,186	12,931	13,016	13,187
Employee Benefits	50,377	57,176	65,544	54,144	65,544
Workmans Compensation	668	500	618	495	500
Personnel Expenditures	240,347	241,142	249,626	243,037	253,112
Supplies - Office	2,783	1,763	2,780	1,280	2,780
Supplies - Computer	651	1,760	500	2,000	500
Professional Services	-	-	5,000	5,000	5,000
Travel, Lodging & Meals	426	664	470	470	470
Repair & Maint/Office Eq	605	-	-	-	-
Prof Fees Software Cont	20,557	16,081	25,000	25,000	25,000
Schools & Training	1,080	4,009	3,480	2,980	3,480
Miscellaneous	-	-	-	-	-
Dues & Meetings	554	1,488	1,000	1,000	1,000
Budget Supplemental Request	-	-	-	-	-
Operating Expenditures	26,706	25,765	38,230	37,730	38,230
Transfer to Major Capital	8,000	-	-	-	-
Prophix Budget Software	(8,000)	-	-	-	-
Transfers Out Total	-	-	-	-	-
Expenditures Total	267,053	266,907	287,856	280,767	291,342
% Increase from Prior Year	-21.51%	-0.05%	7.85%	-2.46%	1.21%
General Support Required	267,053	266,907	287,856	280,767	291,342
Capital Improvements	535	-	-	-	-
FTE's	3.07	3.02	3.00	3.00	3.00
Personnel cost per FTE	78,289	79,848	83,209	81,012	84,371

**General Fund
Administrative Functions
2013**

Central Telephone Operations

	2010 Actual	2011 Actual	2012 Budget	2012 Estimate	2013 Budget
Expenditures					
Regular Wages	35,867	31,177	32,293	32,293	32,543
Yearend Payroll Accrual	5	(49)	-	-	-
FICA	2,558	2,331	2,470	2,490	2,490
Employee Benefits	4,560	1,092	366	366	3,176
Workmans Compensation	-	-	121	94	94
Unemployment Insurance	-	-	-	-	-
Budget Supplemental	-	-	-	-	-
Personnel Expenditures	42,989	34,551	35,251	35,244	38,303
Supplies - Office	254	397	150	150	150
Supplies - Computer	-	109	-	-	-
Travel, Lodging & Meals	-	-	-	-	-
Insurance & Bonds	-	-	-	-	-
Repair & Maint/Office Eq	-	-	1,500	1,500	1,500
Telephone - Qwest Basic	22,684	22,296	22,000	22,000	12,000
Telephone - Qwest Long D	3,720	3,102	3,600	3,600	3,600
Telephone - Qwest Data	5,597	-	-	-	-
Telephone - Satellite P	10,890	10,890	9,100	9,100	9,100
Telephone - Other	10,733	12,216	10,640	10,640	10,640
Telephone - AT&T	-	-	-	-	-
Telephone - Cellular	38,432	44,387	36,000	36,000	36,000
Telephone - Comcast Data	153	1,665	4,242	4,242	4,242
Budget Supplemental	-	-	-	-	-
Operating Expenditures	92,464	95,062	87,232	87,232	77,232
Expenditures Total	135,453	129,613	122,483	122,476	115,535
% Increase from Prior Year	-5%	-4%	-6%	0%	-6%
Verizon Lease Payments	-	-	-	-	-
Central Telephone Rev Total	-	-	-	-	-
General Support Required	135,453	129,613	122,483	122,476	115,535
FTE's	1.36	1.23	1.28	1.28	1.28
Personnel Cost per FTE	31,610	28,090	27,540	27,534	29,924

**General Fund
Administrative Functions
2013**

County Attorney Operations

	2010 Actual	2011 Actual	2012 Budget	2012 Estimate	2013 Budget
Expenditures					
Regular Wages	221,004	210,639	210,339	210,624	210,339
Overtime Wages	38	-	-	-	-
Yearend Payroll Accrual	871	2,005	-	-	-
FICA	16,563	15,774	16,091	15,814	16,091
Employee Benefits	42,323	48,234	55,297	48,108	55,405
Workmans Compensation	634	600	761	652	652
Personnel Expenditures	281,432	277,251	282,488	275,198	282,488
Supplies - Office	1,272	335	1,300	1,000	1,000
Supplies - Computer	777	389	800	500	500
Professional Services	285	35	300	300	300
Postage	1,167	952	1,300	1,000	1,000
Travel, Lodging & Meals	3,458	1,483	300	1,925	1,925
Schools & Training	395	1,709	800	2,400	2,400
Trial Expenses	10,326	1,022	4,225	1,400	1,400
Dues & Meetings	1,570	1,580	1,700	2,200	2,200
Operating Expenditures	19,251	7,504	10,725	10,725	10,725
Expenditures Total	300,683	284,756	293,213	285,923	293,213
% Increase from Prior Year	3.7%	-5.3%	3.0%	-2.5%	0.0%
Revenues					
County Attorney Fees	523	-	-	250	-
Revenues Total	523	-	-	250	-
General Support Required	300,160	284,756	293,213	285,673	293,213
FTE's	3.00	3.01	3.00	3.00	3.00
Personnel Costs Per FTE	93,811	92,110	94,163	91,733	94,163

General Fund

**Administrative Functions
2013**

County Maintenance

	2010 Actual	2011 Actual	2012 Budget	2012 Estimate	2013 Final
Expenditures					
Regular Wages	136,802	128,459	127,990	129,536	128,199
Overtime Wages	11,758	7,026	7,500	7,500	7,500
On Call Wages	3,745	3,080	5,530	5,530	5,530
Yearend Payroll Accrual	(78)	425		-	-
FICA	11,266	10,070	9,791	10,270	9,807
Employee Benefits	39,755	43,447	54,062	45,222	51,039
Workmans Compensation	5,053	5,500	6,528	6,924	6,295
Personnel Expenditures	208,300	198,007	211,401	204,982	208,370
Fuel Oil & Antifreeze	3,644	4,214	3,750	3,750	3,750
Supplies - Medical	-	562	700	700	700
Supplies - Operating	16,202	16,920	15,000	15,000	14,000
Supplies - Office	-	43		-	-
Prof Serv - HVAC Maint	-	6,648	6,650	6,650	6,650
Prof Serv - Security Systems	284	284	700	700	700
Prof Serv - Elevator Maint	845	525	2,700	2,700	2,700
Travel, Lodging & Meals	(24)		50	50	50
Insurance & Bonds			400	400	400
R & Maint Site Imp /Gardens	-	4,138	5,000	5,000	5,000
Repair & Maint Radios	284	16,681	300	300	300
Repair & Maint/ All Bldgs	19,267		6,200	6,200	6,200
Repair & Maint/ Vehicle	1,766	2,084	1,000	1,000	1,000
Utilities - Trash Removal	5,231	2,512	3,000	3,000	4,000
Miscellaneous		57		-	-
Sand & Salt	-		350	350	350
Safety & Safety Equip (fire)	-	7,995	7,000	7,000	7,000
Operating Expenditures	47,499	62,663	52,800	52,800	52,800
Expenditures Total	255,799	260,670	264,201	257,782	261,170
% Increase from Prior Year	-2%	2%	0%	-2%	-1%
Revenues					
Rents & Janitorial	8,476	8,475	6,000	6,000	6,000
Miscellaneous Revenue	-	3,433	-	-	-
Revenues Total	8,476	11,908	6,000	6,000	6,000
General Support Required	247,323	248,762	258,201	251,782	255,170
Capital Expenditures	2,145	20,220	-	-	9,500
Capital Expenditures	-	28,849	-	-	-
FTE's	3.46	3.50	3.34	3.59	3.34
Personnel Cost Per FTE	60,202	56,573	63,294	57,098	62,386

General Fund

**Administrative Functions
2013**

County Manager Operations

	2010 Actual	2011 Actual	2012 Budget	2012 Estimate	2013 Budget
Expenditures					
Regular Wages	203,620	191,564	194,516	198,596	224,237
Overtime Wages	-	102		-	-
Yearend Payroll Accrual	1,029	2,041	-	-	-
FICA	15,352	14,134	14,880	14,606	17,154
Employee Benefits	42,561	48,185	55,254	44,502	50,707
Workmans Compensation	438	600	746	564	650
Budget Supplemental	-	-	-	-	-
Personnel Expenditures	263,000	256,625	265,396	258,268	292,749
Supplies - Office	383	201	200	200	200
Supplies - Computer	826	704	500	500	500
Postage	1,582	1,255	1,750	1,750	1,750
Travel, Lodging, and Meals	3,098	4,123	2,400	2,400	2,400
Prof Fees Software Contract	356	499	500	500	500
Dues & Meetings	15	901	500	500	500
Operating Expenditures	6,371	7,683	5,850	5,850	5,850
Expenditures Total	269,371	264,308	271,246	264,118	298,599
% Increase from Prior Year	5.71%	-1.88%	2.62%	-2.63%	10.08%
General Support Required	269,371	264,308	271,246	264,118	298,599
FTE's	3.02	3.01	3.00	4.41	4.41
Personnel Cost Per FTE	87,086	85,258	88,465	58,564	66,383

**General Fund
Administrative Functions
2013**

Employee Insurance

	2010 Actual	2011 Actual	2012 Budget	2012 Estimate	2013 Budget
Expenditures					
Retiree Medical Election	-	-	-	1,000	15,000
Flex Fees	5,239	7,292	5,000	8,000	8,000
Cover Colorado	6,888	8,628	10,000	9,596	10,000
Self Insurance Claims	2,027,999	2,441,313	2,500,000	2,700,000	2,700,000
					-
Self Ins Res Offset	-	-	-	(2,700,000)	(2,700,000)
Operating Expenditures	2,040,126	2,457,233	2,515,000	18,596	33,000
Expenditures Total	2,040,126	2,457,233	2,515,000	18,596	33,000
	-4.13%	20.45%	2.35%	-99.24%	-98.69%
Revenues					
Self Insurance Reserve	2,381,658	2,718,897	2,511,300	2,700,000	2,700,000
Miscellaneous Revenue	19,648	888		-	-
Self Ins Res Offset	-	-	-	(2,700,000)	(2,700,000)
Revenues Total	2,401,306	2,719,785	2,511,300	-	-
Support Required / (Provided)	(361,180)	(262,552)	3,700	18,596	33,000

**General Fund
Administrative Functions
2013**

General Operations

	2010 Actual	2011 Actual	2012 Budget	2012 Estimate	2013 Budget
Expenditures					
Miscellaneous	280	11,304	-	1,000	-
Treasurer Fees	532,732	533,402	470,000	470,000	470,000
Operating Expenditures	533,012	544,706	470,000	471,000	470,000
Transfer to Airport Improve	120,000	-	100,000	100,000	100,000
Transfer to Dispatch	160,125	152,500	126,575	126,575	126,575
Transfer to Sales Tax	-	-	-	1,237,768	1,000,000
Transfer to Co Sewer	-	4,645	-	-	-
Transfer to Debt Service	5,757,703	-	505,000	-	-
Transfer Out Expenditures	6,037,828	157,145	731,575	1,464,343	1,226,575
Expenditures Total	6,570,840	701,851	1,201,575	1,935,343	1,696,575
% Increase from Prior Year	26%	-89%	71%	61%	41%
Revenues					
Property Tax	9,805,420	9,920,951	7,349,000	8,301,537	7,140,000
Delinquent Property Tax	24,019	(3,405)	-	(3,500)	-
Interest on Property Tax	-	-	-	24,000	22,000
Interest on Property Tax	39,709	32,435	4,000	-	-
Late Filing Penalty	5,117	3,643	-	3,600	3,200
Miscellaneous	19,816	5,027	-	24,616	-
Operating Revenues	9,894,081	9,958,651	7,353,000	8,350,253	7,165,200
Transfer from Solid Waste	207,100	-	-	-	-
Transfer from Contingent	104,392	-	-	-	-
Transfer from Emergency	1,112,777	-	-	-	-
Transfer from Debt Service	13,630	-	-	-	-
Transfer In Revenues	1,437,899	-	-	-	-
Revenues Total	11,331,980	9,958,651	7,353,000	8,350,253	7,165,200
% Increase from Prior Year	25%	-12%	-26%	14%	-3%
Support Required / (Provided)	(4,761,140)	(9,256,800)	(6,151,425)	(6,414,910)	(5,468,625)

**General Fund
Administrative Functions
2013**

Geographic Information Systems

	2010 Actual	2011 Actual	2012 Budget	2012 Estimate	2013 Budget
Expenditures					
Regular Wages	69,925	50,501	50,501	47,977	55,711
Yearend Payroll Accrual	(1,050)	356	-	-	-
FICA	5,349	3,863	3,863	3,669	4,262
Employee Benefits	10,194	8,578	9,888	8,548	20,284
Workmans Compensation	201	800	944	965	162
Personnel Expenditures	84,618	64,098	65,196	61,159	80,418
Supplies - Office	-	-	600	600	600
Supplies - Computer	443	448	550	550	550
Travel, Lodging & Meals	-	92	200	200	200
Prof Fees Tech Contract	6,488	5,400	6,849	6,849	6,849
Schools & Training	-	-	-	-	-
Operating Expenditures	6,931	5,940	8,199	8,199	8,199
Expenditures Total	91,550	70,038	73,395	69,358	88,617
	-23.36%	-38.05%	4.79%	-5.50%	20.74%
Revenues					
GIS Mapping Fees	215	50	100	30	100
Atlas Fees	-	-	-	55	-
Revenues Total	215	50	100	85	100
General Support Required	91,335	69,988	73,295	69,273	88,517
FTE's	1.38	1.00	1.00	1.00	1.00
Personnel Cost Per FTE	61,318	64,098	65,196	61,159	80,418
Benefit Percentage	19%	21%	23%	22%	31%

General Fund

**Administrative Functions
2013**

Human Resources

	2010 Actual	2011 Actual	2012 Budget	2012 Estimate	2013 Budget
Expenditures					
Regular Wages	92,331	100,337	106,896	91,984	93,214
Yearend Payroll Accrual	837	1,730		-	-
FICA	6,556	7,242	8,178	6,808	7,131
Employee Benefits	23,237	32,232	29,290	29,290	21,748
Workmans Compensation	212	300	346	310	270
Personnel Expenditures	123,172	141,841	144,710	128,392	122,363
Supplies - Office	2,227	1,494	2,000	2,000	2,000
Supplies - Computer	241	516	500	500	500
Professional Services	1,325	2,076	1,500	1,500	1,500
Postage	770	1,019	1,250	1,250	1,250
Travel, Lodging, Meals	274		500	500	500
Advert & Legal Notice	515	1,363	1,250	1,250	1,250
Prof Fees Software Cont	-		20,000	-	-
Schools & Training	1,710	403	2,000	2,000	2,000
Dues - Meetings	254		500	500	500
Salary Survey	-			30,000	30,000
Operating Expenditures	7,315	6,872	29,500	39,500	39,500
Expenditures Total	130,488	148,713	174,210	167,892	161,863
% Increase from Prior Year	18.48%	13.97%	17.14%	-3.63%	-7.09%
Revenues					
Miscellaneous Revenue	-	250	-	-	-
Revenues Total	-	250	-	-	-
General Support Required	130,488	148,463	174,210	167,892	161,863
FTE's	2.03	2.19	2.13	2.00	2.00
Personnel Cost per FTE	-	64,768	67,939	64,196	61,181

General Fund

Administrative Functions

Information Systems

2013

	2010	2011	2012	2012	2013
	Actual	Actual	Budget	Estimate	Budget
Expenditures					
Regular Wages	192,345	177,959	136,033	171,042	179,572
Wages/ Vacancy	-	-	67,047	-	-
Yearend Payroll Accrual	735	1,968	-	-	-
FICA	14,494	13,249	10,407	12,832	13,737
Employee Benefits	37,640	54,269	44,611	41,628	64,885
Workmans Compensation	588	600	672	589	521
Personnel Expenditures	245,802	248,045	258,770	226,091	258,714
Supplies - Office	2,558	722	1,325	1,325	1,325
Supplies - Computer	16,557	16,066	17,000	16,112	17,000
Professional Services	630	4,117	-	1,700	-
Postage	137	195	100	100	100
Travel, Lodging, & Meals	2,946	2,627	2,500	2,500	2,500
Repair & Maint/ Office Equipment	-	105	1,000	1,000	1,000
Prof Fees Software	20,136	18,226	19,500	19,500	19,500
Schools & Training	7,822	5,250	7,500	7,500	7,500
Operating Expenditures	51,387	47,308	48,925	49,737	48,925
Expenditures Total	297,189	295,353	307,695	275,828	307,639
% Increase from Prior Year	2%	-1%	4%	-10%	0%
Revenues					
Miscellaneous Revenue	-	1,090	-	129	-
Revenues Total	-	1,090	-	-	-
General Support Required	297,189	294,263	307,695	275,828	307,639
Sales Tax Capital -Total IT	24,128	31,389	25,100	25,090	25,000
Major Capital-Total IT	35,036	74,782	-	2,590	605,833
FTE's	4.03	3.98	4.00	4.00	4.00
Personnel Cost Per FTE	60,993	62,323	64,693	56,523	64,679

General Fund**Administrative Functions
2013****Motor Pool**

	2010 Actual	2011 Actual	2012 Budget	2012 Estimate	2013 Budget
Expenditures					
Fuel Oil & Antifreeze	26,878	37,809	47,250	47,250	47,250
Supplies - Operating	93	83	250	250	250
Insurance & Bonds	-	-	4,000	3,674	4,000
Repair & Maint/Vehicle	11,874	8,560	11,500	11,500	11,500
Operating Expenditures	38,846	46,452	63,000	62,674	63,000
Expenditures Total	38,846	46,452	63,000	62,674	63,000
% Increase from Prior Year	21%	20%	36%	-1%	0%
Revenues					
Motor Pool Fees	46,813	45,204	45,000	45,000	45,000
Revenues Total	46,813	45,204	45,000	45,000	45,000
General Support Required/(Provided)	(7,968)	1,248	18,000	17,674	18,000
Capital Improvements	-	31,199	-	-	150,000

General Fund

**Administrative Functions
2013**

Personnel & Administration

	2010 Actual	2011 Actual	2012 Budget	2012 Estimate	2013 Budget
Expenditures					
Wages / Vacancy	-	-	-	-	225,005
Wages / Severance	129,077	102,439	111,000	68,644	111,000
Yearend Payroll Accrual	3,230	4,914		-	-
FICA	9,863	7,804	8,200	5,152	8,200
Employee Benefits	(6,206)	2,371	35,000	35,000	35,000
Tuition Reimbursement	3,025	14,234	6,000	11,000	6,000
Workmans Compensation	-	(2,093)		-	-
Personnel Expenditures	138,990	129,669	160,200	119,796	385,205
Supplies - Office	-	-	-	-	-
Photocopy Paper	14,135	10,255	15,000	12,000	15,000
Self Insurance Costs	-	-	4,000	4,000	4,000
Fuel & Utility Reserve	-	-	-	-	550,000
R & B Fuel Reserve	-	-	300,000	-	300,000
County Fuel Reserve	-	-	200,000	-	200,000
26th Anniv Date Reserve	-	-	5,000	5,000	5,000
Shredder / Recycle	10,184	7,023	8,000	4,940	8,000
Photocopier Maintenance	20,355	17,128	18,000	13,048	17,000
Postage	12,817	10,617	11,000	11,458	11,000
Printing	2,099	-	2,000	2,000	2,000
Insurance & Bonds	68,924	59,048	94,100	91,885	94,100
Utilities - Electric	60,869	56,457	55,000	55,000	25,000
Utilities - Natural Gas	48,364	49,241	70,000	60,000	59,000
Utilities - Propane	1,356	-	2,000	2,000	2,000
Utilities - Other	255	1,157	1,640	1,186	1,640
Utilities - Water & Sanitation	31,321	30,618	20,000	20,000	18,000
First Transit-Transprt Plan	-	-	-	-	100,000
Dust Control / Road Sta	-	-	-	-	150,000
Flu Vaccine Private	-	-	-	-	33,000
Penalties	(24,922)	-	-	-	-
Operating Expenditures	245,756	241,543	805,740	282,517	1,594,740
Expenditures Total	384,746	371,212	965,940	402,313	1,979,945
% Increase from Prior Year	8%	-4%	160%	-58%	105%
Revenues					
Miscellaneous Revenue	2,255	6,727	-	-	-
Revenues Total	2,255	6,727	-	-	-
General Support Required	382,490	364,485	965,940	402,313	1,979,945
FTE's	-	2.26	2.80	2.80	6.05
Cost per FTE	-	57,376	57,214	42,784	63,670

**General Fund
Administrative Functions
2013**

Planning

	2010 Actual	2011 Actual	2012 Budget	2012 Estimate	2013 Budget
Regular Wages	202,029	156,090	148,631	126,012	134,423
Yearend Payroll Accrual	985	870	-	-	-
FICA	14,665	11,420	11,370	9,244	10,283
Employee Benefits	47,174	40,121	46,396	38,428	46,342
Workmans Compensation	1,994	3,300	2,779	2,314	2,043
Unemployment Insurance	-	1,876	-	-	-
Personnel Expenditures	266,847	213,677	209,176	175,998	193,091
Supplies - Office	2,547	2,516	3,200	3,200	3,200
Supplies - Computer	810	278	1,000	1,000	1,000
Professional Services	7,574	5,494	14,300	14,300	14,300
Postage	6,026	6,761	8,000	8,000	8,000
Travel, Lodging & Meals	800	314	1,000	1,000	1,000
Advert & Legal Notice	1,561	448	1,600	1,600	1,600
Schools & Training	9,236		1,500	1,500	1,500
Planning Fees	6,750	6,161	8,000	8,000	8,000
Soil Conservation District	5,000	5,000	5,000	5,000	5,000
Dues & Meetings	1,031	623	1,200	1,200	1,200
Seed Expense	4,576	3,835	4,000	4,000	4,000
Operating Expenditures	46,016	31,430	48,800	48,800	48,800
Expenditures Total	312,863	245,107	257,976	224,798	241,891
% Increase from Prior Year	6%	-22%	5%	-13%	-6%
Development & Planning Fee	77,546	40,330	30,000	52,000	30,000
Dev & Planning Refunds	(4,000)	(750)	-	-	-
Seed Sales	1,638	1,847	1,500	1,500	1,500
Revenues Total	75,184	41,427	31,500	53,500	31,500
General Support Required	237,679	203,680	226,476	171,298	210,391
FTE's	3.66	2.95	3.00	3.00	3.00
Personnel Cost Per FTE	72,909	72,433	69,725	58,666	64,364

**General Fund
Administrative Functions
2013**

Public Information

	2010 Actual	2011 Actual	2012 Budget	2012 Estimate	2013 Budget
Expenditures					
Regular Wages	9,037	9,114	11,819	8,350	9,570
Yearend Payroll Accrual	330	17	-	-	-
FICA	209	-	-	-	-
Workmans Compensation	-	200	-	20	20
Personnel Expenditures	9,576	9,331	11,819	8,370	9,590
Professional Services	-	-	1,000	-	1,000
Travel, Lodging, Meals	56	-	250	-	250
Operating Expenditures	56	-	1,250	-	1,250
Expenditures Total	9,632	9,331	13,069	8,370	10,840
% Increase from Prior Year	-33.32%	-3.12%	40.06%	-35.96%	-17.05%
General Support Required	9,632	9,331	13,069	8,370	10,840
FTE's	0.22	0.21	0.20	0.20	0.20
Personnel Cost per FTE	-	44,433	59,095	41,850	47,951

2013 Retirement Fund

Retirement Fund Administrative Functions 2013	Retirement Fund				
	2010 Actual	2011 Actual	2012 Budget	2012 Estimate	2013 Budget
Yearend Payroll Accrual	(4,640)	(1,310)	-	-	-
401a Retirement Expense	784,606	560,617	600,000	557,364	600,000
Personnel Services	779,966	559,307	600,000	557,364	600,000
Treasurer Fees	53,279	53,811	45,000	54,000	54,000
Operating Expenditures	53,279	53,811	45,000	54,000	54,000
Expenditures Total	833,245	613,118	645,000	611,364	654,000
% Increase from Prior Year	-4%	-26%	5%	-5%	1%
Revenues					
Property Tax	1,059,238	1,070,856	890,000	896,249	879,000
Delinquent Property Tax	1,955	(111)	-	(214)	-
Interest on Property Ta	-	-	-	2,600	2,300
Specific Ownership Tax	39,333	37,077	25,000	34,000	31,000
Interest on Property Ta	4,220	3,533	-	-	-
Forfeitures	28,805	77,030	-	35,000	-
Revenues Total	1,133,551	1,188,385	915,000	967,635	912,300
General Support Req (Prov)	(300,306)	(575,267)	(270,000)	(356,271)	(258,300)

2013 General Fund – Statutory Departments

**General Fund
Statutory
2013**

Assessor

	2010 Actual	2011 Actual	2012 Budget	2012 Estimate	2013 Budget
Expenditures					
Regular Wages	422,403	398,572	408,178	398,386	401,526
Yearend Payroll Accrual	2,056	4,679		-	-
FICA	31,400	29,381	31,226	29,364	30,528
Employee Benefits	103,510	109,331	126,476	117,972	135,652
Workmans Compensation	5,613	6,500	7,633	5,861	5,808
Personnel Expenditures	564,982	548,464	573,513	551,583	573,513
Supplies - Office	2,764	4,015	6,341	6,341	6,341
Supplies - Computer	2,881	3,683	2,290	2,290	2,290
Postage	1,591	8,357	9,741	9,741	9,741
Travel, Lodging & Meals	4,707	4,430	4,707	4,707	5,207
Advertising & Legal Notice	222	419	1,207	1,207	1,207
Printing	1,326	8,381	8,475	8,475	8,475
Repair & Maint/Office Eq	237	96	421	421	421
Prof Fees Tech Contracts	25,026	26,734	28,000	28,000	28,000
Schools & Training	3,210	2,452	3,210	3,210	4,210
Telephone - Qwest Data	382	394	376	376	376
Dues & Meetings	4,563	1,330	3,500	3,500	3,853
Operating Expenditures	46,909	60,291	68,268	68,268	70,121
Expenditures Total	611,891	608,755	641,781	619,851	643,634
% Increase from Prior Year	-1%	-1%	5%	-3%	0%
Revenues					
Computer/Mapping Fees	1,194	778	-	-	-
Revenues Total	1,194	778	-	-	-
General Support Required	610,697	607,977	641,781	619,851	643,634
FTE's	9.74	9.55	9.80	9.80	9.80
Cost Per FTE	58,006	57,431	58,522	56,284	58,522

**General Fund
Statutory
2013**

Block Grants

	2010 Actual	2011 Actual	2012 Budget	2012 Estimate	2013 Budget
Expenditures					
9 News Health Fair	-	-	-	-	1,000
ADVOCATE-Victim Assist	-	5,000	5,000	5,000	5,000
BEDA- GC Bus & Eco Dev	5,000	-	-	-	-
Bits'N Spurs Gym	-	-	1,000	-	-
GC Blues Society	1,500	1,500	-	-	-
GC Historical Assoc	30,000	27,000	25,000	25,000	25,000
Grand Foundation - Fee	2,500	2,250	2,734	2,734	1,813
Grand Found - Philanthropy Days	-	-	-	-	5,000
Gnd Futures Prev Coali	5,000	-	-	-	-
G Lake Area Historical Soc	-	4,500	-	3,500	-
GL Trailgrooming Inc	5,000	4,000	4,000	4,000	4,000
Heart of the Mtns Hosp	20,000	20,000	18,000	18,000	-
Horizons Special Srvs	8,000	7,200	5,000	5,000	5,000
Kremmling Preschool	-	-	-	5,000	-
Mountain Family Center	12,500	11,250	10,000	10,000	10,000
Middle Park Music Ed	-	-	-	3,500	-
NSCD veterans training prog	-	-	-	-	3,500
Netwrkg Session-D.Lynn	1,000	1,000	1,000	1,000	1,000
Shining Stars Found	5,000	2,500	2,000	2,000	2,000
WP / FV Chmbr of Com	-	-	15,000	15,000	15,000
WP Horseman Associat	-	2,500	-	-	-
WP Ski Education Foundation	-	-	-	-	1,000
Budget Supplemental	-	-	12,483	-	-
Operating Expenditures	95,500	88,700	101,217	99,734	79,313
Expenditures Total	95,500	88,700	101,217	99,734	79,313
% Increase from Prior Year	-48.78%	-7.12%	14.11%	-1.47%	-21.64%
General Support Required	95,500	88,700	101,217	99,734	79,313

**General Fund
Statutory
2013**

Clerk to the Board of County Commissioners

	2010 Actual	2011 Actual	2012 Budget	2012 Estimate	2013 Budget
Expenditures					
Regular Wages	99,198	94,239	92,753	95,104	94,707
Overtime Wages	4,676	1,743	750	750	750
Yearend Payroll Accrual	1,439	1,482		-	-
FICA	7,640	7,004	7,096	7,012	7,245
Employee Benefits	27,456	31,603	36,341	31,534	36,341
Workman's Compensation	224	300	339	271	275
Budget Supplemental	-	-	-	-	-
Personnel Expenditures	140,633	136,371	137,279	134,671	139,318
Supplies - Office	1,667	668	750	750	750
Supplies - Computers	304	759	250	250	250
Professional Services	185	67	200	200	200
Postage	1,105	765	1,000	1,000	1,000
Travel, Lodging, & Meals	537	411	1,000	1,000	300
Advertising & Legal	96	99	100	100	100
Repair & Maint/Office Eq	-	66	150	150	150
Schools & Training	-	625	-	-	700
Dues & Meetings	300	1,352	368	368	368
Operating Expenditures	4,194	4,812	3,818	3,818	3,818
Expenditures Total	144,826	141,183	141,097	138,489	143,136
% Increase from Prior Year	10.1%	-2.5%	-0.1%	-1.8%	1.4%
Revenue					
Miscellaneous Revenue	206		-	-	-
Revenues Total	206	-	-	-	-
General Support Required	144,620	141,183	141,097	138,489	143,136
FTE's	2.48	2.32	2.25	2.25	2.25
Personnel Cost Per FTE	56,707	58,781	61,013	59,854	61,919

**General Fund
Statutory
2013**

Commissioners

	2010 Actual	2011 Actual	2012 Budget	2012 Estimate	2013 Budget
Expenditures					
Regular Wages	175,500	175,500	175,500	175,500	175,500
Yearend Payroll Accrual	727	2,712	-	-	-
FICA	13,334	13,322	13,426	13,322	13,426
Employee Benefits	59,103	65,210	74,773	65,104	74,920
Workmans Compensation	433	600	656	509	509
Personnel Expenditures	249,097	257,343	264,355	254,435	264,355
Supplies - Medical	353	711	500	500	500
Supplies - Office	4,715	3,311	5,500	5,500	5,500
Supplies - Computer	43	675	1,000	500	1,000
Professional Services	62,157	50,557	19,000	22,000	19,000
Audit Fees	47,029	48,684	54,000	54,000	54,000
Postage	615	659	700	700	700
Travel, Lodging, & Meals	23,730	19,259	12,000	12,000	12,000
Advert & Legal Notice	11,406	5,235	8,000	6,000	8,000
Repair & Maint/Office Eq	112	-	-	-	-
Equipment Rental	508	560	1,000	1,000	1,000
Schools & Training	1,377	-	-	-	-
Legal Fees	-	-	56,000	56,000	56,000
Engineering	-	-	5,000	5,000	5,000
Jones CDOT Expense	-	97,600	-	383,400	324,000
Miscellaneous	956	2,917	1,000	1,000	1,000
Annual CAFR & Budget Re	840	540	600	600	600
Abatement Services	-	-	500	500	500
Board of Equal Referee	1,680	1,575	5,000	5,000	5,000
Abatements	-	-	10,000	10,000	10,000
Recycle	19,288	-	10,000	10,000	10,000
CO Sewer-Chgs/Fees	-	3,940	5,000	5,000	5,000
Safety & Safety Equipment	6,122	-	-	-	-
Budget Supplemental	-	-	707,400	-	-
General Operating Expenditures	180,930	236,223	902,200	578,700	518,800
Dues & Meetings	5,543	2,005	2,500	2,500	2,500
Dues - COG QQ Fund	21,500	21,500	21,500	21,500	21,500
Dues - COG Transp I-70	5,700	2,850	-	-	-
Dues - NWCOG General	14,313	14,313	14,635	14,635	14,893
Dues - CCI	11,898	11,898	12,000	12,000	12,000
Dues - NACO	400	400	400	400	400
Dues - Club 20	800	800	800	800	800
Dues & Meetings Expenditures	62,101	53,766	51,835	51,835	52,093

Commissioners - Continued

	2010	2011	2012	2012	2013
	Actual	Actual	Budget	Estimate	Budget
GC Council On Aging	85,000	85,000	85,000	85,800	90,000
Cliffview Assist Living Reserve	-	30,000	50,000	50,000	50,000
GC RHN - ACHES & PAINS	20,000	20,000	20,000	20,000	20,000
GC RHN - Operations	45,000	42,120	42,120	42,120	44,120
First Transit-Meadow Ridge	-	-	15,000	15,000	15,000
DNU-GC Council On Aging	-	-	15,000	-	-
Granby Enterprise Initiative	-	-	-	15,000	40,000
CO West Mental Health	19,800	19,800	29,800	29,800	29,800
GC Housing Authority	85,000	85,000	85,000	85,000	85,000
Grand Beginnings	34,791	31,716	55,000	55,000	67,300
Headwaters Trails	29,466	26,520	26,520	26,520	26,520
Hospice -Heart of Mountains	-	-	-	-	18,000
NWCOGS-BEDA (pass through)	-	1,010	-	-	-
IGA Expenditures	319,057	341,166	423,440	424,240	485,740
Operating Expenditures Total	562,087	631,155	1,377,475	1,054,775	1,056,633
Expenditures Total	811,185	888,498	1,641,830	1,309,210	1,320,988
% Increase from Prior Year	0%	10%	85%	-20%	-20%
Revenues					
NWCOGS-BEDA (pass through)	-	1,010	-	-	-
Jones CDOT Revenue	-	97,600	-	383,400	324,000
Miscellaneous Revenue	6,209	11,071	-	200	-
Budget Supplemental	-	-	707,400	-	-
Revenues Total	6,209	109,681	707,400	383,600	324,000
General Support Required	804,976	778,817	934,430	925,610	996,988
Capital Improvements	1,368	11,145	39,000	28,784	10,000
Capital Improvements	59,432	-	-	-	20,000
FTE's	3.00	3.00	3.00	3.00	3.00
Personnel Cost per FTE's	83,032	85,781	88,118	84,812	88,118

**General Fund
Statutory
2013**

Economic Development

	2010 Actual	2011 Actual	2012 Budget	2012 Estimate	2013 Budget
Expenditures					
Regular Wages	-	-	-	31,163	55,712
FICA	-	-	-	1,953	4,262
Employee Benefits	-	-	-	9,309	20,311
Workmans Compensation	-	-	-	74	162
Budget Supplemental	-	-	42,500	-	-
Personnel Expenditures	-	-	42,500	42,500	80,446
Supplies- Office	-	-	-	150	560
Professional Services	-	-	-	-	20,000
Postage	-	-	-	-	750
Travel, Lodging & Meals	-	-	-	750	4,000
Advert & Legal Notice	-	-	-	-	5,000
Printing	-	-	-	-	500
School & Training	-	-	-	100	-
Telephone - Cellular	-	-	-	-	300
Dues & Meetings	-	-	-	1,000	1,000
County Assessment Grant	-	-	-	-	15,000
Comm Reinvention Program	-	-	-	-	12,000
WP / Fraser Snowball	-	-	-	-	10,000
Operating Expenditures	-	-	-	2,000	69,110
Expenditures Total	-	-	42,500	44,500	149,556
% Increase from Prior Year		0.00%	0.00%	4.71%	251.90%
Revenues					
State Grant					10,000
Operating Revenue	-	-	-	-	10,000
Revenue Total	-	-	-	-	10,000
General Support Required	-	-	42,500	44,500	139,556
FTE's	-	-	-	0.50	1.00
Personnel Cost Per FTE	-	-	-	85,000	80,446

**General Fund
Statutory
2013**

Election Operations

	2010 Actual	2011 Actual	2012 Budget	2012 Estimate	2013 Budget
Expenditures					
Regular Wages	118,393	99,677	123,581	123,581	111,848
Overtime Wages	7,720	4,130	4,000	4,000	4,000
Yearend Payroll Accrual	328	1,636	-	-	-
FICA	7,974	6,079	9,454	9,454	6,408
Employee Benefits	38,388	39,831	46,687	46,687	46,687
Workmans Compensation	546	400	418	2,437	1,373
Unemployment Insurance	2,458	1,811	2,500	-	-
Personnel Expenditures	175,807	153,565	186,640	186,159	170,315
Supplies - Office	18,888	10,243	20,000	20,000	10,000
Supplies - Computer	1,122	1,415	2,000	2,000	2,000
Profesional Services	719	433	-	-	-
Postage	9,808	5,381	10,500	10,500	5,000
Travel, Lodging & Meals	2,542	541	2,750	2,750	750
Advert & Legal Notice	887	225	1,500	1,500	1,500
Repair & Maint/Office Eq	118	66	500	500	500
Prof Fees Software Cont	26,619	28,792	29,000	29,000	29,000
Schools & Training	210	57	500	500	500
Miscellaneous	-	(120)	-	-	-
Dues & Meetings	781	436	750	750	750
Operating Total	65,435	47,469	67,500	67,500	50,000
Expenditures Total	241,242	201,034	254,140	253,659	220,315
% Increase from Prior Year	33.7%	-16.7%	26.4%	-0.2%	-13.3%
Reveneus					
Elections Fees	33,373	44,831	10,000	15,000	10,000
Revenues Total	33,373	44,831	10,000	15,000	10,000
General Support Required	207,869	156,203	244,140	238,659	210,315
FTE's	3.50	3.20	4.38	3.69	3.69
Cost per FTE	50,230	47,989	42,612	50,450	46,156

Grand County Mutual Ditch Co
 Statutory
 2013

Grand County Mutual Ditch Co

	2010 Actual	2011 Actual	2012 Budget	2012 Estimate	2013 Budget
Expenditures					
Payments to GCMD	5,000	5,000	10,000	10,000	10,000
Shares Grant Pass Thru	-	364,000			-
Operating Expenditures	5,000	369,000	10,000	10,000	10,000
Expenditures Total	5,000	369,000	10,000	10,000	10,000
% Increase from Prior Year	-50%	0%	0%	0%	0%
Revenues					
Contributions/Partners	-	364,000	-	-	-
Revenues Total	-	364,000	-	-	-
% Increase from Prior Year					
General Support Required	5,000	5,000	10,000	10,000	10,000

**General Fund
Statutory
2013**

Motor Vehicle Operations

	2010 Actual	2011 Actual	2012 Budget	2012 Estimate	2013 Budget
Expenditures					
Regular Wages	117,861	104,132	106,337	101,402	107,879
Overtime Wages	3,439	2,843	2,000	2,000	2,000
Yearend Payroll Accrual	(1,744)	(38)	-	-	-
FICA	8,560	7,652	8,135	7,380	8,253
Employee Benefits	43,425	40,011	46,071	37,204	46,077
Workman's Compensation	569	400	414	314	313
Unemployment Insurance	9,403	-	-	-	-
Personnel Expenditures	181,512	155,000	162,957	148,300	164,521
Supplies - Office	1,427	505	600	600	600
Supplies - Computer	43	54	-	-	-
Postage	13,063	13,254	13,500	13,500	13,500
Travel, Lodging, & Meals	116	497	500	500	500
Advertising & Legal	-	144	-	-	-
Repairs & Maint/Office	-	66	-	-	-
Prof Fees Software Contract	-	106	-	-	-
Schools & Training	-	247	500	500	500
Miscellaneous	228	277	-	-	-
Dues & Meetings	300	246	350	350	350
Operating Expenditures	15,177	15,398	15,450	15,450	15,450
Expenditures Total	196,689	170,397	178,407	163,750	179,971
% Increase from Prior Year	-1%	-13%	5%	-8%	1%
Revenues					
Specific Ownership Tax A	424,791	343,426	200,000	335,000	305,000
Motor Vehicle Refunds	(5,522)	(3,970)	(2,000)	(7,000)	(2,000)
Revenues Total	358,513	339,456	198,000	328,000	303,000
Gen Support Req / (Provided)	(161,824)	(169,058)	(19,593)	(164,250)	(123,029)
FTE's	3.36	3.20	3.25	3.25	3.25
Cost Per FTE	54,022	48,437	50,141	45,631	50,622

**General Fund
Statutory
2013**

Public Trustee

	2010 Actual	2011 Actual	2012 Budget	2012 Estimate	2013 Budget
Expenditures					
Regular Wages	36,837	43,193	42,804	41,806	42,804
Yearend Payroll Accrual	548	347	-	-	-
FICA	2,818	3,289	3,274	3,172	3,274
Employee Benefits	6,752	8,974	10,330	9,070	10,366
Workmans Compensation	70	100	160	124	124
Personnel Expenditures	47,025	55,903	56,568	54,172	56,568
Supplies - Office	184	85	200	200	200
Professional Services	1,131		1,000	1,000	1,000
Postage	2,447	2,697	2,000	2,000	2,000
Travel, Lodging & Meals	352	300	300	300	300
Dues & Meetings	205	195	300	300	300
Operating Expenditures	4,319	3,276	3,800	3,800	3,800
Total Expenditures	51,344	59,179	60,368	57,972	60,368
% Increase from Prior Year	14.52%	15.26%	2.01%	-3.97%	0.00%
Revenues					
Public Trustee Fees	109,891	87,214	50,000	70,000	45,000
Total Revenues	109,891	87,214	50,000	70,000	45,000
General Support Required	(58,547)	(28,035)	10,368	(12,028)	15,368
FTE's	0.66	0.81	0.78	0.78	0.78
Personnel Cost Per FTE	71,250	69,016	72,523	69,451	72,523

**General Fund
Statutory
2013**

Recording Operations

	2010 Actual	2011 Actual	2012 Budget	2012 Estimate	2013 Budget
Expenditures					
Regular Wages	75,211	76,679	75,506	76,022	77,028
Overtime Wages	1,242	540	1,500	-	1,500
Yearend Payroll Accrual	783	2,354	-	-	-
FICA	5,624	5,493	5,776	4,998	5,893
Employee Benefits	26,529	39,215	46,662	40,644	46,662
Workmans Compensation	195	200	280	223	223
Personnel Expenditures	109,584	124,481	129,724	121,887	131,306
Supplies - Office	1,780	903	1,400	1,400	1,400
Supplies - Computer	32	980	600	600	600
Professional Services	8,195	1,799	1,000	1,000	1,000
Postage	1,675	1,549	2,200	2,200	2,200
Repair & Maint/Office Eq	-	-	-	-	-
Repair & Maint/Office Eq	-	318	-	-	-
Prof Fees Software Cont	-	-	-	-	-
Schools & Training	-	-	-	-	-
Dues & Meetings	400	301	337	337	337
Operating Expenditures	12,100	5,855	5,537	5,537	5,537
Transfer to Capital Impovement	5,767	10,571	9,000	9,000	9,000
Transfer Out Expenditure	5,767	10,571	9,000	9,000	9,000
Expenditures Total	127,451	140,907	144,261	136,424	145,843
% Increase from Prior Year	10%	11%	2%	-5%	1%
Revenues					
Clerk E Filing Fee	9,208	8,723	9,000	8,000	9,000
Clerk Recording Fees	539,391	516,762	280,000	475,000	280,000
Recording Fee Refunds	(1,188)	(1,620)			-
Revenues Total Total	547,411	523,866	289,000	483,000	289,000
General Support (Provided)	(419,961)	(382,959)	(144,739)	(346,576)	(143,157)
Capital Improvements	13,181	11,000	15,000	11,000	21,000
FTE's	2.23	2.33	2.25	2.25	2.25
Personnel Cost Per FTE	49,141	53,425	57,655	54,172	58,358

General Fund**Statutory
2013****Surveyor**

	2010 Actual	2011 Actual	2012 Budget	2012 Estimate	2013 Budget
Expenditures					
Regular Wages	48,000	48,000	48,000	48,000	3,300
Yearend Payroll Accrual	192	389	-	-	-
FICA	3,672	3,510	3,672	1,204	252
Employee Benefits	19,661	21,697	24,885	9,298	10,560
Workmans Compensation	125	800	898	917	63
Personnel Expenditures	71,650	74,395	77,455	59,419	14,176
Supplies - Operating	3,836	3,150	2,000	2,000	2,000
Supplies - Office	2,170	1,973	2,000	2,000	2,000
Supplies - Computer	915	1,148	1,000	1,000	1,000
Postage	235	14	233	25	233
Travel, Lodging & Meals	9,701	-	8,000	8,000	8,000
Repair & Maint/Equipmen	728	957	530	530	530
Dues and Meetings	50	100	45	45	45
Operating Expenditures	18,065	7,343	13,808	13,600	13,808
Surveyor Expenditures Total	89,715	81,738	91,263	73,019	27,984
% Increase from Prior Year	2%	-10%	12%	-20%	-69%
General Support Required	89,715	81,738	91,263	73,019	27,984
FTE's	1.00	1.00	1.00	1.00	1.00
Personnel Cost Per FTE	71,650	74,395	77,455	59,419	14,176

**General Fund
Statutory
2013**

Treasurer

	2010 Actual	2011 Actual	2012 Budget	2012 Estimate	2013 Budget
Expenditures					
Regular Wages	159,997	150,719	150,966	147,644	150,966
Overtime Wages	-	64	-	-	-
Yearend Payroll Accrual	(244)	1,687	-	-	-
FICA	11,892	11,119	11,549	10,828	11,549
Employee Benefits	50,428	56,660	65,003	56,456	65,124
Workmans Compensation	393	500	559	438	438
Personnel Expenditures	222,466	220,749	228,077	215,366	228,077
Supplies - Operating	6,301	4,421	5,715	7,160	10,168
Supplies - Office	-	35	-	-	-
Supplies - Computer	360	1,421	1,200	1,200	1,200
Professional Services	21	-	-	-	-
Postage	2,537	11,166	13,000	13,000	13,000
Travel, Lodging, & Meals	616	3,134	2,000	3,000	3,000
Advertising & Legal Notice	11,963	4,215	12,110	5,000	5,000
Repair & Maint/Equipmen	7,417	7,463	6,825	6,000	8,475
Prof Fees Tech Contract	18,677	19,769	26,000	26,000	16,502
Miscellaneous	26	-	1,000	1,000	1,000
Dues & Meetings	600	441	600	600	600
Operating Expenditures	48,518	52,065	68,450	62,960	58,945
Total Expenditures	270,984	272,814	296,527	278,326	287,022
% Increase from Prior Year	-8.12%	0.68%	8.69%	-6.14%	-3.21%
Revenues					
County Treasurer Fees	1,863,135	1,890,742	1,260,000	1,500,000	1,300,000
Tax Sale Premiums	29,272	31,458	6,000	6,000	6,000
Interest Earnings	225,381	193,905	100,000	100,000	100,000
Advertise Delinquent Tax	19,110	6,257	18,000	6,000	6,000
Miscellaneous Revenue	-	1,201	-	-	-
Total Revenues	2,136,898	2,123,563	1,384,000	1,612,000	1,412,000
General Support Required	(1,865,914)	(1,850,749)	(1,087,473)	(1,333,674)	(1,124,978)
Capital Expenditures	-	-	25,000	24,700	-
FTE's	3.29	3.20	3.22	3.22	3.22
Personnel Cost per FTE	67,619	68,984	70,831	66,884	70,831

**General Fund
Statutory
2013**

Water Protection

	2010 Actual	2011 Actual	2012 Budget	2012 Estimate	2013 Budget
Expenditures					
Regular Wages	70,458	63,249	62,958	62,764	62,958
Overtime Wages	291	170	-	-	-
Yearend Payroll Accrual	161	779	-	-	-
FICA	5,080	4,400	4,816	4,500	4,816
Employee Benefits	12,743	17,751	20,339	17,714	20,393
Workmans Compensation	126	200	236	183	183
Personnel Expenditures	88,858	86,548	88,349	85,161	88,349
Professional Services	81,542	5,810	5,000	-	5,000
Travel, Lodging & Meals	792	948	1,400	1,400	1,400
Legal Fees	536,958	472,243	400,000	400,000	400,000
Engineering	98,545	60,437	35,000	35,000	35,000
Dues & Meetings	3,846	650	2,000	2,000	2,000
Water Monitoring	65,861	61,632	80,000	80,000	80,000
Stream Management	202,836	92,926	40,000	98,000	60,000
Fraser Sediment Pond	-	234,243	-	-	-
CBT Nutrient Monitoring	15,000	24,973	30,000	20,000	30,000
Granby Pump Back	78,450	-	75,000	-	75,000
Special Projects	37,400	-	10,000	10,000	10,000
Wild and Scenic	2,000	-	2,000	2,000	2,000
Mediation Services	6,853	2,456	2,000	2,000	-
GCWIN	11,000	11,827	10,000	10,000	10,000
EGWQ Board	13,338	13,337	13,338	4,000	8,000
Appraisal Process	20,000	67,175	50,000	50,000	50,000
Rec In Channel Diverson	-	59,710	75,000	75,000	500,000
Learning By Doing	-	-	25,000	25,000	25,000
Budget Supplemental	-	-	58,000	-	-
Operating Expenditures	1,174,421	1,108,367	913,738	814,400	1,293,400
Expenditures Total	1,263,279	1,194,915	1,002,087	899,561	1,381,749
% Increase from Prior Year	27.79%	-5.41%	-16.14%	-10.23%	37.89%

Water Protection – Continued

	2010	2011	2012	2012	2013
	Actual	Actual	Budget	Estimate	Budget
Revenues					
Federal Grant	-	-	-		
State Grant	-	-	-		
State CWCB Grant Revenue	100,000	187,900	-	-	500,000
Local Grant Revenue	5,333	-	-	-	-
NCWCD Donation	16,300	8,474	-	-	-
Algae Monitoring Project	2,667	12,910	16,000	16,000	16,000
Stream Management Revenue	22,618	31,300	-	39,000	-
Miscellaneous Rev	320	20,000	-	-	-
Denver Water Donation	100,000	-	-	20,000	-
Northern Misc Donation	1,700	-	-	15,000	-
Budget Supplemental	-	-	38,000	-	-
Revenues Total	248,938	260,584	54,000	90,000	516,000
Capital Improvements	-	-	-	-	-
Capital Improvements	-	-	-	-	100,000
FTE's	1.16	1.03	1.00	1.00	1.00
Personnel Cost Per FTE	76,602	84,027	88,349	85,161	88,349

2013 General Fund – Judicial Departments

General Fund Judicial Services 2013	Court Security Operations				
	2010 Actual	2011 Actual	2012 Budget	2012 Estimate	2013 Budget
Expenditures					
Regular Wages	80,717	74,683	73,968	56,486	68,833
Overtime Wages	1,750	1,156	2,000	3,154	2,000
Yearend Payroll Accruals	153	1,548		-	-
FICA	5,970	5,461	5,659	4,023	5,266
Employee Benefits	27,321	31,073	36,460	23,872	36,441
Workmans Compensation	2,675	3,000	3,580	3,426	1,824
Personnel Expenditures	118,586	116,921	121,667	90,961	114,363
Uniforms	-	429	-	200	450
Supplies - Operating	919	319	900	200	450
Operating Expenditures	919	748	900	400	900
Transfer to Sales Tax Capital	-	-	-	-	-
Transfer to Major Capital	41,265	-	-	47,974	-
Budget Supplemental	-	-	48,000	-	-
Transfers Out Total	41,265	-	48,000	47,974	-
Court Security Exp Total	160,770	117,669	170,567	139,335	115,263
% Increase from Prior Year	39%	-27%	45%	-18%	-32%
Revenues					
State Grant Revenue	41,265	-	-	47,974	-
Budget Supplemental	-	-	48,000	-	-
Revenue Total	41,265	-	48,000	47,974	-
General Support Required	119,505	117,669	122,567	91,361	115,263
Capital Improvements	41,265	-	48,000	47,974	-
FTE's	1.90	2.59	1.80	1.49	1.80
Cost Per FTE	62,414	45,143	67,593	61,048	63,535

**General Fund
Judicial Services
2013**

District Attorney Operations

	2010 Actual	2011 Actual	2012 Budget	2012 Estimate	2013 Budget
GC - Staff Salaries	284,252	291,272	306,168	306,168	306,168
GC - FICA	19,670	19,770	23,421	23,421	23,421
GC - Medical/Dental/Disability Ins	43,778	47,982	61,427	59,079	66,474
GC - Retirement Contrib	12,449	12,958	17,277	17,277	17,277
GC - PERA	3,742	3,969	4,458	4,458	5,697
GC - Workers Comp	679	646	1,620	1,620	1,620
GC - Contract PT Wages	391	500	1,000	1,000	1,000
GC - Accounting & Audit	2,715	3,087	4,500	4,500	4,500
GC - Office Supplies	5,584	4,765	5,000	5,000	5,000
GC - Office Equip, Main	3,687	2,563	4,200	4,200	4,200
GC - Telephone - Office	5,366	5,218	5,000	5,000	5,000
GC - Computer Software,	3,707	1,560	3,000	3,000	3,000
GC - Printing	936	117	1,000	1,000	1,000
GC - Postage	3,517	2,381	3,500	3,500	3,500
GC - Books,Publication,	414	122	500	500	500
GC - Investigator Suppl	317	294	500	500	500
GC - Photograph & Graph	98	-	200	200	200
GC - Travel	6,000	5,769	6,000	6,000	6,000
GC - Witness Expenses	3,500	3,889	3,500	3,500	3,500
GC - Misc Trial Expense	3,410	2,517	3,000	3,000	3,000
GC - Transcripts	547	362	500	500	500
GC - Vehicle Maint & Mi	675	268	800	800	800
GC - Vehicle & Liab Ins	6,633	-	-	-	-
GC - Prof Liab Ins	833	3,946	-	-	-
GC - CDAC Assessment	3,789	3,368	4,600	4,600	4,600
GC - Professional Dues	800	732	800	800	800
GC - Training/Tuition	1,730	2,079	2,000	2,000	2,000
GC - Training Room & Bo	2,046	2,230	2,200	2,200	2,200
Expenditures Total	421,266	422,364	466,171	463,823	472,457
% Increase from Prior Year	-13.24%	0.26%	10.37%	-0.50%	1.35%
DA Fees	52,608	57,543	56,015	66,420	60,597
Revenues Total	52,608	57,543	56,015	66,420	60,597
General Support Required	368,658	364,821	410,156	397,403	411,860

**General Fund
Judicial Services
2013**

New Judicial Center

	2010 Actual	2011 Actual	2012 Budget	2012 Estimate	2013 Budget
Expenditures					
Regular Wages	17,910	11,448	11,632	10,094	11,604
Overtime Wages	-	201	190	190	190
Yearend Payroll Accrual	(283)	(82)		-	-
FICA	1,370	891	890	772	890
Employee Benefits	-	305	44	-	44
Workmans Compensation	471	500	544	580	571
Personnel Expenditures	19,468	13,263	13,300	11,636	13,300
Supplies - Operating	3,169	987	3,290	2,189	3,290
Prof Serv - Window Washing	-	885	900	915	915
Prof Serv - HVAC Maint	8,820	11,909	9,255	9,255	9,255
Prof Serv - Security System	314	209	1,000	1,000	1,000
Prof Serv - Elevator Maint	3,282	3,250	3,800	3,800	3,800
Professional Services	419	628	500	502	500
Insurance & Bonds	15,022	17,600	15,500	10,759	15,500
Repair & Maint/Site Imp (gardens)	7,794	4,403	5,000	360	5,000
Repair & Maint/Building	990	2,862	2,000	2,000	2,000
Telephone - Qwest Basic	2,129	2,125	2,200	2,200	2,200
Utilities - Electric	47,740	45,414	40,000	55,000	55,000
Utilities - Natural Gas	1,971	1,099	2,200	1,178	2,200
Utilities - Water & Sanitation	27,868	27,924	35,000	30,000	35,000
Operating Expenditures	119,518	119,295	120,645	119,158	135,660
Expenditures Total	138,985	132,558	133,945	130,794	148,960
% Increase from Prior Year	-28.93%	-4.62%	1.05%	-2.35%	11.21%
General Support Required	138,985	132,558	133,945	130,794	148,960
Capital Improvements	1,160	-	-	-	-
FTE's	0.76	0.49	0.50	0.50	0.50
Personnel Cost Per FTE	-	27,067	26,600	23,272	26,599

2013 General Fund – Public Health Departments

General Fund
Public Health
2013

Building Inspection

	2010 Actual	2011 Actual	2012 Budget	2012 Estimate	2013 Budget
Expenditures					
Regular Wages	367,735	324,543	290,094	290,625	290,094
Yearend Payroll Accrual	2,245	1,481	-	-	-
FICA	27,158	24,048	22,192	21,580	22,192
Employee Benefits	88,558	88,416	94,490	81,172	94,435
Workman's Compensation	5,577	5,300	6,280	5,541	6,334
Personnel Expenditures	491,274	443,788	413,056	398,918	413,056
Supplies - Office	2,938	1,418	3,560	3,560	3,560
Supplies - Computer	1,305	1,437	720	720	720
Postage	469	321	550	550	550
Travel, Lodging, and Meals	1,949	1,889	455	455	455
Printing	192	-	300	300	300
Repair & Maint/Vehicle	1,644	1,766	1,982	1,982	1,982
Prof Fees Software Contract	53	315	-	-	-
Schools & Training	870	850	2,950	2,950	2,950
Dues & Meetings	285	265	300	300	300
Operating Expenditures	9,703	8,261	10,817	10,817	10,817
Expenditures Total	500,977	452,049	423,873	409,735	423,873
% Increase from Prior Year	0.41%	-9.77%	-6.23%	-3.34%	0.00%
Revenues					
Building & Sanitation Permits	255,035	265,632	185,000	160,000	160,000
Contractor Licensing Fee	28,815	15,245	15,000	10,000	10,000
Building Refunds	(1,063)	(919)	-	-	-
Miscellaneous	-	307	-	-	-
Revenues Total	282,787	280,265	200,000	170,000	170,000
General Support Required	218,190	171,784	223,873	239,735	253,873
FTE's	7.61	6.76	6.00	6.00	6.00
Personnel Cost Per FTE	64,556	65,649	68,843	66,486	68,843

**General Fund
Public Health
2013**

Home Care

	2010 Actual	2011 Actual	2012 Budget	2012 Estimate	2013 Budget
Expenditures					
Regular Wages	64,793	66,575	66,183	66,636	66,183
Overtime Wages	210	10	-	-	-
Wages / Vacancy	-	-	13,055	-	-
Yearend Payroll Accrual	883	888	-	-	-
FICA	4,882	4,989	5,063	5,030	5,063
Employee Benefits	11,386	22,247	24,503	22,082	24,131
Workmans Compensation	-	400	2,400	2,261	2,726
Personnel Expenditures	82,154	95,109	111,204	96,009	98,104
Marketing	313	197	200	250	200
Mileage Private	-	11	100	100	100
Mileage HMK/PCP	163	58	200	200	175
Fuel Oil & Antifreeze	2	-	-	-	-
Motor Pool Vehicle Char	8,774	11,335	6,000	12,000	7,000
Uniforms	33	51	100	100	100
Supplies - Operating	259	-	300	100	265
Supplies - Office	677	262	500	500	400
Supplies - Computer	65	293	180	180	180
Professional Services	197	-	200	200	150
Consultation	561	693	700	700	500
Photocopier Maintenance	95	-	-	-	-
Postage	9	59	100	100	75
Travel, Lodging & Meals	52	117	200	200	175
Advert & Legal Notice	91	410	200	200	175
Printing	271	193	200	200	175
Insurance & Bonds	-	-	170	155	155
Repair & Maint/Building	18	1	50	50	50
Repair & Maint/Office E	14	-	50	50	50
Prof Fees Tech Contract	82	59	100	100	75
Schools & Training	439	244	400	400	400
Telephone - Qwest Basic	300	-	300	300	300
Telephone - Qwest Long	100	-	100	100	100
Utilities - Electric	100	77	100	100	100
Utilities - Natural Gas	240	82	240	240	240
Utilities - Water & San	260	106	260	260	260
Miscellaneous	13	10	25	25	25
Dues, Licenses & Meetings	80	163	1,000	1,000	600
Patient supplies - Bill	19	-	250	250	200
Patient Supplies -Non-B	73	67	100	100	100
Operating Expenditures	13,300	14,488	12,325	18,160	12,325
Expenditures Total	95,454	109,597	123,529	114,169	110,429
% Increase from Prior Year	109%	15%	13%	-8%	-11%

Home Care – Continued

	2010 Actual	2011 Actual	2012 Budget	2012 Estimate	2013 Budget
Revenues					
Home Care - Medicaid	18,988	25,164	20,000	18,000	20,000
Home Care - Private Pay	2,805	6,462	2,500	2,000	2,500
Revenues Total	21,793	31,626	22,500	20,000	22,500
FTE's	2.24	2.34	2.65	2.27	2.30
Personnel Cost Per FTE	36,676	40,645	41,964	42,295	42,654

**General Fund
Public Health
2013**

Home Health Operations

	2010 Actual	2011 Actual	2012 Budget	2012 Estimate	2013 Budget
Regular Wages	290,276	262,166	264,807	225,368	263,974
Overtime Wages	5,241	402	-	-	-
On Call Wages	18,863	22,136	26,571	25,878	26,571
Wages / Vacancy	-	-	76,789	-	-
Yearend Payroll Accrual	2,697	(1,508)	-	-	-
FICA	23,188	20,258	20,258	18,672	20,370
Employee Benefits	35,844	66,158	69,340	43,830	60,942
Workman's Compensation	7,568	1,700	9,250	8,722	7,359
Unemployment Insurance	2,207	-	-	-	-
Personnel Expenditures	385,884	371,312	467,015	322,470	379,217
Marketing	1,200	929	1,000	1,000	1,000
Mileage RN	517	475	450	1,000	1,000
Mileage CNA	-	-	75	75	75
Mileage PT	2,082	339	1,300	1,000	750
Motor Pool Vehicle Charges	18,926	18,499	16,029	16,029	16,029
Uniforms	251	280	250	250	250
Office Supplies	3,069	2,856	3,000	3,000	3,000
Computer Supplies & Maint	906	679	600	600	600
Professional Services	742	1,950	2,000	2,000	2,000
Consultation	12,709	15,686	11,750	11,750	11,750
Photocopier Maintenance	756	-	-	-	-
Postage	880	537	800	600	600
Travel, Lodging & Meals	2,335	1,711	1,000	1,000	1,000
Advert & Legal Notice	1,282	2,936	800	800	800
Printing	824	570	1,100	1,100	1,100
Insurance & Bonds	-	-	680	618	680
Repairs & Maint Building	346	367	300	300	300
Repairs & Maint Office Equip	300	-	86	86	86
Prof Fees Software Contr	1,343	3,312	7,800	7,800	7,800
Schools & Training	4,156	3,973	4,025	4,025	4,025
Telephone - Basic	1,680	2,144	2,112	2,112	2,112
Telephone - Long Dist	266	323	350	350	350
Utilities- Electric	877	697	1,000	1,000	1,000
Utilities - Trash Removal	500	-	450	450	450
Utilities - Natural Gas	471	659	741	741	741
Utilities - Water & Sanitation	666	847	526	526	526
Miscellaneous	33	20	100	100	100
Dues, Licenses & Meetings	979	946	3,065	3,065	3,065
Patient Supplies - Bill	3,361	2,589	2,000	2,000	3,000
Patient Supplies - Non-Bi	1,960	1,168	2,000	2,000	1,200
Operating Expenditures	63,417	64,492	65,389	65,377	65,389
	449,301	435,804	532,404	387,847	444,606
% Change from Prior Year	16%	-3%	22%	-27%	-16%

Home Health Operations – Continued

	2010 Actual	2011 Actual	2012 Budget	2012 Estimate	2013 Budget
Revenues					
Home Health - Medicaid	22,972	1,559	6,000	8,000	6,000
Home Health - Medicare	192,186	92,177	115,000	90,000	115,000
Home Health - Other	48,196	56,289	15,000	25,000	15,000
Miscellaneous	816	28	-	-	-
Revenues Total	264,170	164,053	136,000	123,000	136,000
General Support Required	185,131	271,751	396,404	264,847	308,606
FTE's	6.02	7.56	7.20	7.20	5.50
Personnel Cost Per FTE	64,100	49,115	64,863	44,788	68,948

**General Fund
Public Health
2013**

Landfill Closing Costs

	2010 Actual	2011 Actual	2012 Budget	2012 Estimate	2013 Budget
Regular Wages	-	1,995	3,903	3,903	2,440
Overtime Wages	-	-	176	-	-
Yearend Payroll Accrual	-	-	-	-	-
Wages Offset- R&B	-	-	580	40,000	40,000
FICA	-	147	299	299	187
Employee Benefits	-	592	1,756	1,756	1,151
Workmans Compensation	-	-	400	475	164
Personnel Expenditures	-	2,734	7,114	46,433	43,942
Fuel Oil & Antifreeze	-	-	3,000	3,000	3,000
Supplies - Operating	-	-	2,000	2,000	2,000
Professional Services	-	14,318	150,000	150,000	150,000
Travel, Lodging & Meals	-	-	2,000	2,000	2,000
Insurance & Bonds	-	-	5,000	5,000	5,000
R & Maint Site	-	-	10,000	10,000	10,000
Repair & Maint/ Equip	-	-	2,000	2,000	2,000
Rental Equip	-	-	10,000	10,000	10,000
Utilities - Electric	-	-	3,000	3,000	3,000
Engineering	-	1,219	-	-	-
Noxious Weed Spraying	-	-	2,000	2,000	2,000
Dues & Meetings	-	-	200	200	200
Treasurer Fees	-	-	66,000	-	-
Landfill Closing Costs	-	-	705,780	6,000	705,780
Safety & Safety Equip	-	-	1,000	1,000	1,000
Operating Expenditures	-	15,537	961,980	196,200	895,980
Transfer to Sales Tax	-	-	6,600,000	-	-
Transfers Out Total	-	-	6,600,000	-	-
Expenditures Total	-	18,271	7,569,094	242,633	939,922
% Increase from Prior Year		N/A	41327%	587%	0%
Revenue					
New Capital Leases	-	-	6,600,000	-	-
Revenues Total	-	-	6,600,000	-	-
General Support Required	-	18,271	969,094	242,633	939,922
Capital Expenditures	-	90,230	6,600,000	1,200,000	1,000,000
FTE's	-	0.05	-	0.70	0.70
Personnel Cost Per FTE	-	-	-	66,333	62,775

**General Fund
Public Health
2013**

Public Health

	2010 Actual	2011 Actual	2012 Budget	2012 Estimate	2013 Budget
Regular Wages	371,036	338,040	351,727	340,036	341,955
Overtime Wages	6,878	64	-	-	-
Yearend Payroll Accrual	708	3,572	-	-	-
FICA	28,070	25,085	26,907	25,242	26,160
Employee Benefits	80,038	95,730	121,280	97,950	114,221
Workmans Compensation	1,426	2,100	4,050	3,816	3,349
Unemployment Insurance	2,420	-	-	-	-
Personnel Expenditures	490,576	464,591	503,964	467,044	485,685
Fuel, Oil, & Antifreeze	13	-	-	-	-
Motor Pool Vehicle Charges	2,617	3,532	2,200	2,200	2,200
Uniforms	168	-	130	130	130
Supplies - Office	2,804	1,754	2,000	2,000	2,000
Supplies - Computers	705	830	800	800	800
Professional Services	154	61	250	250	250
Postage	733	827	900	800	900
Travel, Lodging, & Meals	3,716	1,828	2,500	2,500	2,500
Advert & Legal Notices	1,260	942	1,100	1,100	1,100
Printing	207	-	200	-	200
Insurance & Bonds	-	-	1,700	1,546	1,700
Repair & Maint/Building	395	355	300	300	300
Repair & Maint/Office Equip	405	-	100	100	100
Prof Fees Tech Contract	-	30	50	50	50
Schools & Training	3,065	2,055	2,500	2,500	2,500
Telephone - Basic	1,295	1,284	1,280	1,280	1,280
Telephone - Long Dist	313	252	250	200	222
Utilities - Electric	1,026	1,041	1,000	1,100	1,000
Utilities - Trash Removal	907	358	1,000	1,000	800
Utilities - Natural Gas	811	824	796	800	800
Utilities - Water & Sanitation	1,056	1,059	526	1,000	750
Miscellaneous	97	10	30	53	30
Dues & Meetings	1,062	596	800	600	800
GCRHN - Rural Health Net	10,000	-	-	-	-
Vaccine/Medications	3,427	2,068	4,000	4,000	4,000
Clinic Supplies	1,365	408	2,500	2,500	2,500
Flu Shot Expenditure	12,675	12,299	14,000	14,000	14,000
Community Health	1,745	880	1,000	1,000	1,000
Operating Expenditures	52,021	33,293	41,912	41,809	41,912

Public Health – Continued

	2010	2011	2012	2012	2013
	Actual	Actual	Budget	Estimate	Budget
Cavity Free @ 3	290	-	-	-	-
CSBG Grant	10,037	4,856	-	-	-
CSBG ARRA	19,933	-	-	-	-
Bio Terrorism Grant	41,588	5,972	8,600	9,000	8,600
WIC expenditures	1,835	2,786	2,000	2,000	2,000
Pandemic Flu Expense	7,875	-	-	-	-
IZ Contract State Expense	5,057	9,907	7,000	7,000	7,000
Reach Out and Read	-	42	200	-	200
Grant / Contract Expenditures	86,615	23,563	17,800	18,000	17,800
Total Non-Personnel Expenditures	138,636	56,856	59,712	59,809	59,712
Trsf to Sales Tax Capital	-	-	-	7,500	-
Trsf to Major Capital	33,976	-	-	-	-
Transfer Expense Total	33,976	-	-	7,500	-
Expenditures Total	663,188	521,447	563,676	534,353	545,397
	25.9%	-21.4%	8.1%	-5.2%	-3.2%
Revenues					
State Grant Revenue	10,000	-	-	-	-
Bio-Terrorism Grant	78,156	17,161	17,587	18,986	17,587
TBI	1,520	1,120	-	-	-
Health Assessment	-	-	-	7,500	-
CSBG Grant	10,078	4,832	-	-	-
CSBG ARRA	19,917	-	-	-	-
RIZO Fed	-	-	-	15,000	-
MCH Contract	832	-	832	832	4,363
Flu Vaccine Medicare / M	3,259	3,212	4,000	4,000	4,000
HCP Contract	3,882	1,957	3,304	3,304	-
IZ Contract Core Services	5,328	7,181	3,500	3,935	3,500
IZ Contact - State	14,203	9,824	9,941	9,716	9,716
PHN Contract	35,111	34,210	33,157	33,157	30,853
Pandemic Flu Grant	46,555	-	-	-	-
TB Grant	604	612	-	-	-
VFC/AFIX Vaccines	-	-	-	3,150	-
WIC Contract	45,501	27,355	35,310	40,537	39,167
PHN - Misc Govt Grant	851	-	-	-	-
Budget Supplemental	-	-	-	-	-
Cavity Free @ 3	-	-	-	-	-
Flu Vaccine Private	10,773	13,164	12,000	12,000	12,000
Adult Health	5,178	5,106	4,000	4,000	2,000
Child Health	2,288	2,233	1,200	1,200	600
Miscellaneous	1,122	1,300	-	455	-
Revenues Total	295,158	129,267	124,831	157,772	123,786
General Support Required	368,030	392,181	438,845	376,581	421,611
Capital Expenditures	33,976	-	25,000	25,000	9,000
FTE's	7.18	6.53	7.15	7.15	6.80
Personnel Cost Per FTE	68,319	71,147	70,484	65,321	71,424

**General Fund
Public Health
2013**

Senior Services Nutrition

	2010 Actual	2011 Actual	2012 Budget	2012 Estimate	2013 Budget
Expenditures					
Regular Wages	63,880	65,069	64,281	69,764	71,160
Overtime Wages	30	32	-	-	-
Yearend Payroll Accrual	683	1,063	-	-	-
FICA	4,463	4,332	4,917	4,810	5,444
Employee Benefits	13,726	18,434	15,801	19,416	19,854
Workman's Compensation	570	400	1,000	942	1,345
Personnel Expenditures	83,352	89,330	85,999	94,932	97,804
Marketing	381	160	200	200	200
Food Purchases	21,695	13,672	14,000	14,000	14,000
Motor Pool Vehicle Charge	214	72	300	4,500	4,500
Uniforms	-	6	100	100	100
Supplies - Operating	1,855	3,435	3,880	3,880	3,880
Supplies - Office	342	48	350	350	350
Supplies - Computer	213	338	500	500	500
Professional Services	1,500	1,847	1,300	1,300	1,300
Postage	6	5	-	-	-
Travel, Lodging, & Meals	4,853	2,550	4,500	800	300
Advert & Legal Notice	-	-	50	50	50
Printing	162	-	100	100	100
Insurance & Bonds	-	-	170	154	170
Repair & Maint/Building	2,306	1	25	25	25
Repair & Maint/Office Equip	14	-	25	25	25
Prof Fees Tech Cont	-	44	-	-	-
Schools & Training	637	13	250	250	250
Telephone - Qwest Basic	150	-	150	150	150
Telephone - Qwest Long	30	-	30	30	30
Utilities - Electric	50	77	50	50	50
Utilities - Natural Gas	100	82	100	100	100
Utilities - Water & Sant	130	106	130	130	130
Miscellaneous	22	10	75	75	75
Dues & Meetings	100	-	100	100	100
Operating Expenditures	34,760	22,466	26,385	26,869	26,385
Expenditures Total	118,112	111,796	112,384	121,801	124,189
% Increase from Prior Year	32%	-5.35%	0.53%	8.38%	10.50%

Senior Services Nutrition – Continued

	2010 Actual	2011 Actual	2012 Budget	2012 Estimate	2013 Budget
Revenues					
State Grant Revenue	2,631	1,246	-	233	-
State Congregate Grant Rev	10,221	7,160	8,500	8,500	6,921
State Home Delivery Grant Rev	3,276	1,933	-	12,000	4,614
Title III C-1 Grant Rev	19,545	21,058	16,800	20,800	15,441
Title III C-2 Grant Rev	8,898	3,367	-	-	10,294
NSIP	3,816	3,775	-	3,769	-
Miscellaneous Revenue	8,602	9,067	-	3,487	-
Revenues Total	56,989	47,606	25,300	48,789	37,270
General Support Required	61,123	64,190	87,084	73,012	86,919
FTE's	2.24	2.66	2.40	2.65	2.65
Personnel Cost Per FTE	37,211	33,583	35,833	35,823	36,907

2013 General Fund – Public Safety Departments

General Fund Public Safety 2013	Alcohol Control & Education				
	2010 Actual	2011 Actual	2012 Budget	2012 Estimate	2013 Budget
Expenditures					
Regular Wages	-	1,320	-	200	-
Overtime Wages	781	616	2,000	-	-
Yearend Payroll Accrual	-	-	-	-	-
FICA	58	46	150	-	-
Employee Benefits	130	178	-	-	-
Workmans Compensation	-	-	-	90	-
Personnel Expenditures	969	2,160	2,150	290	-
Supplies - Operating	-	-	-		
Supplies - Office	-	-	-		
Supplies - Computer	-	-	-		
Professional Services	-	150	-		-
Travel, Lodging, Meals	-	-	-		-
Schools & Training	-	-	-		-
Detox Program	7,038	8,000	8,000	8,000	8,000
Contractual Services	-	-	-		
Budget Supplemental	-	-	-	-	
Operating Expenditures	7,038	8,150	8,000	8,000	8,000
Alcohol Control Total Expenses	8,007	10,310	10,150	8,290	8,000
% Increase from Prior Year	-22.70%	28.77%	-1.55%	-19.59%	-21.18%
Revenues					
Federal Grant Revenue	-	1,456	-	-	-
State Grant Revenue	781	580	500	-	-
DUI - Leaf	5,327	3,783	5,000	4,000	4,000
Alcohol Ed Revenue Total	6,108	5,819	5,500	4,000	4,000
General Support Required	1,899	4,491	4,650	4,290	4,000
Capital Improvements	-	-	-	-	-
Capital Improvements	-	-	-	-	-
FTE's	0.01	0.92	0.03	-	-
Cost Per FTE	84,261	2,348	71,667	-	-

**General Fund
Public Safety
2013**

Animal Control

	2010 Actual	2011 Actual	2012 Budget	2012 Estimate	2013 Budget
Expenditures					
Regular Wages	124,942	118,657	120,411	113,751	120,411
Overtime Wages	1,774	1,819	3,000	532	3,000
Yearend Payroll Accrual	383	1,284		-	-
FICA	9,697	9,144	9,211	8,507	9,211
Employee Benefits	28,186	41,175	50,353	42,168	50,712
Workmans Compensation	2,262	3,000	3,550	2,357	3,191
Personnel Expenditures	167,244	175,079	186,525	167,316	186,525
Fuel Oil & Antifreeze	7,986	10,221	10,000	10,000	10,000
Tags	223	251	320	300	320
Dog Food	500	483	500	500	500
Uniforms	601	829	700	700	700
Supplies - Operating	1,666	1,462	1,900	1,800	1,900
Supplies - Computer	440	236	300	300	300
Prof Service-HVAC Maint	1,275	3,132	4,000	4,000	4,000
Professional Services	481	172	600	500	600
Insurance & Bonds	-	-	600	525	600
Repair & Maint/Building	4,275	1,995	3,500	3,500	3,500
Repair & Maint/Vehicle	2,025	1,639	2,000	2,000	2,000
Schools & Training	141	103	300	450	300
Telephone - Qwest Basic	1,487	976	1,800	1,000	1,800
Utilities - Electric	2,250	2,259	2,500	2,700	2,500
Utilities - Trash Removal	1,861	540	540	1,080	540
Utilities - Natural Gas	2,025	2,174	2,500	2,300	2,500
Animal Shelter Rental	7,000	8,000	8,000	8,000	8,000
Operating Expenditures	34,236	34,472	40,060	39,655	40,060
Trsf to Sales Tax	-	-	-	4,460	-
Budget Supplemental	-	-	5,200	-	-
Animal Total Transfers Out	-	-	5,200	4,460	-
Total Expenditures	201,480	209,550	231,785	211,431	226,585
% Increase from Prior Year	2.16%	4.01%	10.61%	-8.78%	-2.24%

Animal Control – Continued

	2010 Actual	2011 Actual	2012 Budget	2012 Estimate	2013 Budget
Revenues					
Federal Grant Revenue	-	-	-	4,840	-
Animal Control-Licenses	4,798	4,591	5,000	5,000	5,000
Animal Control - Fines	9,205	6,740	8,500	6,500	6,500
Animal Adoption Fees	2,150	2,180	2,500	2,500	2,500
Animal Control - Rabies	542	96	-	-	-
Animal Donations	430	161	400	1,800	400
Budget Supplemental	-	-	5,200	-	-
Total Revenues	17,125	13,768	21,600	20,640	14,400
General Support Required	184,355	195,783	210,185	190,791	212,185
Capital Improvements	-	-	-	-	-
FTE's	3.08	3.71	3.00	3.09	3.00
Cost Per FTE	54,300	47,191	62,175	54,148	62,175

**General Fund
Public Safety
2013**

Contract Security

	2010 Actual	2011 Actual	2012 Budget	2012 Estimate	2013 Budget
Expenditures					
Regular Wages	30,355	21,403	21,714	19,000	19,000
Yearend Payroll Accrual	753	(414)	-	-	-
FICA	2,064	1,303	1,172	1,400	1,400
Employee Benefits	2,911	4,695	4,292	4,000	4,000
Workman's Compensation	-	-	-	979	857
Personnel Expenditures	36,083	26,985	27,178	25,379	25,257
Professional Services	(1,575)	-	-	-	-
Operating Expenditures	(1,575)	-	-	-	-
Total Expenditures	34,508	26,985	27,178	25,379	25,257
% Increase from Prior Year	20%	-22%	1%	-7%	-7%
Revenues					
Contract Security	30,091	21,698	27,178	20,400	20,400
Total Revenues	30,091	21,698	27,178	20,400	20,400
General Support Required	4,417	5,287	-	4,979	4,857
FTE's	0.41	0.35	0.40	0.37	0.37
Cost Per FTE		77,100	67,945	67,945	67,618

**General Fund
Public Safety
2013**

Coroner

	2010 Actual	2011 Actual	2012 Budget	2012 Estimate	2013 Budget
Expenditures					
Regular Wages	70,075	68,648	72,488	72,488	72,515
Overtime Wages	-	-	-	-	-
On Call Wages	2,695	3,465	4,579	4,579	4,579
Coroner Extra Duty Wages	-	-	300	300	300
Yearend Payroll Accrual	273	1,699	-	-	-
FICA	5,539	5,471	5,545	5,545	5,590
Employee Benefits	26,673	30,173	34,673	34,673	34,680
Workmans Compensation	469	500	598	598	519
Personnel Expenditures	105,724	109,956	118,183	118,183	118,183
Fuel Oil & Antifreeze	1,622	1,662	2,000	2,500	2,500
Uniforms	526	296	500	500	500
Supplies - Medical	2,413	2,413	3,000	3,000	3,000
Supplies - Operating	687	984	1,000	1,000	1,000
Supplies - Office	353	481	800	800	800
Supplies - Computer	641	138	500	500	500
Professional Services	16,935	19,999	17,000	35,000	22,000
Postage	55	128	100	100	100
Travel, Lodging, & Meals	4,438	2,784	3,100	3,100	3,100
Insurance & Bonds	-	-	400	350	350
Repair & Maint/Vehicle	887	134	975	975	975
Prof Fees Software Contract	145	-	195	145	195
Schools & Training	2,762	1,917	2,000	2,500	2,000
Transport	195	-	500	-	500
Telephone - Qwest Data	120	-	-	-	-
Telephone - Cellular	550	-	-	50	-
Toxicology Services	2,979	4,040	1,800	3,200	3,000
Use of Outside Faciliti	1,025	500	800	1,300	1,300
Miscellaneous	-	-	990	990	990
Dues & Meetings	1,100	950	1,300	1,300	1,300
Budget Supplemental	-	-	21,000	-	-
Operating Expenditures	37,433	36,423	57,960	57,310	44,110
Expenditures Total	143,157	146,379	176,143	175,493	162,293
% Increase from Prior Year	5%	2%	20%	0%	-8%
Revenues					
Miscellaneous Revenue	1,250	1,726	1,000	2,000	1,000
Revenues Total	1,250	1,726	1,000	2,000	1,000
General Support Required	141,907	144,653	175,143	173,493	161,293
Capital Improvements	10,757	2,562	6,000	6,000	-
FTE's	2.13	2.75	2.25	2.25	2.25
Personnel cost per FTE	49,636	39,984	52,526	52,526	52,526

**General Fund
Public Safety
2013**

DARE Grant

	2010 Actual	2011 Actual	2012 Budget	2012 Estimate	2013 Budget
Expenditures					
Supplies - Operating	4,179	4,725	2,500	725	2,500
Budget Supplemental	-			-	-
Operating Expenditures	4,179	4,725	2,500	725	2,500
DARE Expenditures Total	4,179	4,725	2,500	725	2,500
% Increase from Prior Year	188%	13%	-47%	-71%	0%
Revenues					
DARE Grant Revenue	5,200	4,525	2,500	1,150	2,500
DARE Donations	-	-	-	-	-
DARE Revenue Total	5,200	4,525	2,500	1,150	2,500
General Support Required	(1,021)	200	-	(425)	-

**General Fund
Public Safety
2013**

Emergency Management Operations

	2010 Actual	2011 Actual	2012 Budget	2012 Estimate	2013 Budget
Expenditures					
Wages Offset	70,843	103,196	105,252	104,896	106,759
Workmans Compensation	1,101	1,700	1,994	7,094	3,879
Personnel Expenditures	71,940	104,896	107,246	111,990	110,638
Uniforms	-	1,581	500	500	500
Supplies - Operating	5,866	11,553	8,000	8,000	8,000
Supplies - Office	977	77	500	500	500
Supplies - Computer	637	2,078	500	500	750
Professional Services	24,309	3,440	16,000	16,000	66,000
Postage	25	34	150	150	150
Travel, Lodge, & Meals	1,649	2,119	1,000	1,000	1,000
Advert & Legal Notice	-	1,030	500	500	1,000
Insurance & Bonds	-	-	900	900	1,000
Repair & Maint/Radios	-	-	500	500	1,000
Repair & Maint - Building	1,385	-	-	-	-
Repair & Maint/ Equipment	-	479	-	-	-
Prof Fees Software Contract	-	8,061	8,500	8,500	11,250
Schools & Training	2,382	439	2,500	2,500	2,500
Telephone - Qwest Basic	-	736	-	-	-
Telephone - Satellite	1,535	1,643	1,600	1,600	1,600
Telephone - Cellular	-	1,327	-	-	-
Tele - Comcast Data	-	755	-	-	-
Dues & Meetings	495	1,269	1,000	1,000	1,000
Emergency Management Exp	-	-	30,000	(36,064)	25,000
Operating Expenditures	39,424	36,620	72,150	6,086	121,250
Transfer to Sales Tax	-	-	-	66,064	-
Transfer To Major Capital	-	24,359	-	-	-
Budget Supplemental	-	-	60,325	-	-
OEM Transfers Out Total	-	24,359	60,325	66,064	-
Expenditures Total	111,364	165,875	239,721	184,140	231,888
% Increase from Prior Year	-58%	49%	0%	-23%	-3%

Emergency Management Operations – Continued

	2010 Actual	2011 Actual	2012 Budget	2012 Estimate	2013 Budget
Revenues					
Federal Grants	58,929	108,691	57,800	73,000	123,000
State Grants	4,825	-	-	-	-
Local Grants	1,000	-	-	-	-
Budget Supplemental	-	-	60,325	-	-
OEM Revenues Total	64,754	108,691	118,125	73,000	123,000
Capital Improvements		38,975	35,000	35,000	35,000
FTE's	0.75	1.50	1.50	1.50	1.50
Personnel cost per FTE	95,920	69,931	71,497	74,660	73,759

**General Fund
Public Safety
2013**

Jail Operations

	2010 Actual	2011 Actual	2012 Budget	2012 Estimate	2013 Budget
Expenditures					
Regular Wages	807,723	657,867	788,460	731,198	778,282
Overtime Wages	40,537	55,873	40,000	40,000	40,000
Extradition Wages	8,983	11,450	15,000	5,932	15,000
Wages Vacancy	-	-	67,275	-	-
Yearend Payroll Accrual	(500)	9,953	-	-	-
FICA	64,223	54,259	60,317	59,540	59,539
Employee Benefits	166,857	164,535	245,707	194,342	278,178
Clothing Allowance	-	810	2,160	2,160	2,160
Workman's Compensation	33,189	35,400	40,274	41,074	32,184
Unemployment Insurance	5,603	2,169	2,169	-	-
		-			
Personnel Expenditures	1,126,615	992,316	1,261,362	1,074,246	1,205,343
Uniforms	6,156	6,252	8,000	6,500	8,000
Supplies - Operating	10,624	14,141	16,000	15,000	16,000
Supplies - Office	127	-	-	-	-
Supplies - Computer	4,529	5,972	5,000	6,000	5,000
Prof Fees - HVAC Maint	4,429	10,657	16,000	20,000	16,000
Professional Services	2,828	3,323	3,000	3,200	3,000
Photocopier Maintenance	3,132	3,021	3,000	3,000	3,000
Travel, Lodging & Meals	701	819	1,000	1,000	1,000
Insurance & Bonds	9,237	6,000	9,250	1,855	9,250
Repair & Maint/Building	50,236	29,002	30,000	45,000	30,000
Repair & Maint/Office Eq	626	295	-	-	-
Prof Fees Tech Contract	6,686	4,706	4,800	4,706	4,800
Schools & Training	10,511	6,337	10,000	8,000	10,000
Utilities - Electric	28,300	27,720	30,000	30,000	30,000
Utilities - Trash Removal	3,882	3,530	3,000	3,000	3,000
Utilities - Natural Gas	13,847	12,094	20,000	18,000	20,000
Utilities - Water & Sanitation	19,595	23,076	22,500	23,200	22,500
Prisoners Food & Meals	74,919	105,232	95,000	95,000	95,000
Prisoners Medical Costs	29,234	29,945	31,000	30,000	31,000
Prisoners EMS Charges	8,487	3,870	10,000	2,000	10,000
Extradition Expense	5,983	2,367	5,000	7,000	5,000
Operating Expenditures	294,069	298,359	322,550	322,461	322,550
Jail Expenditures Total	1,420,684	1,290,675	1,583,912	1,396,707	1,527,893
% Increase from Prior Year	-2.0%	-9%	23%	-12%	-4%

Jail Operations – Continued

	2010 Actual	2011 Actual	2012 Budget	2012 Estimate	2013 Budget
Revenues					
Jail Fees	49,141	49,023	40,000	50,000	40,000
Prisoner Boarding	14,940	16,122	14,000	16,000	14,000
Jail Revenues Total	64,081	65,145	54,000	66,000	54,000
General Support Required	1,356,603	1,225,530	1,529,912	1,330,707	1,473,893
Capital Improvements	-	-	-	1,000	-
FTE's	18.82	16.31	19.30	19.30	18.20

**General Fund
Public Safety Services
2013**

Juvenile Services

	2010 Actual	2011 Actual	2012 Budget	2012 Estimate	2013 Budget
Expenditures					
Regular Wages	126,614	126,016	121,825	121,825	146,931
On Call Wages - Deb	2,557	2,449	2,599	2,599	2,599
Wages / Vacancy - Ian	-	-	30,234	-	-
Yearend Payroll Accrual	1,236	1,909	-	-	-
Wages Offset	(41,032)	(41,032)	(41,032)	(41,032)	(41,032)
FICA	10,763	10,614	10,977	10,822	14,373
Employee Benefits	28,068	48,616	53,664	48,562	55,219
Worker's Compensation	2,365	2,600	2,683	2,432	2,860
Personnel Expenditures	130,571	151,172	180,950	145,208	180,950
Supplies - Office	899	771	500	1,118	500
Supplies - Computer	-	108	-	-	-
Postage	133	136	100	100	100
Travel, Lodging & Meals	4,035	3,495	3,500	3,200	3,500
Insurance & Bonds	177	263	300	300	300
Schools & Training	3,029	3,731	4,000	3,500	4,000
Telephone - Cell Phone	-	325	-	375	-
Miscellaneous	-	200	-	200	-
Substance Abuse Assessment	450	-	1,500	1,500	1,500
Substance Abuse Treatment	4,463	2,635	3,000	2,635	3,000
Mental Health Assessment	1,515	795	1,500	1,000	1,500
Mental Health Treatment	2,533	625	1,200	1,200	1,200
Family Therapy	1,062	500	500	1,000	500
UA Monitoring	255	-	100	100	100
Electronic Home Monitoring	465	49	500	150	500
Restitution Program	199	54	1,500	1,500	1,500
Life Skills	-	469	454	500	454
Creating Lasting Family	6,232	-	3,500	3,500	3,500
Level I Alcohol Class	400	-	-	-	-
Team Decision Making Facilitator	162	30	600	500	600
Incentives Program-new	-	-	428	600	428
CJRA Evaluation	532	527	2,500	2,500	2,500
General Operating Expenditures	26,702	14,712	25,682	25,478	25,682
JAG Grant Expenses	3,276	6,594	9,386	9,386	-
ADAD Grant	16,282	20,000	12,000	12,000	-
Grant Operating Expenditures	19,558	26,594	21,386	21,386	-
Operating Expenditures	46,260	41,306	47,068	46,864	25,682
Expenditures Total	176,831	192,478	228,018	192,072	206,632
% Increase from Prior Year	5%	9%	18%	-16%	-9%

Juvenile Services – Continued

	2010 Actual	2011 Actual	2012 Budget	2012 Estimate	2013 Budget
Revenues					
Creating Lasting Family	35	-	-	-	-
Level I Alcohol Class	-	-	-	-	-
ADAD Grant	12,975	8,118	12,000	12,000	-
House Bill 1451	-	-	-	-	-
Fed JAG Grant	11,713	37,894	38,695	38,695	-
Drug/ Alcohol Eval & Treatment	755	803	-	1,832	-
UA Monitoring Reimbursement	45	-	-	-	-
Juvenile UPS Fees	1,280	780	1,200	1,200	1,200
Miscellaneous Revenue	-	82	-	-	-
Life Skills	506	350	350	250	350
Revenues Total	27,309	48,028	52,245	53,977	1,550
General Support Required	149,522	144,450	175,773	138,095	205,082
FTE's	1.91	2.10	2.46	2.11	2.46
Personnel cost per FTE	68,362	71,987	73,557	68,819	73,557

General Fund
Public Safety
2013

Senate Bill 94

	2010 Actual	2011 Actual	2012 Budget	2012 Estimate	2013 Budget
Expenditures					
Wages Offset	41,032	41,032	41,032	41,032	41,032
Personnel Expenditures	41,032	41,032	41,032	41,032	41,032
Travel, Lodging, & Meals	-	615	-	-	-
Flex Funds	14,315	9,627	13,427	13,427	13,427
Moffat County Pymts	29,599	32,142	32,142	32,142	32,142
Temporary Holding	-	-	2,000	2,000	2,000
Weekend Work Crew	-	-	2,222	2,522	2,222
Operating Expenditures	43,914	42,384	49,791	50,091	49,791
Expenditures Total	84,946	83,416	90,823	91,123	90,823
% Increase from Prior Year	-15%	-2%	9%	0%	0%
Revenues					
CET Grant	100,860	86,477	90,823	91,123	90,823
Revenues Total	100,860	86,477	90,823	91,123	90,823
% Increase from Prior Year	-18%	-18%	5%	0%	0%
General Support Required (Provided)	(15,914)	(3,061)	-	-	-
FTE's	0.60	0.60	0.60	0.60	0.60
Personnel cost per FTE	68,387	68,387	68,387	68,387	68,387

**General Fund
Public Safety
2013**

Sheriff Operations

	2010 Actual	2011 Actual	2012 Budget	2012 Estimate	2013 Budget
Expenditures					
Regular Wages	1,101,493	998,331	1,070,415	1,064,578	1,080,874
Overtime Wages	28,416	40,245	40,000	40,776	40,000
Yearend Payroll Accrual	6,079	4,668	-	-	-
FICA	84,713	76,896	81,887	82,760	82,687
Employee Benefits	265,400	296,667	365,076	273,460	362,409
Clothing Allowance	-	13,761	21,600	14,580	21,600
Workman's Compensation	35,559	44,500	51,808	50,080	43,216
Unemployment Insurance	7,780	-	-	4,086	-
Personnel Expenditures	1,529,440	1,475,067	1,630,786	1,530,320	1,630,786
Fuel Oil & Antifreeze	72,463	89,931	95,000	95,000	95,000
Uniforms	21,490	4,203	5,000	5,000	5,000
Supplies - Operating	16,460	13,073	18,000	17,000	18,000
Professional Services	13,567	18,889	17,000	19,000	17,000
Photocopier Maintenance	3,898	3,497	3,500	3,500	3,500
Postage	3,520	3,213	3,600	3,500	3,600
Travel, Lodging, & Meals	2,711	4,255	5,000	4,000	5,000
Advertising & Legal Notice	95	282	350	100	350
Insurance & Bonds	9,237	14,600	15,000	7,221	15,000
Repair & Maint/ Radios	8,400	14,000	15,000	15,000	15,000
Repair & Maint/Vehicle	27,853	24,270	25,500	51,000	25,500
Repair & Maint/Office Equip	1,215	442	1,000	1,000	1,000
Schools & Training	25,515	31,424	28,000	25,000	28,000
Telephone - Basic	7,742	7,789	8,000	7,800	8,000
Telephone - Data	10,809	5,674	-	5,720	-
Tele - Comcast Data		722	7,375	1,000	7,375
Utilities - Electric	995	644	1,000	650	1,000
Utilities - Natural Gas	1,424	1,209	1,500	1,400	1,500
Utilities - Water & San	1,130	1,130	1,200	1,150	1,200
Dues & Meetings	4,465	5,062	4,500	4,500	4,500
Fire Fund	14,690	14,738	14,690	15,707	14,690
Narcotics & Investigations	5,231	5,617	5,000	5,000	5,000
Search & Rescue Exps-garage	30,907	23,270	23,400	29,400	23,400
Operating Expenditures	283,893	287,933	298,615	318,648	298,615
Transfer to Sales Tax	-	43,985	-	800	-
Transfer to Major Capital	-	-	-	-	36,000
Budget Supplemental	-	-	27,000	-	-
Sheriff Transfers Out Total	-	43,985	27,000	800	36,000
Sheriff Expenditures Total	1,813,333	1,806,985	1,956,401	1,849,768	1,965,401
% Increase from Prior Year	-3%	0%	8%	-5%	0%

Sheriff Operations – Continued

	2010 Actual	2011 Actual	2012 Budget	2012 Estimate	2013 Budget
Revenues					
Federal Grant	2,167	-	-	-	-
State Grant	-	-	-	-	-
Local Grant Revenue	-	-	-	-	-
Search & Rescue	4,987	9,350	7,000	6,000	6,000
Police Service - Grand Lake	319,190	147,635	120,000	120,800	120,000
Colorado River District	-	-	-	-	-
National Rec. Area	24,800	23,800	22,200	23,800	23,800
Denver Water Board	-	20,000	20,000	20,000	20,000
Sheriff Fees	73,232	59,871	70,000	58,000	70,000
Sheriff's Other	-	-	-	-	-
Sheriff Miscellaneous Revenue	9,459	16,568	-	22,500	36,000
Cultural Diversity Project	-	-	-	-	-
Budget Supplemental	-	-	27,000	-	-
Sheriff Revenues Total	433,835	277,224	266,200	251,100	275,800
General Support Required	1,379,498	1,529,760	1,690,201	1,598,668	1,689,601
Capital Improvements	-	10,388	9,700	9,608	-
Capital Improvements	36,708	158,670	180,000	180,000	36,000
FTE's	22.42	20.10	21.80	23.02	21.87
Personnel cost per FTE	68,218	73,386	74,807	66,478	74,567

**General Fund
Public Safety
2013**

Useful Public Service

	2010 Actual	2011 Actual	2012 Budget	2012 Estimate	2013 Budget
Expenditures					
Regular Wages	31,097	29,817	29,782	28,293	29,781
Yearend Payroll Accrual	342	704		-	-
FICA	2,207	2,085	2,278	1,984	2,278
Employee Benefits	14,939	17,112	20,184	17,244	20,213
Workman's Compensation	85	1,200	1,442	86	86
Personnel Expenditures	48,670	50,917	53,686	47,607	52,359
Supplies - Operating	433	1,231	1,200	1,300	1,200
Supplies - Computer	-	99	-	-	-
Photocopier Maintenance	254	-	-	-	-
Travel, Lodging & Meals	322	415	350	350	350
Insurance & Bonds	1,336	963	1,350	1,222	1,350
Operating Expenditures	2,345	2,708	2,900	2,872	2,900
Expenditures Total	51,015	53,625	56,586	50,479	55,259
% Increase from Prior Year	30%	5%	6%	-11%	-2%
Revenues					
Useful Public Service	40,816	37,900	40,000	40,000	40,000
UPS Revenues Total	40,816	37,900	40,000	40,000	40,000
				-	
General Support Required	10,199	15,725	16,586	10,479	15,259
FTE's	1.00	0.95	1.00	1.00	1.00
Personnel cost per FTE	48,670	53,597	53,686	47,607	52,359

2013 Dispatch Fund

**Dispatch Fund
Public Safety
2013**

Dispatch Operations

	2010 Actual	2011 Actual	2012 Budget	2012 Estimate	2013 Budget
Expenditures					
Regular Wages	296,194	270,093	271,339	279,444	270,520
Overtime Wages	2,927	10,543	3,500	7,000	3,500
Wages / Vacancy	-	-	131,937	-	122,710
Yearend Payroll Accrual	(981)	3,852	-	-	-
FICA	21,916	20,686	20,757	20,786	20,695
Employee Benefits	65,054	78,111	90,504	85,990	100,913
Workmans Compensation	995	1,200	1,327	1,180	1,026
Unemployment Insurance	860	10,320	-	-	-
Personnel Expenditures	386,965	394,805	519,364	394,400	519,364
Supplies - Operating	3,850	4,054	3,000	3,000	3,000
Supplies - Computer	2,036	1,913	1,500	1,500	1,500
Professional Services	1,322	2,421	1,000	700	1,000
Photocopier Maintenance	942	1,361	1,200	1,250	1,200
Travel, Lodging & Meals	-	242	500	300	500
Insurance & Bonds	-	-	-	1,605	-
Repair & Main/ Radios	7,620	11,308	6,300	16,000	6,300
Repairs & Maint/Office Equip	1,734	2,070	300	1,950	300
Prof Fees Tech Contract	4,706	4,706	6,300	6,921	6,300
Schools & Training	1,366	973	1,000	1,500	1,000
Telephone - Qwest Basic	1,216	1,209	1,500	1,500	1,500
Telephone - AT&T	3,951	3,296	2,000	650	2,000
Dues & Meetings	-	17	200	-	200
Operating Expenditures	28,743	33,570	24,800	36,876	24,800
Computers & Comp System	-	-	-	210	-
Equipment	105,708	144,944	-	-	-
Capital Under \$5000	3,665	4,899	-	3,705	-
Off-Site Equipment	-	-	20,000	15,000	20,000
Capital Expenditures	109,373	149,843	20,000	18,915	20,000
Operating & Capital Expenditures	138,116	183,412	44,800	55,791	44,800
Dispatch Expenditures Total	525,081	578,217	564,164	450,191	564,164
% Increase from Prior Year	3%	10%	-2%	-20%	0%

Dispatch Operations – Continued

	2010 Actual	2011 Actual	2012 Budget	2012 Estimate	2013 Budget
Revenues					
Dispatch - Local Grant Revenue	1,200	4,800	-	-	-
Dispatch - Fraser	12,466	11,872	9,854	9,854	9,854
Dispatch - Grand Lake	9,208	8,770	7,279	7,279	7,279
Dispatch - Granby	23,179	22,075	18,322	18,322	18,322
Dispatch - HSS	2,652	5,051	4,192	4,192	4,192
Dispatch - Kremmling	12,676	12,072	10,020	10,020	10,020
Dispatch - Winter Park	22,944	21,852	18,137	18,137	18,137
Dispatch - USFS	-	-	-	-	-
Dispatch - GCETSA (911)	262,500	262,500	262,500	262,500	262,500
Dispatch - East Grand Fire Dist	6,740	6,419	5,328	5,328	5,328
Dispatch - Granby Fire Dist	4,117	3,921	3,254	3,254	3,254
Dispatch - Grand Lake Fire Dist	2,924	2,784	2,311	2,311	2,311
Dispatch - HSS - PFD	436	416	345	345	345
Dispatch - Kremmling Fire Dist	2,381	2,268	1,882	1,882	1,882
Dispatch - Three Lakes WSD	-	-	-	-	-
General Revenue Total	363,423	364,800	343,424	343,424	343,424
Transfer In General Fund	160,125	152,500	126,575	126,575	126,575
Dispatch Fund Transfers In Total	160,125	152,500	126,575	126,575	126,575
Dispatch Revenues Total	523,548	517,300	469,999	469,999	469,999
General Support Required	1,533	60,917	94,165	(19,808)	94,165
FTE's	7.10	7.13	9.20	7.17	9.20
Personnel cost per FTE	54,502	55,372	56,453	55,007	56,453

ROAD AND BRIDGE FUND

The Road and Bridge Fund is used to account for a portion of County property taxes, State highway user tax fund revenues, Federal payments in lieu of taxes, National Forest Reserve revenues and other sources of revenue legally restricted or designated (primarily sales taxes) by the Board of County Commissioners to the maintenance of County roads. Road and Bridge encompasses 49.2 employees in five departments dedicated to maintaining 860 miles of Grand County roads.

2013 ROAD AND BRIDGE FUND BUDGET

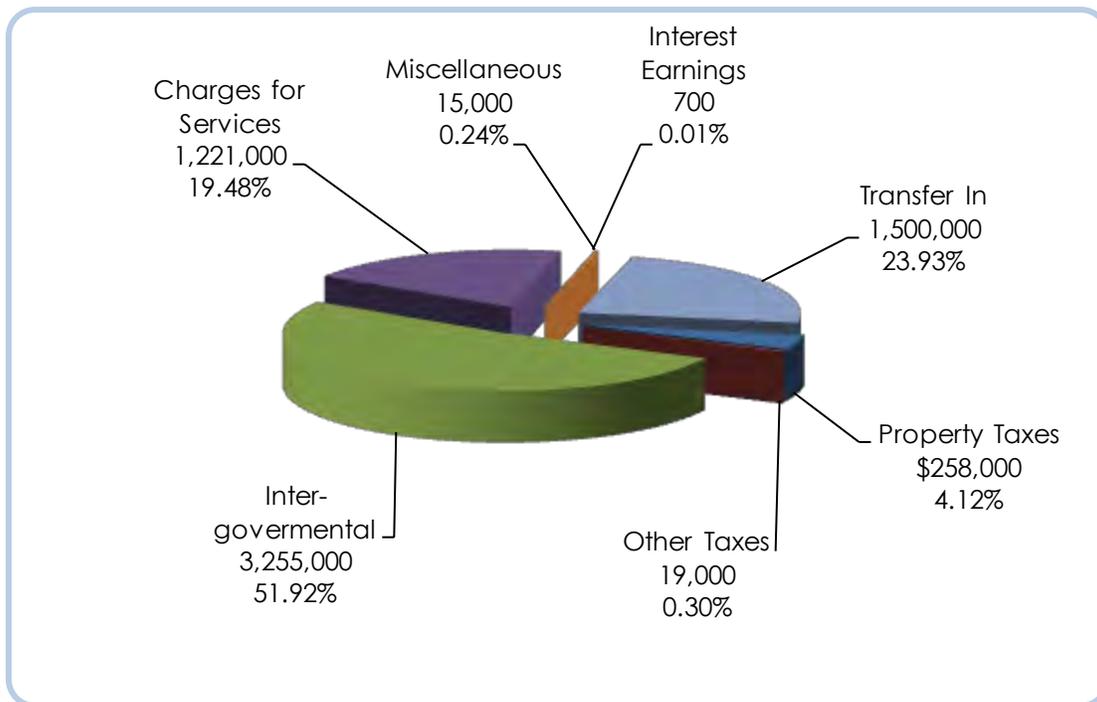
Beginning Fund Balance	2,928,428
<i>Sources</i>	
Property Taxes	\$ 258,000
Other Taxes	19,000
Intergovernmental	3,255,000
Charges for Services	1,221,000
Interest Earnings	700
Miscellaneous	15,000
Transfer in - Sales Tax Capital Improvement Fund	1,500,000
Total Sources	6,268,700
<i>Uses</i>	
Personnel	3,193,264
Operating	3,030,530
Transfer to Major Capital Improvement Fund	600,000
Total Uses	6,823,794
Ending Fund Balance	\$ 2,373,334

The transfer to the Major Capital Improvement Fund builds a reserve for future heavy equipment purchases.

ROAD AND BRIDGE FUND ENDING BALANCES - FIVE YEAR HISTORY

2009	2010	2011	2012	2013	% Change
Actual	Actual	Actual	Estimated	Budget	2012-2013
\$ 1,533,937	\$ 2,205,878	\$ 2,912,154	\$ 2,928,428	\$ 2,373,334	-18.96%

2013 Road and Bridge Fund Revenues by Source



SIGNIFICANT CHANGES – ROAD AND BRIDGE FUND REVENUES

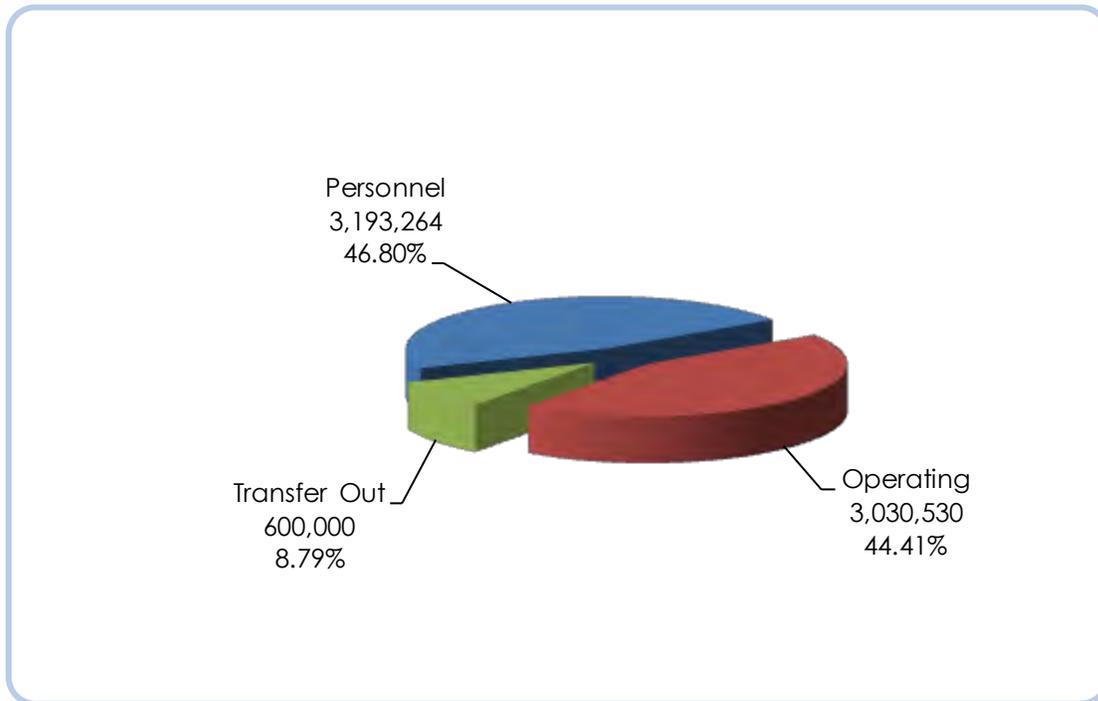
County Fuel – 2013 reflects conservative fuel sales revenue budgeting

Road Administration – 2013 reflects \$500,000 increase in transfers in of sales tax revenues, \$700,000 decrease in Highway Users Tax revenues. 2012 reflects receipts of \$262,000 from Freeport McMoran as cost sharing for County Road 3 improvements.

CHANGES IN REVENUES 2012-2013

Department	Revenue Changes			
	2012 Estimate	2013 Final	Increase (Decrease)	
			Amount	Percent
County Fleet Maintenance	94,000	94,000	-	0%
County Fuel	1,210,000	1,087,000	(123,000)	-10%
Crusher Operations	-	-	-	0%
Road Administration	3,765,624	2,587,700	(1,177,924)	-31%
Road Maintenance & Equip	-	-	-	0%
Payment in Lieu of Taxes Fund	956,821	1,000,000	43,179	5%
Road & Bridge Fund Total	6,026,445	4,768,700	(1,257,745)	-21%

2013 Road and Bridge Fund Expenditures by Use



SIGNIFICANT CHANGES - ROAD AND BRIDGE FUND EXPENDITURES

County Fuel - 2013 reflects an anticipated 25% increase in fuel costs

Road Administration - 2013 reflects \$51,000 in utilities expenditures.

CHANGES IN OPERATING EXPENDITURES 2012-2013

Department	Operating Expense Changes			
	2012 Estimate	2013 Final	Increase (Decrease) Amount	Percent
County Fleet Maintenance	125,560	129,980	4,420	0%
County Fuel	1,200,950	1,075,750	(125,200)	-10%
Crusher Operations	150,419	146,050	(4,369)	-3%
Road Administration	223,216	281,750	58,534	26%
Road Maintenance & Equip	1,428,340	1,392,500	(35,840)	-3%
Payment in Lieu of Taxes Fund	3,666	4,500	834	23%
Road & Bridge Fund Total	3,132,151	3,030,530	(101,621)	-3%

2013 Road and Bridge Fund Departments

Road & Bridge Fund
Streets and Highways
2013

County Fleet Maintenance

	2010 Actual	2011 Actual	2012 Budget	2012 Estimate	2013 Budget
Expenditures					
Regular Wages	94,645	114,991	95,216	144,672	105,793
Overtime Wages	30	30	500	500	500
Yearend Payroll Accrual	4,042	3,603		-	-
FICA	7,069	8,519	7,284	10,768	8,093
Employee Benefits	22,595	36,565	42,976	47,992	46,010
Clothing Allowance	-	220	220	220	220
Workmans Compensation	6,802	6,000	7,077	5,389	6,168
Personnel Expenditures	135,183	169,928	153,273	209,541	166,784
Fuel Oil & Antifreeze	9,165	8,208	12,850	10,000	12,850
Uniforms	2,654	465	500	500	500
Supplies - Operating	11,231	13,889	15,000	15,000	15,000
Supplies - Office	54	-	200	200	200
Supplies - Computer	182	-	150	180	150
Repair & Maint/ Building	852	211	1,000	1,500	2,000
Repair & Maint/ Equipment	60,420	37,176	60,000	60,000	60,000
Prof Fees / Tech Contract	1,704	1,002	2,280	2,280	2,280
Schools & Training	940	-	1,000	-	1,000
Recycle	914	907	750	900	1,000
Tires and Tubes	27,733	25,510	35,000	35,000	35,000
Operating Expenditures	116,550	87,368	128,730	125,560	129,980
Expenditures Total	251,733	257,296	282,003	335,101	296,764
% Increase from Prior Year	N/A	0.00%	0.00%	18.83%	5.23%
Revenues					
County Fleet Maintenance	86,133	89,924	94,000	94,000	94,000
Revenue Total	86,133	89,924	94,000	94,000	94,000
General Support Required	165,600	167,372	188,003	241,101	202,764
FTE's	2.11	2.55	2.25	3.00	2.30
Personnel Cost Per FTE	-	66,638	68,121	69,847	72,515

**Road & Bridge Fund
Streets & Highways
2013**

County Fuel

	2010 Actual	2011 Actual	2012 Budget	2012 Estimate	2013 Budget
Expenditures					
Regular Wages	7,157	13,183	16,366	7,644	16,367
Overtime Wages	-	1,815	500	386	500
Yearend Payroll Accrual	430	1,360		-	-
FICA	507	1,051	1,252	560	1,252
Employee Benefits	1,967	4,510	5,131	3,024	5,130
Workmans Compensation	1,062	900	1,092	1,137	1,000
Personnel Expenditures	11,123	22,819	24,341	12,751	24,249
Fuel Oil & Antifreeze	766,806	1,030,142	800,000	1,175,000	1,045,000
Supplies - Operating	495	3,291	1,750	1,500	1,750
Supplies - Computer	-	486	-	200	200
Professional Services	1,775	4,392	4,500	4,500	4,500
Travel, Lodge, & Meals	395	32	-	-	1,000
Repair & Maint/ Building	325	-	-	-	-
Repair & Maint/ Equipment	3,063	3,364	18,500	18,500	18,500
Prof Fees Tech Contract	-	-	1,500	-	2,200
Schools & Training	875	680	500	850	2,000
Utilities- Trash Removal	319	346	600	400	600
Dues & Meetings	-	-	-	-	-
Treasurers Fees	-	-	-	-	-
Budget Supplemental	-	-	250,000	-	-
Operating Expenditures	774,053	1,042,733	1,077,350	1,200,950	1,075,750
Total County Fuel Expenses	785,176	1,065,552	1,101,691	1,213,701	1,099,999
% Increase from Prior Year	N/A	-3%	3%	10%	0%
Revenues					
Surcharge	54,119	69,218	72,000	65,000	72,000
Fuel, Oil, Antifreeze Rev	787,126	1,093,876	800,000	1,145,000	1,015,000
Budget Supplemental	-	-	250,000	-	-
Operating Revenue	841,245	1,163,094	1,122,000	1,210,000	1,087,000
General Support Required	(56,069)	(97,542)	(20,309)	3,701	12,999
Capital Improvements	-	66,027	6,200	6,135	
FTE's	0.14	0.29	0.30	0.30	0.40
Personnel Cost Per FTE	79,450	78,686	81,137	42,503	60,622

**Road & Bridge Fund
Streets & Highways
2013**

Crusher Operations

	2010 Actual	2011 Actual	2012 Budget	2012 Estimate	2013 Budget
Regular Wages	118,536	106,275	122,327	126,632	157,751
Overtime Wages	5,551	6,615	17,000	3,700	10,126
On Call Wages	910	35	700	-	700
Lead Coverage	728	-	-	-	-
Wages/Vacancy	-	-	61,285	-	-
Yearend Payroll Accrual	579	2,535	-	(7,946)	-
FICA	9,033	8,358	9,358	9,978	12,068
Employee Benefits	37,498	26,881	40,664	35,542	70,598
Clothing Allowance	-	110	110	220	200
Workman's Compensation	7,874	9,100	10,733	13,568	10,632
Unemployment Insurance	-	445	-	-	-
Personnel Expenditures	180,709	160,354	262,177	181,694	262,076
Fuel Oil & Antifreeze	24,465	37,019	40,000	40,000	40,000
Uniforms	330	275	300	300	400
Supplies - Operating	4,722	10,375	10,000	15,000	12,000
Professional Services	18,965	11,225	20,000	10,000	20,000
Travel, Lodging, and Meals	375	2,014	1,500	2,000	1,500
Repair & Maint/Site Imp	487	859	-	-	-
Repair & Maint/Equip	-	-	-	729	-
Equipmental Rental	700	-	-	-	-
Royalty Fees	-	-	20,000	20,000	20,000
Schools & Training	95	144	1,000	1,290	1,000
Utilities - Propane	191	-	300	300	300
Utilities - Water & San	835	648	850	800	850
Repair & Maint/Crusher	29,354	64,508	50,000	60,000	50,000
Operating Expenditures	80,519	127,067	143,950	150,419	146,050
Crusher Expenditures Total	261,228	287,421	406,127	332,113	408,126
% increase from prior year	-64%	10%	41%	-18%	0%
General Support Required	261,228	287,421	406,127	332,113	408,126
Capital Improvements	14,324	-	-	-	-
FTE's	2.71	2.67	4.00	2.88	4.00
Personnel cost per FTE	66,682	60,058	65,544	63,088	65,519

Road & Bridge Fund
Streets & Highways
2013

R&B Administration

	2010 Actual	2011 Actual	2012 Budget	2012 Estimate	2013 Budget
Expenditures					
Regular Wages	1,902,555	1,815,805	1,856,524	1,781,420	1,846,556
Overtime Wages	41,490	41,645	55,968	30,910	53,565
On Call Wages	2,590	3,395	3,710	3,290	3,710
Lead Coverage	4,992	1,920	2,040	1,860	2,040
Wages Offset - Airport	-	-	(29,000)	(18,000)	(29,000)
Wages Offset - Fairgrounds	-	-	(15,000)	(12,000)	(25,000)
Wages Offset - Landfill Closing C	-	-	(580)	(40,000)	(40,000)
Yearend Payroll Accrual	11,206	16,436		-	-
FICA	144,214	137,434	142,024	134,330	142,027
Employee Benefits	496,720	557,312	655,819	549,922	663,188
Clothing Allowance	-	4,510	5,100	4,015	5,100
Workmans Compensation	156,812	145,500	171,681	126,285	117,969
Personnel Expenditures	2,761,090	2,723,957	2,848,286	2,562,032	2,740,155
Uniforms	9,567	1,873	2,000	3,000	3,000
Supplies - Operating	2,326	3,662	3,500	3,500	3,500
Supplies - Office	1,201	1,681	2,000	2,000	2,000
Supplies - Computer	3,262	967	1,260	3,000	3,000
Mapping	311	947	3,000	3,000	3,000
Professional Services - Engineering	27,135	34,890	19,000	30,000	30,000
Photocopier Maint	-	-	-	-	1,000
Postage	556	793	900	900	900
Travel, Lodging & Meals	3,951	4,759	4,000	4,000	4,000
Advert & Legal Notice	2,971	1,961	3,000	3,000	3,000
Insurance & Bonds	43,183	39,900	44,000	37,948	40,000
Repair & Maint/Radios	9,779	12,626	13,500	13,500	17,500
Repair & Maint/Building	3,223	293	600	2,550	600
Repair & Maint/Office E	-	-	500	500	500
Prof Fees Software Contract	6,607	8,048	6,500	6,500	6,500
Schools & Training	6,698	6,564	6,000	6,000	6,000
Telephone - Qwest Basic	-	-	-	-	10,000
Utilities - Electric	-	-	-	-	30,000
Utilities - Trash Removal	6,471	4,086	6,300	6,300	6,300
Utilities - Natural Gas	-	-	-	-	11,000
Utilities - Wtr & San	-	469	-	750	2,750
Miscellaneous	103	187	500	500	500
Dues & Meetings	1,967	1,308	2,200	2,200	2,200
Treasurer Fees	42,214	43,639	40,000	40,000	40,000
Prop Taxes Due Towns	54,023	54,011	54,100	42,568	43,000
Repair of Building D-1	4,261	4,142	4,250	4,250	4,250
Repair of Building D-2	7,678	4,780	4,250	4,250	4,250
Repair of Building D-3	1,136	442	1,500	1,500	1,500
Repair of Building D-4	185	913	1,500	1,500	1,500
Operating Expenditures	238,808	232,941	224,360	223,216	281,750

R&B Administration – Continued

	2010 Actual	2011 Actual	2012 Budget	2012 Estimate	2013 Budget
Transfer to Sales Tax Capital	-	-	-	-	-
Transfer to Major Cap (Reserve)	-	890,000	600,000	862,000	600,000
Transfer to Debt Service	-	-	-	-	-
Budget Supplemental	-	-	262,000	-	-
Transfers Out Total	-	890,000	862,000	862,000	600,000
Expenditures Total	2,999,898	3,846,898	3,934,646	3,647,248	3,621,905
% Increase from Prior Year	-10%	0%	2%	-5%	-8%
Revenues					
Property Tax	318,641	314,326	237,000	263,074	258,000
Delinquent Property Tax	846	(140)	-	-	-
Interest on Property Tax	-	-	-	750	700
Specific Ownership Tax A	11,832	10,883	10,000	10,000	9,000
Severance Tax	-	66,960	10,000	67,000	10,000
Highway Users Tax	2,519,468	2,532,672	1,800,000	2,500,000	1,800,000
Title I - Natl for Res	908,470	942,124	900,000	900,000	900,000
Natl Forest Res Paid Schools	(681,353)	(471,062)	(450,000)	(450,000)	(450,000)
SW Leased Equip Reimb	-	-	-	-	-
SW Recycle Leased Equip Reimb	-	-	-	-	-
SW Administration Reimb	13,500	-	-	-	-
Dust/Road Stabilization	-	-	5,000	5,000	-
Interest on Property Tax	1,298	1,067	700	-	-
Miscellaneous	31,604	8,932	15,000	290,000	15,000
New Capital Leases	-	-	-	-	-
Budget Supplemental	-	-	262,000	-	-
Revenue Total	3,281,821	3,541,159	2,834,700	3,765,624	2,587,700
Transfer from EMS	10,000	-	-	-	-
Transfer from Solid Waste	-	-	-	-	-
Transfer from PILT	807,000	905,000	800,000	900,000	1,000,000
Transfer from Sales Tax	1,250,000	2,000,000	2,000,000	1,000,000	1,500,000
Budget Supplemental	-	-	100,000	-	-
Transfers In Total	2,067,000	2,905,000	2,900,000	1,900,000	2,500,000
Road Admin Revenues Total	5,348,821	6,446,159	5,734,700	5,665,624	5,087,700
Support Required (Provided)	(2,348,923)	(2,599,261)	(1,800,054)	(2,018,376)	(1,465,795)
Capital Improvements	9,189	21,042	20,000	19,394	-
Capital Improvements	185,798	340,404	2,329,000	2,329,000	945,000
FTE's	43.29	44.32	44.97	43.00	42.50
Personnel cost per FTE	63,781	61,461	63,337	59,582	64,474

Road & Bridge Fund
Streets & Highways
2013

Road Maintenance & Equipment

	2010	2011	2012	2012	2013
	Actual	Actual	Budget	Estimate	Budget
Expenditures					
Fuel, Oil, & Antifreeze	407,981	590,251	375,000	630,000	375,000
Repair & Maint/Vehicle	-	240	-	-	-
Equipment Rental	-	-	-	3,490	5,000
Utilities - Propane	113	524	200	700	750
Miscellaneous	684	671	750	750	750
Supplies - Shop	75,516	87,281	64,000	75,000	64,000
Supplies - Signage	21,434	18,760	19,000	19,000	19,000
Wood	1,692	1,154	2,500	2,500	2,500
Culverts	2,789	91,806	25,000	40,000	75,000
Steel & Iron	5,469	13,271	7,500	7,500	7,500
Cutting Edges	86,831	112,360	90,000	90,000	90,000
Concrete	2,612	873	7,500	2,000	7,500
Tires & Tubes-Heavy Equ	51,310	52,111	60,000	90,000	90,000
Repair Road Equipment	50,959	114,360	120,000	120,000	120,000
Repair of Trucks	113,991	121,545	150,000	150,000	150,000
Repair & Maint /Vehicle	18,750	38,935	15,000	35,000	15,000
Safety & Safety Equipme	9,424	10,676	10,000	9,000	10,000
Road Oil & Asphalt Maintenance	-	40,193	40,000	15,000	60,000
Road Striping	1,342	-	-	-	40,000
Repair/Mtce Cattle Guar	34,968	-	-	-	-
Road Salt	4,594	5,755	6,000	6,000	8,000
Krem RR Track Lease	-	-	2,500	2,400	2,500
Dust Control / Road Sta	270,447	93,227	250,000	130,000	250,000
Budget Supplemental	-	-	-	-	-
Operating Expense Total	1,160,906	1,393,993	1,244,950	1,428,340	1,392,500
Transfer to Maj Cap - Asphalt Costs	175,000	157,000	-	-	-
Transfer to Debt Service	-	-	-	-	-
Budget Supplemental	-	-	-	-	-
Road Maint Transfers Out Total	175,000	157,000	-	-	-
Expenditures Total	1,335,906	1,550,993	1,244,950	1,428,340	1,392,500
% Increase from Prior Year	-68%	16%	-20%	15%	12%
Revenues					
Fuel, Oil, Antifreeze R	-	-	-	-	-
Vehicle Maint Revenue	-	-	-	-	-
Dust/Road Stable - moved to 4208	5,700	5,700	-	-	-
Miscellaneous Revenue	-	9,320	-	-	-
RevenueTotal	5,700	15,020	-	-	-
General Support Required	1,330,206	1,535,973	1,244,950	1,428,340	1,392,500

**Payment in Lieu of Taxes Fund
Streets and Highways
2013**

Payment In Lieu Of Taxes

	2010 Actual	2011 Actual	2012 Budget	2012 Estimate	2013 Budget
Expenditures					
Miscellaneous	-	-	-	-	-
CCI - Public Land Dues	3,020	3,582	4,000	3,666	4,500
Budget Supplemental	-	-	-	-	-
Operating Expenditures Total	3,020	3,582	4,000	3,666	4,500
Transfer to R&B	867,000	905,000	800,000	900,000	1,000,000
Transfer to Major Capital	-	-	-	50,000	-
Budget Supplemental	-	-	150,000	-	-
Transfers Out Expenditures	867,000	905,000	950,000	950,000	1,000,000
Expenditures Total	870,020	908,582	954,000	953,666	1,004,500
% Increase from Prior Year	5%	4%	5%	0%	5%
Revenues					
PILT Allocation	852,237	908,818	805,000	956,821	1,000,000
Budget Supplemental	-	-	150,000	-	-
Revenue Total	852,237	908,818	955,000	956,821	1,000,000
General Support Required (Provided)	17,783	(236)	(1,000)	(3,155)	4,500

EMERGENCY MEDICAL SERVICES FUND

The Emergency Medical Services Fund is used to report the collection and expenditure of two mills of the County property taxes approved by citizen vote for the County's emergency medical response and ambulance services. Revenues also include charges for services. The EMS fund encompasses 37 full time equivalent employees. Our Emergency Medical Services team responded to 1704 calls in 2012.

2013 EMERGENCY MEDICAL SERVICES FUND BUDGET

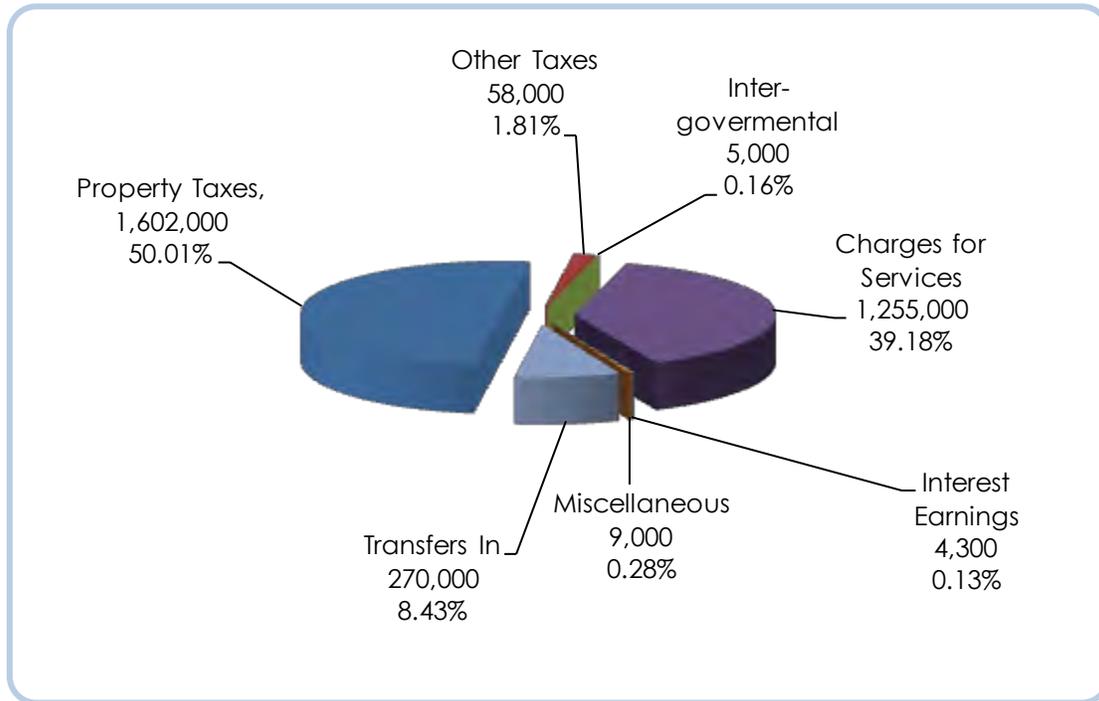
Beginning Fund Balance	\$ 1,186,899
<i>Sources</i>	
Property Taxes	1,602,000
Other Taxes	58,000
Intergovernmental	5,000
Charges for Services	1,255,000
Interest Earnings	4,300
Miscellaneous	9,000
Transfers from Major Capital Improvement Fund	270,000
Total Sources	3,203,300
<i>Uses</i>	
Personnel	1,979,161
Operating	856,053
Capital Expenditures	610,500
Transfers to Major Capital Improvement Fund	222,000
Total Uses	3,667,714
Ending Fund Balance	\$ 722,485

The transfer to the Major Capital Improvement Fund builds a reserve for future ambulance purchases.

EMERGENCY MEDICAL SERVICES FUND ENDING BALANCES - FIVE YEAR HISTORY

<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>% Change</u>
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Estimated</u>	<u>Budget</u>	<u>2012-2013</u>
\$ 876,097	\$ 1,053,469	\$ 1,053,469	\$ 1,186,899	722,485	-39.13%

2013 Emergency Medical Services Fund Revenues by Source



SIGNIFICANT CHANGES - EMERGENCY MEDICAL SERVICES FUND REVENUES

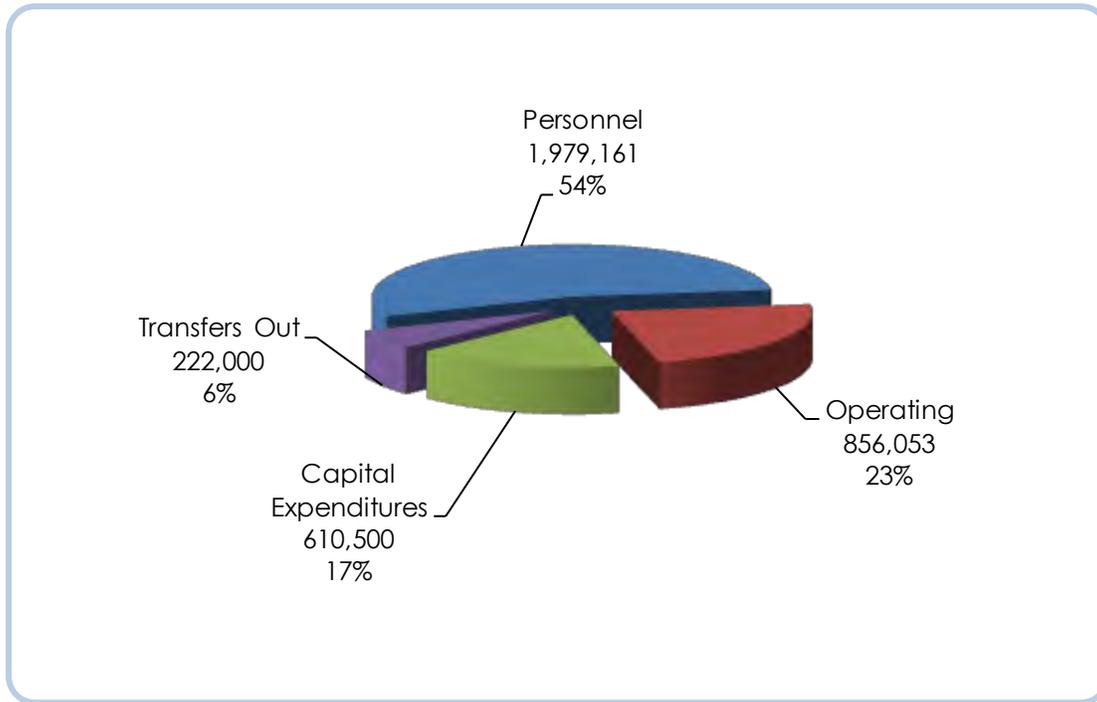
Ambulance Fees – 2013 reflects an \$50,000 increase in accounts receivable

EMS Operations – 2013 reflects a \$100,000 decrease in fees collected, a \$39,000 decrease in tax revenues and a \$27,000 decrease in State grant revenues.

CHANGES IN REVENUES 2012-2013

Department	Revenue Changes			
	2012	2013	Increase (Decrease)	
	Estimate	Final	Amount	Percent
Ambulance Fees	205,000	255,000	50,000	24%
EMS Operations	2,862,263	2,678,300	(183,963)	-6%
EMS Fund Total	3,067,263	2,933,300	(133,963)	-4%

2013 Emergency Medical Services Fund Expenditures by Use



SIGNIFICANT CHANGES - EMERGENCY MEDICAL FUND EXPENDITURES

Ambulance Fees - 2013 reflects an anticipated \$50,000 increase in bad debt.

EMS Capital - 2013 reflects the purchase of three new ambulances.

CHANGES IN OPERATING PLUS CAPITAL EXPENDITURES 2012-2013

Department	Operating and Capital Expense Changes			
	2012 Estimate	2013 Final	Increase (Decrease)	
			Amount	Percent
Ambulance Fees	205,000	255,000	50,000	24%
EMS Operations	619,948	601,053	(18,895)	-3%
EMS Capital	112,920	610,500	497,580	441%
EMS Fund Total	937,868	1,466,553	528,685	56%

2013 Emergency Medical Services Fund Departments

Emergency Medical Service Fund
Public Health
2013

Ambulance Fees

	2010 Actual	2011 Actual	2012 Budget	2012 Estimate	2013 Budget
Expenditures					
Bad Debt Expense	341,250	122,957	55,000	205,000	255,000
Budget Supplemental	-	-	150,000	-	-
Operating Expenditures	341,250	122,957	205,000	205,000	255,000
EMS Non-cash Expenditures Total	341,250	122,957	205,000	205,000	255,000
% Increase from Prior Year	N/A	-63.97%	66.73%	0.00%	24.39%
Revenues					
Ambulance Fees	2,157,794	2,039,309	1,950,000	1,850,000	1,800,000
Ambulance Fees Adjustments	1,435	(1,268)		-	-
Treasurer AR Collections	(1,242,839)	(1,354,335)	(1,400,000)	(1,100,000)	(1,000,000)
Medicare & Medicaid Adjust	(383,220)	(486,881)	(250,000)	(350,000)	(350,000)
Resident/Charity Care Program	(94,710)	(69,063)	(100,000)	(50,000)	(50,000)
Insurance Adjustments	(45,077)	(61,564)	(50,000)	(60,000)	(60,000)
Military Adjustments	(28,210)	(31,958)	(40,000)	(25,000)	(25,000)
Financial Assist / CICIP Adjustments	(68,301)	(59,351)	(55,000)	(60,000)	(60,000)
EMS Net Increase in Accts Rec	296,872	(25,111)	55,000	205,000	255,000
Difference (Support Required)	44,378	148,068	150,000	-	-

**Emergency Medical Service Fund
Public Health
2013**

Emergency Medical Service Operations

	2010 Actual	2011 Actual	2012 Budget	2012 Estimate	2013 Budget
Expenditures					
Regular Wages	1,231,472	1,205,013	1,379,693	1,432,246	1,470,406
Overtime Wages	476,566	401,725	-	103,544	-
Wages / Vacancy	-	-	72,819	-	-
Yearend Payroll Accrual	6,072	9,501	-	-	-
Wages Offset	(70,843)	(103,196)	(105,252)	(104,896)	(106,759)
FICA	125,945	119,010	105,547	112,816	110,072
Employee Benefits	373,617	381,228	426,354	360,156	438,507
Workman's Compensation	89,734	66,500	100,000	60,761	66,936
Unemployment Insurance	10,313	12,131	-	-	-
Personnel Expenditures	2,242,876	2,091,912	1,979,161	1,964,627	1,979,161
Fuel Oil & Antifreeze	77,560	102,402	108,000	108,000	98,000
Uniforms	17,046	14,792	8,500	14,000	14,000
Supplies - Medical	54,601	88,043	60,000	65,000	60,000
Supplies - Operating	40,989	48,576	35,000	38,000	35,000
Supplies - Office	2,720	2,241	2,000	2,000	2,000
Supplies - Computer	580	2,703	500	4,000	2,000
Professional Services	9,538	11,516	5,500	5,500	1,000
Photocopier Maintenance	125	535	500	-	500
Postage	4,527	3,134	3,450	2,500	2,500
Travel, Lodging, & Meals	3,844	4,887	3,100	3,100	2,500
Advert & Legal Notice	1,529	945	500	1,000	700
Insurance & Bonds	20,706	20,400	21,023	19,698	20,000
Repair & Maint/Radios	4,666	7,607	9,500	9,800	1,500
Repair & Maint/Building	12,639	24,342	25,000	15,000	15,000
Repair & Maint/Equipme	11,563	8,992	8,500	5,500	3,000
Repair & Maint/Vehicle	72,163	74,833	75,000	78,000	75,000
Repair & Maint/Office Equip	821	52	1,000	-	1,000
Rent Expense	6,500	-	-	-	10,000
Prof Fees Tech Contract	26,273	30,601	35,400	32,000	32,000
Schools & Training	26,236	44,390	33,000	40,000	42,500
Telephone - Qwest Basic	6,674	5,038	2,365	5,200	5,200
Telephone - Qwest Data	4,947	-	-	-	-
Telephone - Cellular	9,736	9,319	8,700	8,700	8,700
Tele - Comcast Data	73	795	-	1,200	1,200
Utilities - Electric	14,802	13,738	11,365	14,500	15,000
Utilities - Trash Removal	6,096	2,747	3,400	5,200	5,200
Utilities - Natural Gas	8,716	11,025	12,000	13,000	13,000
Utilities - Propane	55	-	-	-	-
Utilities - Cable Television	1,240	936	800	800	800
Utilities - Other	1,560	2,102	2,000	1,250	1,250
Utilities - Water & Sanitation	4,761	5,605	3,500	3,800	3,430

Emergency Medical Service Operations – Continued

	2010 Actual	2011 Actual	2012 Budget	2012 Estimate	2013 Budget
Miscellaneous	716	3,594	-	-	523
Dues & Meetings	6,019	3,881	2,600	2,600	2,600
Service Charges	527	-	-	-	-
Treasurers Fees	111,177	112,588	98,000	91,000	98,000
Mountain Medical Resp Team	4,395	4,256	4,000	4,100	4,000
Community Relations / Ed	8,569	10,778	8,000	8,000	8,000
US Bank Merchant Fees	5,519	4,900	5,000	5,000	5,000
Collection Expense	9,632	10,319	5,950	7,500	5,950
Emergency Mapping	10,000	10,654	10,000	5,000	5,000
Budget Supplemental	-	-	65,000	-	-
Operating Expenditures	609,843	703,266	680,165	621,960	603,066
Automotive	-	55,000	35,000	35,420	45,000
Computers & Comp Systems	-	-	-	-	-
Equipment	203,662	29,383	66,000	53,500	25,500
Remodel Education Building	8,406	-	-	-	-
New Capital Leases	535,000	-	-	-	-
Capital Under \$5000	19,651	30,177	-	24,000	-
Ambulances	70,432	-	-	-	540,000
Budget Supplemental	-	-	15,000	-	-
Capital Expenditures	837,151	114,560	116,000	112,920	610,500
Operating plus Cap Exp	1,446,994	817,826	796,165	734,880	1,213,566
Transfer to Debt Service	113,256	-	-	-	-
Transfer to R&B	10,000	-	-	-	-
Transfer to Maj Cap (Ambulance Reserve)	-	197,000	197,000	197,000	197,000
Transfer to Maj Cap (Durable Equipment Reserve)	-	-	25,000	25,000	25,000
EMS Transfers Out Total	123,256	197,000	222,000	222,000	222,000
EMS Expenditures Total	3,813,126	3,106,738	2,997,326	2,921,507	3,414,727
% Increase from Prior Year	15.44%	-18.53%	-3.52%	-2.53%	13.93%
Revenues					
Property Tax	1,931,155	1,952,336	1,635,000	1,635,000	1,602,000
Delinquent Property Tax	4,632	(631)	-	1,160	-
Interest on Property Tax	-	-	-	4,750	4,300
Specific Ownership Tax	71,710	67,597	60,000	64,000	58,000
Federal Grant Revenue	155,000	-	-	-	-
State Grant Revenue	65,254	51,240	5,000	32,040	5,000
Local Grant Revenue	-	220	-	220	-
Treasurer AR Collections	1,242,839	1,354,335	1,400,000	1,100,000	1,000,000
Interest on Property Tax	7,811	6,231	1,000	-	-
Miscellaneous	21,474	14,140	9,000	13,772	9,000
Sale of Assets	-	-	-	11,321	-
New Capital Leases	535,000	-	-	-	-
Operating Revenue Total	4,034,875	3,445,468	3,110,000	2,862,263	2,678,300

Emergency Medical Service Operations – Continued

	2010 Actual	2011 Actual	2012 Budget	2012 Estimate	2013 Budget
Transfer from Maj Cap (Ambulance Reserve)		-	-	-	270,000
Transfers In Total	-	-	-	-	270,000
EMS Revenues Total	4,034,875	3,445,468	3,110,000	2,862,263	2,948,300
General Support Required (Provided)	(221,749)	(338,730)	(112,674)	59,244	466,427
FTE's	40.74	38.91	37.00	37.00	37.00
Personnel cost per FTE	55,053	53,763	53,491	53,098	53,491

CAPITAL IMPROVEMENT FUNDS

Grand County has two Capital Improvement Funds. The Sales Tax Capital Improvement Fund accounts for the County's 1% sales tax revenue received and non-major capital expenditures financed primarily from sales tax revenues. The improvements expenditures from this fund are one-time, items which by their size or nature do not fit the County capitalization policy and are not depreciated. A substantial portion of sales tax revenue is transferred to the Road and Bridge Fund to supplement County property tax and state and federal funding for road maintenance operation.

The Major Capital Improvement fund accounts for major capital expenditures (those in excess of \$5,000 in accordance with the County capitalization policy) primarily financed by sales and property taxes or capital leases and all other major capital asset transactions of the County. Funding through interfund transfers to this fund reflects the Road and Bridge and Emergency Medical Services Funds setting aside money for future capital equipment purchases.

Sales Tax Capital Improvement Fund

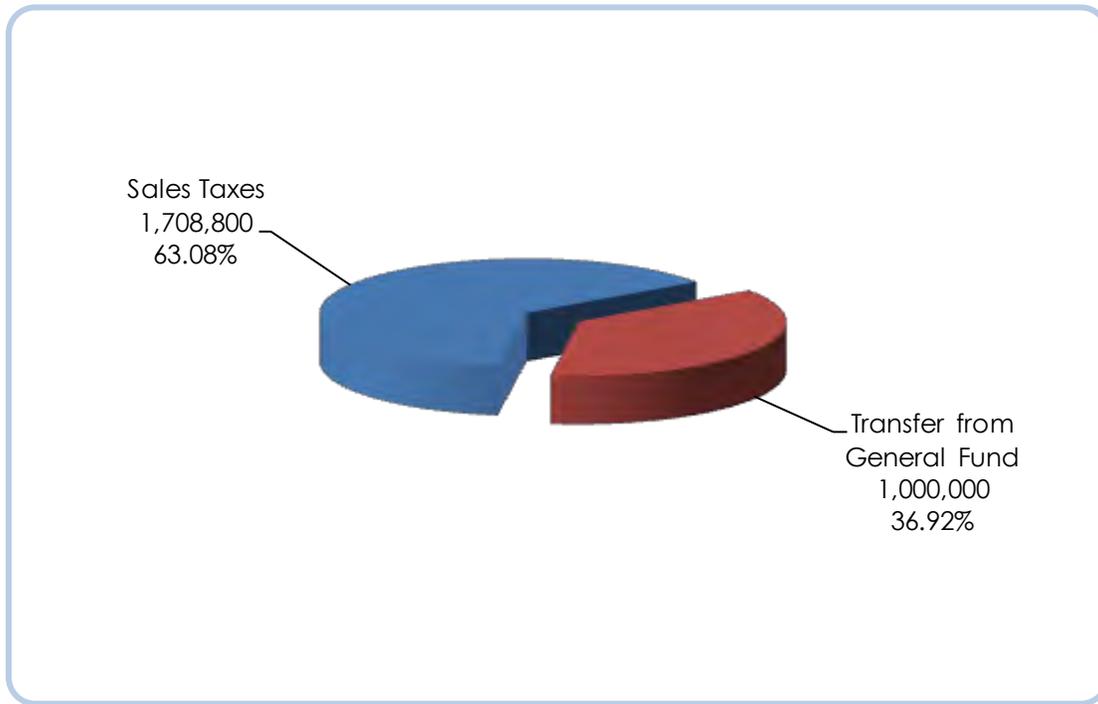
2013 SALES TAX CAPITAL IMPROVEMENT FUND BUDGET

Beginning Fund Balance	\$	1,859,673
<i>Sources</i>		
Sales Taxes		1,708,800
Transfer from General Fund		1,000,000
	Total Sources	2,708,800
<i>Uses</i>		
Personnel		-
Operating		45,000
Capital Expenditures		1,059,500
Transfers Out		2,500,000
Transfer to Major Capital Improvement Fund	1,000,000	
Transfer to Road & Bridge Fund	1,500,000	
	Total Uses	2,500,000
Ending Fund Balance	\$	963,973

SALES TAX CAPITAL IMPROVEMENT FUND ENDING BALANCES - FIVE YEAR HISTORY

2009 Actual	2010 Actual	2011 Actual	2012 Estimated	2013 Budget	% Change 2012-2013
\$ 651,454	\$ 1,137,525	\$ 1,249,952	\$ 1,859,673	\$ 963,973	-48.16%

2013 Sales Tax Capital Improvement Fund Revenues by Source



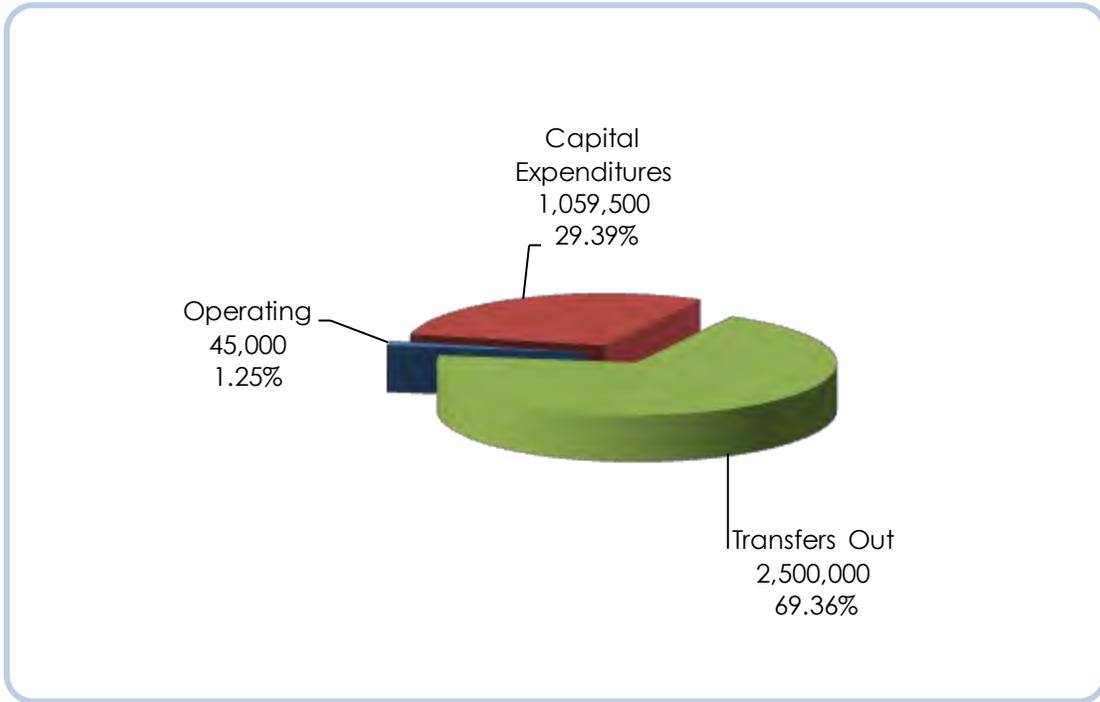
SIGNIFICANT CHANGES - SALES TAX CAPITAL IMPROVEMENT FUND REVENUES

For 2013, to budget conservatively, we are estimating a \$1.1 million decrease in sales tax revenues.

CHANGES IN REVENUES 2012-2013

Department	Revenue Changes			
	2012 Estimate	2013 Final	Increase (Decrease)	
			Amount	Percent
ST Capital Improve Fund Total	2,809,800	1,708,800	(1,101,000)	-39%

2013 Sales Tax Capital Improvement Fund Expenditures by Use



SIGNIFICANT CHANGES - SALES TAX CAPITAL IMPROVEMENTS OPERATING PLUS CAPITAL EXPENDITURES

In 2012, the County expended \$29,000 in unanticipated repairs to County buildings. In 2013, \$200,000 less is budgeted for the Granby Landfill stabilization program.

CHANGES IN OPERATING PLUS CAPITAL EXPENDITURES 2012-2013

Department	Operating Expense Changes			
	2012	2013	Increase (Decrease)	
	Estimate	Final	Amount	Percent
ST Capital Improve Fund Total	1,375,608	1,104,500	(271,108)	-20%

Major Capital Improvement Fund

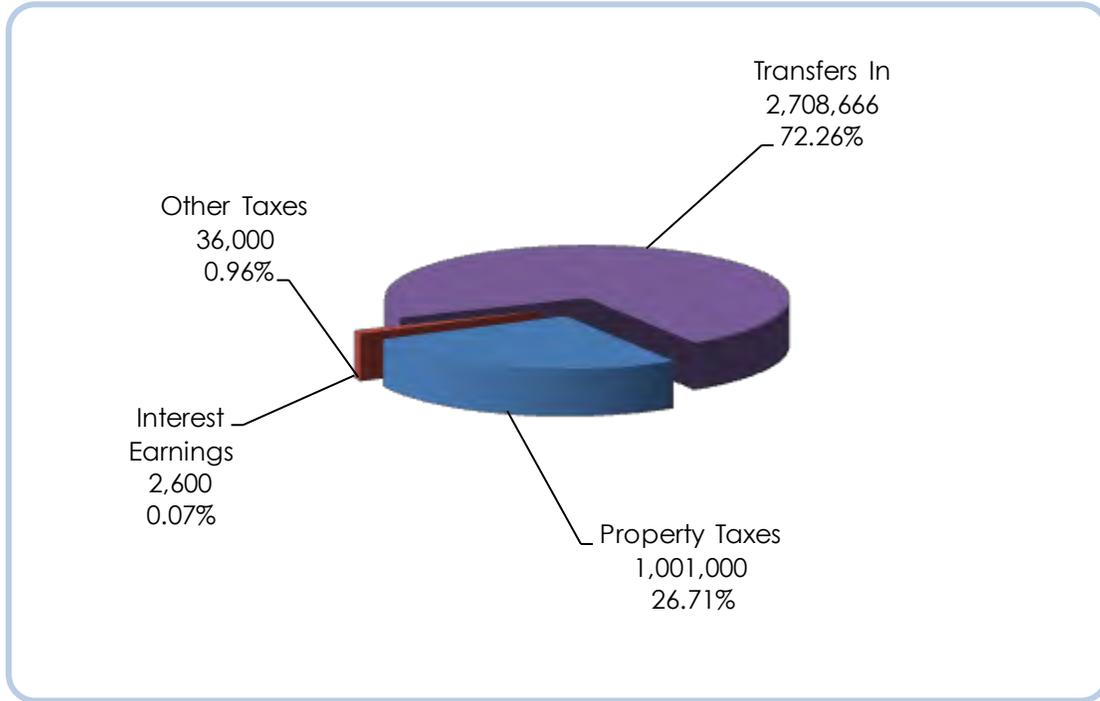
2013 MAJOR CAPITAL IMPROVEMENT FUND BUDGET

Beginning Fund Balance		\$ 6,167,205
<i>Sources</i>		
Property Taxes		1,001,000
Other Taxes		36,000
Interest Earnings		2,600
Transfers In		2,708,666
Transfer in from General Fund	45,000	
Transfer in from Road & Bridge Fund	600,000	
Transfer in from Airport Improvement Fund	841,666	
Transfer in from Emergency Medical Services Fund	222,000	
Transfer in from Sales Tax Capital Improvement Fund	1,000,000	
	Total Sources	3,748,266
<i>Uses</i>		
Personnel		-
Operating		51,000
Capital Expenditures		4,690,239
Transfer to Emergency Medical Services Fund		270,000
	Total Uses	5,011,239
Ending Fund Balance		\$ 4,904,232

MAJOR CAPITAL IMPROVEMENT FUND ENDING BALANCES - FIVE YEAR HISTORY

2009 Actual	2010 Actual	2011 Actual	2012 Estimated	2013 Budget	% Change 2012-2013
\$ 2,125,498	\$ 2,527,668	\$ 5,168,787	\$ 6,167,205	\$ 4,904,232	-20.48%

2013 Major Capital Improvement Fund Revenues by Source



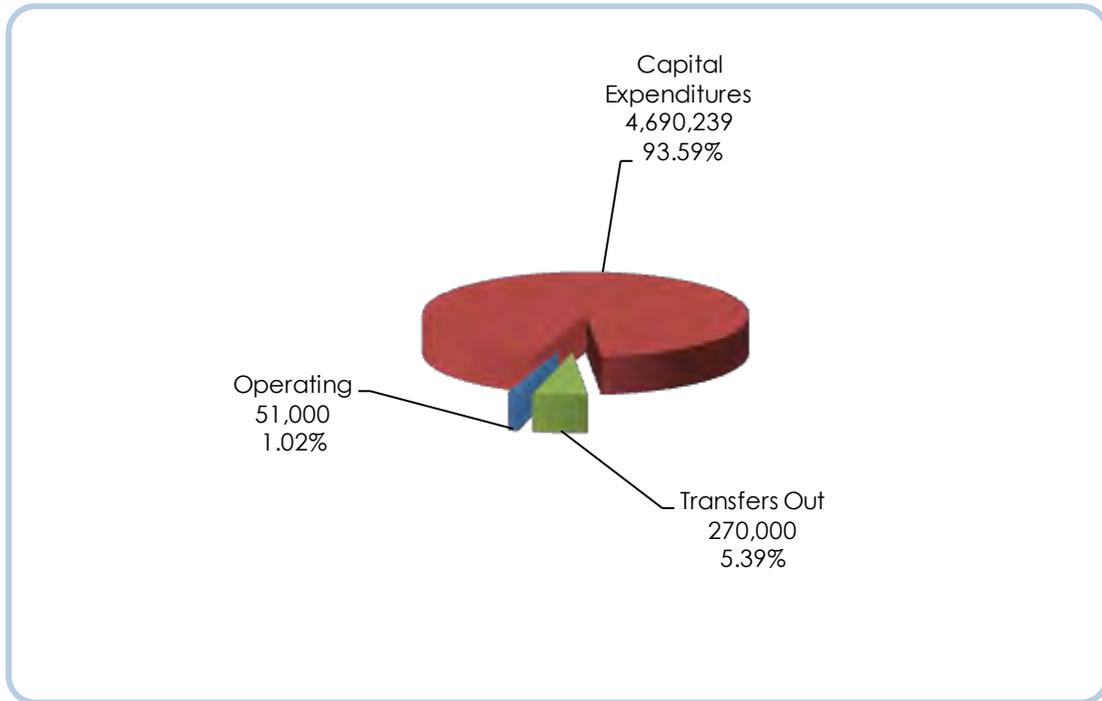
SIGNIFICANT CHANGES - MAJOR CAPITAL IMPROVEMENT FUND REVENUES

For 2012, there was a one-time \$262,000 donation from Freeport McMoran for shared costs transferred in from the Road and Bridge Fund as partial reimbursement for improvements to County Road 3. The 2012 amount also reflects \$104,000 in proceeds from asset sales. The 2013 revenues reflect an anticipated \$21,000 decline in property tax revenues.

CHANGES IN REVENUES 2012-2013

Department	Revenue Changes			
	2012 Estimate	2013 Final	Increase (Decrease)	
			Amount	Percent
Major Capital Improve Fund Total	1,170,100	1,039,600	(130,500)	-11%

2013 Major Capital Improvement Fund Expenditures by Use



SIGNIFICANT CHANGES - MAJOR CAPITAL IMPROVEMENTS OPERATING PLUS CAPITAL EXPENDITURES

The 2013 amount reflects \$1.8 million added to Managers Capital Reserves. See the Capital Projects section for more detail.

CHANGES IN OPERATING PLUS CAPITAL EXPENDITURES 2012-2013

Department	Operating Expense Changes			
	2012	2013	Increase (Decrease)	
	Estimate	Final	Amount	Percent
Major Capital Improve Fund Total	2,751,831	4,741,239	1,989,408	72%

2013 Capital Improvement Funds Departments

Capital Improvement Fund
Capital Improvement
2013

Sales Tax Capital Improvement

	2010 Actual	2011 Actual	2012 Budget	2012 Estimate	2013 Budget
Expenditures					
Treasurer Fees	29,306	28,153	45,000	45,000	45,000
Operating Expenditures	29,306	28,153	45,000	45,000	45,000
Granby Landfill Stabilization	-	90,230	6,600,000	1,200,000	1,000,000
Commissioners	1,368	11,145	10,000	28,784	10,000
County Maintenance	2,145	20,220	-	-	9,500
Coroner	10,757	2,562	-	-	-
Animal Control	-	-	-	4,840	-
Sheriff	-	10,388	-	9,608	-
R&B Capital Expenditures	9,189	21,042	-	19,394	-
Public Health	-	-	25,000	16,000	9,000
Airport Improvement	5,548	2,536	-	12,500	6,000
Fairgrounds	-	2,517	-	320	-
Natural Resources	-	-	2,000	2,000	-
Technology Capital	24,128	31,389	-	25,090	25,000
All Other Capital Expenditures	35,378	-	-	12,072	-
Budget Supplemental	-	-	136,300	-	-
Capital Expenditures	88,513	192,029	6,773,300	1,330,608	1,059,500
Total Expenditures	117,819	220,182	6,818,300	1,375,608	1,104,500
Transfer to Road & Bridge	1,250,000	2,000,000	2,000,000	1,000,000	1,500,000
Transfer to Major Capital	-	500,000	2,150,000	1,075,000	1,000,000
Transfer to Debt Service	1,100,000	-	-	-	-
Budget Supplemental	-	-	-	-	-
Transfers Out Total	2,350,000	2,500,000	4,150,000	2,075,000	2,500,000
Expenditures Total	2,467,819	2,720,182	10,968,300	3,450,608	3,604,500
% Increase from Prior Year	-63%	10%	303%	27%	4%

Sales Tax Capital Improvement Fund - Continued

	2010	2011	2012	2012	2013
	Actual	Actual	Budget	Estimate	Budget
Sales Tax	2,942,488	2,820,670	1,700,000	2,800,000	1,700,000
Misc Sales Tax - MVD	11,403	11,939	-	9,800	8,800
Total Revenue	2,953,891	2,832,609	1,700,000	2,809,800	1,708,800
Transfer from General Fund	-	-	6,600,000	1,250,528	1,000,000
Transfer from R&B Fund	-	-	-	-	-
Budget Supplemental	-	-	32,200		
Transfers In Total	-	-	6,632,200	1,250,528	1,000,000
	2,953,891	2,832,609	8,332,200	4,060,328	2,708,800
	(486,072)	(112,427)	2,636,100	(609,720)	895,700

**Capital Improvement Fund
Capital Improvement
2013**

Major Capital Improvement Fund

	2010 Actual	2011 Actual	2012 Budget	2012 Estimate	2013 Budget
Expenditures					
Treasurer Fees	60,749	61,307	51,000	51,000	51,000
Budget Supplemental	-	-	-	-	-
Operating Expenditures	60,749	61,307	51,000	51,000	51,000
Manager - Capital Reserves	-	-	2,054,221	-	1,827,000
Admin Bldg Remodel	310,164	-	-	-	-
Commissioners	59,432	-	-	-	20,000
County Maintenance	-	28,849	-	-	-
County Clerk (Recorder, Elections)	13,181	11,000	15,000	31,000	21,000
Treasurer	-	-	-	24,700	-
Motor Pool	-	31,199	-	-	150,000
Sheriff (Garage, Vehicles, Animal)	36,708	158,670	180,000	229,000	36,000
Court Security	41,265	-	-	47,974	-
Crusher	14,324	-	-	-	-
Road & Bridge	185,798	340,404	150,000	2,029,000	945,000
County Fuel	-	66,027	-	6,135	-
Landfill Exp / Trsfer Station	16,033	-	-	-	-
Airport	400,184	276,879	492,800	249,022	985,406
Fairgrounds / Flying Heels	6,520	-	-	79,000	-
Technology Capital	35,036	74,782	-	5,000	605,833
Emergency Management	-	38,975	35,000	-	-
All Other Capital Expenditures	87,093	-	-	-	100,000
Budget Supplemental	-	-	2,337,200	-	-
Capital Expenditures	1,205,738	1,026,785	5,264,221	2,700,831	4,690,239
Total Expenditures	1,266,487	1,088,092	5,315,221	2,751,831	4,741,239
Transfer To Debt Service	304,000	-	-	-	-
Transfer To EMS	-	-	-	-	270,000
Transfers Out Total	304,000	-	-	-	270,000
Expenditures Total	1,570,487	1,088,092	5,315,221	2,751,831	5,011,239
% Increase from Prior Year	-553%	-44%	80%	-93%	45%

Major Capital Improvement Fund (Continued)

	2010 Actual	2011 Actual	2012 Budget	2012 Estimate	2013 Budget
Revenues					
Property Tax	1,206,972	1,220,210	1,022,000	1,022,000	1,001,000
Delinquent Property Tax	2,895	(394)	-	800	-
Interest on Property Tax	-	-	-	2,900	2,600
Specific Ownership Tax	44,819	42,248	35,000	40,000	36,000
Interest on Property Tax	4,882	3,845	-	-	-
Miscellaneous	68,487	5,000	-	-	-
Sale of Assets	-	499,693	-	104,400	-
Total Revenue	1,328,055	1,770,602	1,057,000	1,170,100	1,039,600
Transfer In General Fund -	75,241	70,602	-	47,974	36,000
Transfer In Gen - Recorder E-Filing	5,767	8,313	9,000	9,000	9,000
Transfer In Gen - OEM	-	-	-	66,064	-
Transfer In Gen - Fairgrounds	-	-	-	37,000	-
Transfer In Road & Bridge (4206)	175,000	157,000	-	-	-
Transfer In Road & Bridge (4208)	-	890,000	600,000	862,000	600,000
Transfer In Solid Waste	16,033	-	-	-	-
Transfer In EMS Ambulance Res	-	197,000	197,000	197,000	197,000
Transfer In EMS Equipment Res	-	-	25,000	25,000	25,000
Transfer In Airport Improvement	372,561	135,694	457,895	211,111	841,666
Transfer In PILT	-	-	-	50,000	-
Transfer In Sales Tax	-	500,000	2,150,000	1,075,000	1,000,000
Budget Supplemental	-	-	457,325	-	-
Transfers In Total	644,602	1,958,609	3,896,220	2,580,149	2,708,666
	1,972,657	3,729,211	4,953,220	3,750,249	3,748,266
% Increase from Prior Year	-410%	47%	25%	-32%	-32%

NON-MAJOR FUNDS

Grand County's Non-Major Funds include Social Services, Affordable Housing, Airport Improvement, Conservation Trust, Dispatch, County Lodging Tax Tourism and Water Quality. This group of funds encompasses 22.7 full time equivalent employees in 13 departments.

Affordable Housing Fund – This fund reports revenues and expenditures for addressing affordable housing needs. Revenues come from development fees, and the fund is currently inactive.

Airport Improvements Fund – This fund accounts for airport improvements funded primarily by Federal grant revenues, with a minor grant match by the County and State. Additionally, airport operations including aviation fuel sales, hangar rentals and maintenance at the County's two airports are accounted for within the fund.

Conservation Trust Fund – this accounts for state lottery revenue allocated to the County and the related community improvements financed by these revenues.

County Lodging Tax Tourism Fund – This fund accounts for the County 1.8% lodging tax revenue charged to persons for accommodations and the expenditure of these funds to market County tourism.

Dispatch Fund – This fund is used for the operation of a communication center to answer emergency and non-emergency calls for public safety services within the County.

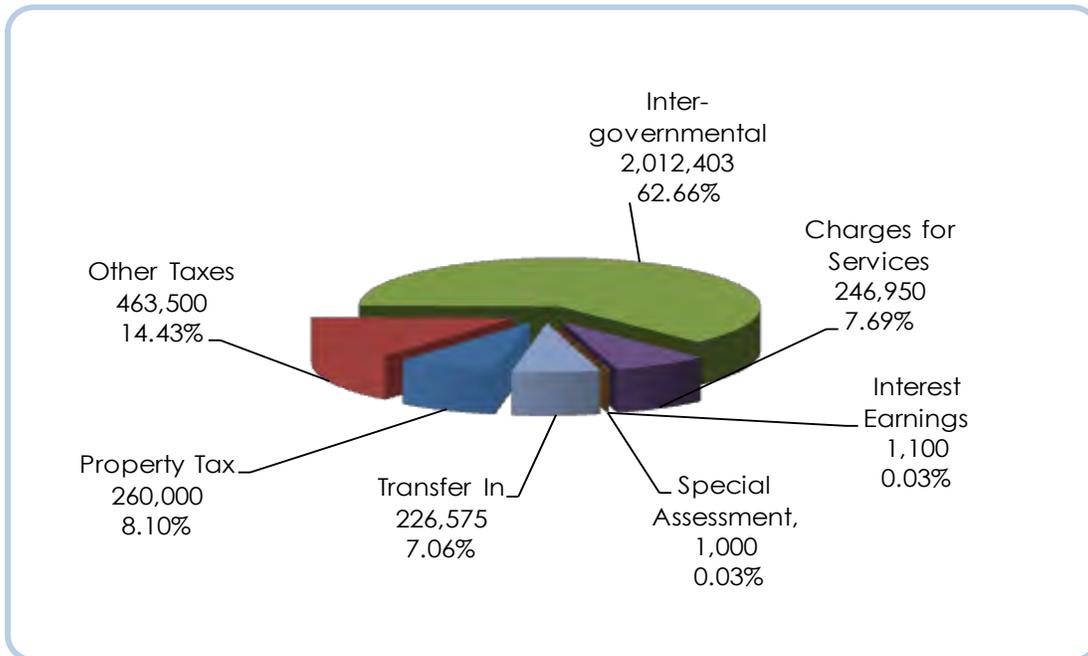
Social Services Fund – This fund accounts for federal and state resources received by the County for various social programs as well as a portion of County property taxes designated for this purpose.

Water Quality Fund – This fund reports revenues and expenditures for addressing water quality impacts.

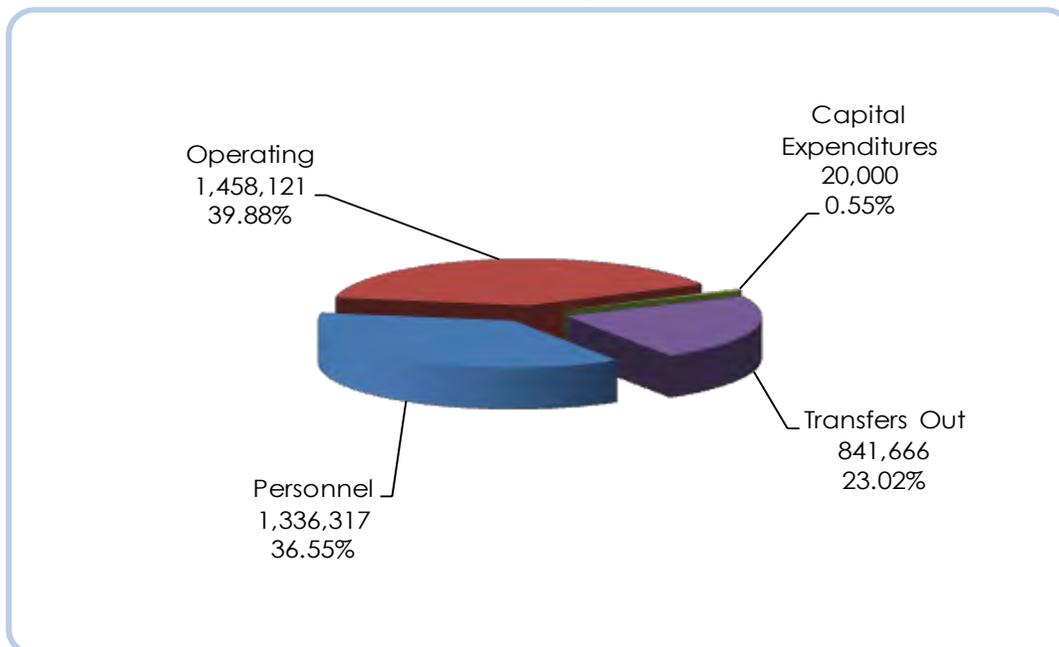
2013 NON-MAJOR FUNDS BUDGET

2013 Budget by Type	2013 Budget by Fund
Beginning Combined Fund Balance \$ 1,896,263	Beginning Combined Fund Balance \$ 1,896,263
<i>Sources</i>	<i>Sources</i>
Property Tax 260,000	Airport Improvement Fund 1,187,866
Other Taxes 463,500	Social Services Fund 1,059,413
Intergovernmental 2,012,403	Dispatch Fund 469,999
Charges for Services 246,950	County Lodging Tax Fund 463,250
Interest Earnings 1,100	Conservation Trust Fund 30,000
Special Assessments 1,000	Water Quality Fund 1,000
Transfer In 226,575	Total Sources <u>3,211,528</u>
Total Sources <u>3,211,528</u>	<i>Uses</i>
<i>Uses</i>	Airport Improvement Fund 1,206,208
Personnel 1,336,317	Social Services Fund 1,088,546
Operating 1,458,121	Dispatch Fund 564,164
Capital Expenditures 20,000	County Lodging Tax Fund 641,586
Transfers Out 841,666	Conservation Trust Fund 150,000
Total Uses <u>3,656,104</u>	Water Quality Fund 5,100
Ending Combined Fund Balance \$ 1,451,687	Affordable Housing Fund 500
	Total Uses <u>3,656,104</u>
	Ending Combined Fund Balance \$ 1,451,687

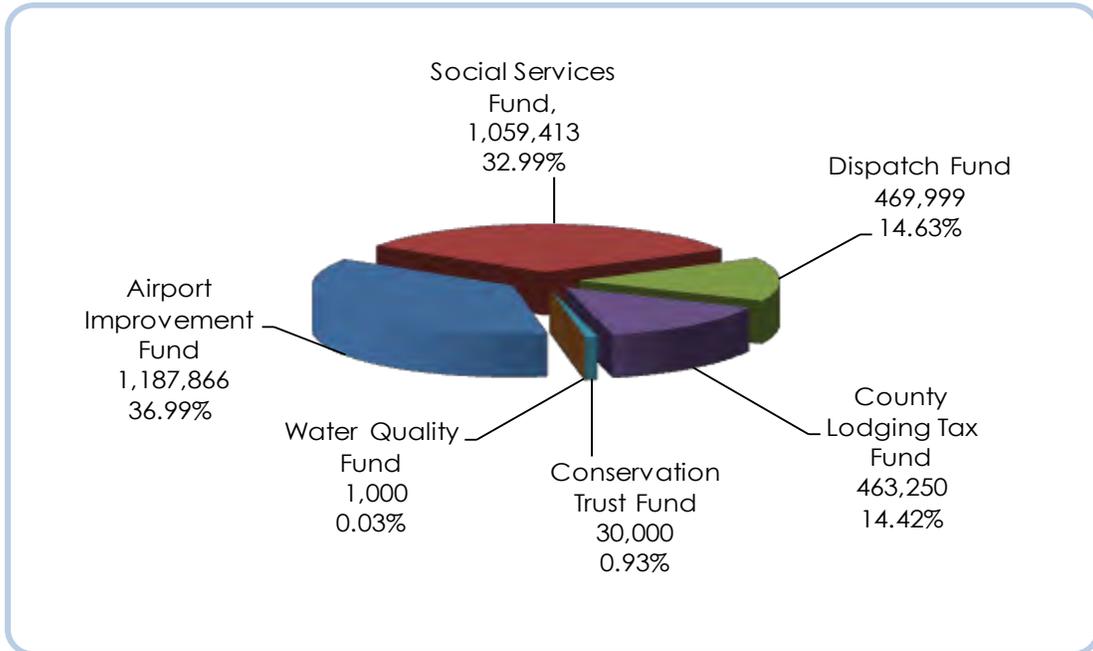
2013 Non-Major Funds Sources by Type and Percentage of Total



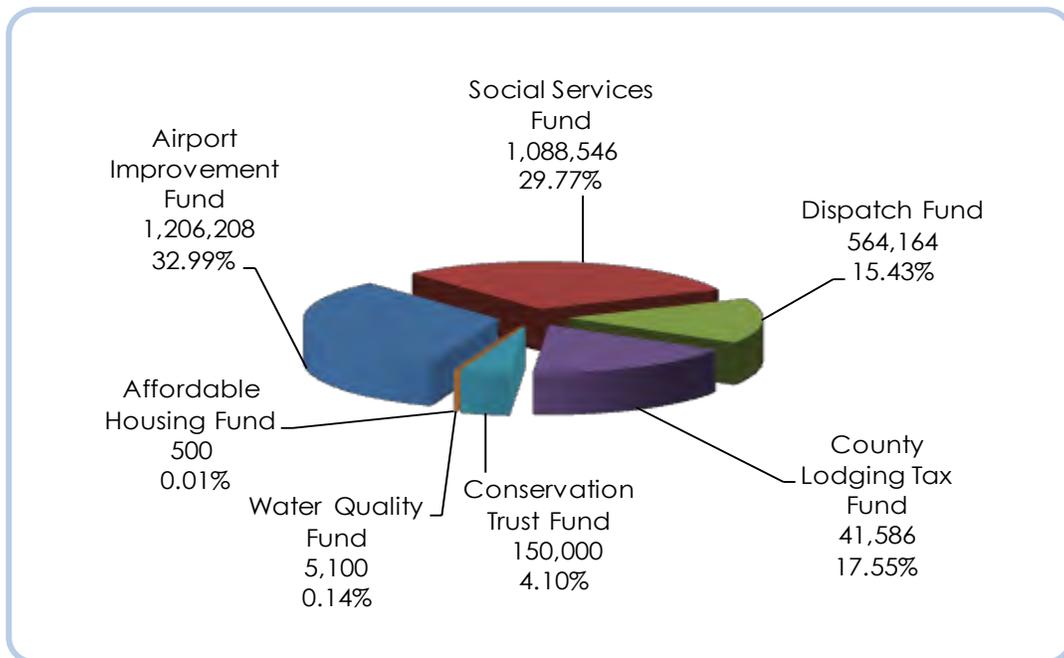
2013 Non-Major Funds Uses by Type And Percentage of Total



2013 Non-Major Funds Sources by Fund And Percentage of Total



2013 Non-Major Funds Uses by Fund And Percentage of Total



2013 NON-MAJOR FUNDS ENDING BALANCES - FIVE YEAR HISTORY

Fund	2009 Actual	2010 Actual	2011 Actual	2012 Estimated	2013 Budget	% Change 2011-2012
Airport Improvement	238,957	283,736	273,142	182,800	164,458	-33.08%
Affordable Housing	62,940	62,940	62,940	62,440	61,940	-0.79%
Conservation Trust Fund	104,033	100,519	117,391	11,391	(108,609)	-90.30%
Dispatch	233,109	231,576	178,314	170,659	96,302	-4.29%
Social Services	542,045	713,130	737,070	877,428	899,612	19.04%
County Lodging Tax	303,089	295,331	287,573	506,048	325,712	75.97%
Water Quality	49,181	19,131	21,427	16,372	12,272	-23.59%

SIGNIFICANT CHANGES - NON-MAJOR FUNDS REVENUES

Airport Improvement Fund - 2013 reflects receipt of Federal funding for apron expansion and pavement repairs.

Conservation Trust Fund - 2013 reflects a conservative estimate of lottery revenues.

CHANGES IN REVENUES 2012-2013

Department	Revenue Changes			
	2012 Estimate	2013 Final	Increase (Decrease)	
			Amount	Percent
Affordable Housing Fund	-	-	-	0%
Airport Improvement Fund	446,677	1,087,866	641,189	144%
Conservation Trust Fund	44,000	30,000	(14,000)	-32%
County Lodging Tax Fund	475,000	463,250	(11,750)	-2%
Dispatch Fund	343,424	343,424	-	0%
Social Services	1,002,388	1,059,413	57,025	6%
Water Quality Fund	-	1,000	1,000	NA
Total Non-Major Funds	2,311,489	2,984,953	673,464	29%

SIGNIFICANT CHANGES - NON-MAJOR FUNDS OPERATING EXPENDITURES

Airport Improvement Fund – For 2013, an additional \$8,250 has been added to the budget for professional services, \$10,000 for a Colorado Department of Health and Environment storm water management plan, and increases to cover higher utility costs.

Lodging Tax Fund – For 2013, the County Tourism Board intends to expand their marketing efforts and expenditures to promote tourism in all areas of the County.

Dispatch Fund – For 2012, \$16,000 was spent on radio equipment. For 2013, \$5,000 has been budgeted for off-site equipment.

CHANGES IN OPERATING PLUS CAPITAL EXPENDITURES 2012-2013

Department	Operating Expense Changes			
	2012 Estimate	2013 Final	Increase (Decrease)	
			Amount	Percent
Affordable Housing Fund	500	500	-	0%
Airport Improvement Fund	332,650	271,870	(60,780)	-18%
Conservation Trust Fund	150,000	150,000	-	0%
Lodging Tax Fund	477,000	641,586	164,586	35%
Dispatch Fund	55,791	44,800	(10,991)	-20%
Retirement Fund	54,000	54,000	-	0%
Water Quality Fund	5,055	5,100	45	1%
Total Non-Major Funds	1,074,996	1,167,856	92,860	9%

2013 Affordable Housing Fund Operations

Affordable Housing Fund
 Administrative Functions
 2013

Affordable Housing Fund Operations

	2010 Actual	2011 Actual	2012 Budget	2012 Estimate	2013 Budget
Expenditures					
Treasurer Fees	-	-	500	500	500
Operating Expenditures	-	-	500	500	500
Expenditures Total	-	-	500	500	500
% Increase from Prior Year	N/A	0.00%	0.00%	0.00%	0.00%
General Support Required	-	-	500	500	500

2013 Airport Improvement Fund Operations

**Airport Improvement Fund
Auxiliary Services
2013**

Airport Improvement Fund Operations

	2010 Actual	2011 Actual	2012 Budget	2012 Estimate	2013 Budget
Expenditures					
Regular Wages	51,351	66,285	35,759	35,759	37,180
Overtime Wages	2,148	3,184	4,000	4,000	4,000
Yearend Payroll Accrual	(443)	23		-	-
Wages Offset - Road & Bridge	-		29,000	29,000	29,000
FICA	3,838	5,064	2,735	2,735	2,844
Employee Benefits	17,464	23,772	17,029	17,020	17,032
Clothing Allowance	-	55	55	110	110
Workmans Compensation	2,220	200	213	4,634	2,506
Personnel Expenditures	76,578	98,583	88,791	93,258	92,672
Fuel Oil & Antifreeze	3,040	3,911	5,000	3,500	5,000
Supplies - Operating	3,656	18,139	3,000	5,000	3,000
Supplies - Office	-	6	100	-	100
Supplies - Computer	-	41	-	260	100
Professional Services	6,071	10,065	1,500	1,750	10,000
CDPHE Storm Water Mang Plans					9,000
Postage	-	178	180	180	100
Travel, Lodging & Meals	2,553	570	1,500	1,500	1,500
Advert & Legal Notice	587	1,560	750	750	750
Insurance & Bonds	4,502	7,902	8,000	5,000	5,500
Repair & Maint/ Radios	-	900	100	100	100
Repair & Maint/Equip	916	3,843	750	2,700	3,500
Repair & Maint/Vehicle	4,201	6,342	2,000	6,145	4,000
Schools & Training	990	570	2,000	5,835	6,000
Telephone - Basic	2,358	2,398	2,420	2,000	1,500
Telephone - Other	701	-	-	-	-
Utilities - Trash Removal	1,056	588	400	650	720
Utilities - Natural Gas	1,768	1,690	2,000	2,000	2,000
Utilities - Water & Sanitation	3,535	2,960	2,500	2,000	2,500
Pest Management	-	21	-	-	-
Noxious Weed Spraying	-	-	4,000	2,000	4,000
Miscellaneous	25	1,509	700	700	700
Dues & Meetings	750	700	750	300	200
Treasurer Fees	4,826	3,007	1,500	2,700	1,500
Utilities - Granby - Electric	5,185	4,494	4,500	5,000	4,500
Aviation Fuel	136,201	204,865	175,000	179,000	175,000
Utilities - Kremmling - Electric	2,991	3,443	3,000	3,000	3,400
Repairs - Granby	1,237	7,210	3,000	5,200	7,000
Improvements-Granby	1,127	58	-	3,500	-

Airport Improvement Fund Operations – Continued

	2010 Actual	2011 Actual	2012 Budget	2012 Estimate	2013 Budget
AWOS Inspections	4,143	526	3,500	4,000	4,000
Repairs - Kremmling	2,858	18,408	2,000	6,000	3,500
Improvements-Kremmling	-	3,309	800	1,000	3,000
Beacon Batteries	-	-	1,000	-	1,000
Line Leak Detection	-	-	1,000	270	500
Filter Vessel Change	-	-	2,700	3,130	3,200
Brooms-Sweeper brushes	-	-	5,000	5,000	5,000
Budget Supplemental Request	-	-	92,000	72,480	-
Operating Total	197,788	311,224	334,662	334,662	273,883
Transfer to Major Capital	372,561	135,694	457,895	211,111	841,666
Transfers Out Total	372,561	135,694	457,895	211,111	841,666
Expenditures Total	646,927	545,501	881,348	639,031	1,208,221
% Increase from Prior Year	-85%	-16%	62%	-27%	37%
Revenues					
Federal Aviation Grant	356,631	129,441	450,000	200,000	450,000
State Grant	15,808	59,245	7,895	11,111	391,666
Fuel Sales - Granby	22,506	54,653	15,000	20,766	15,000
Fuel Sales - Kremmling	144,757	202,742	210,000	214,800	210,000
Reimb Excise & Sales Tax	6,199	4,568	3,200	-	3,200
Hanger Rents	20,450	18,942	18,000	-	18,000
Miscellaneous	3,344	63,304			-
General Revenue Total	569,696	532,895	704,095	446,677	1,087,866
Transfer from General	120,000		100,000	100,000	100,000
Transfers In Total	120,000	-	100,000	100,000	100,000
Revenues Total	689,696	532,895	804,095	546,677	1,187,866
General Support Req (Prov)	(42,769)	12,605	77,253	92,354	20,355
Capital Improvements	5,548	2,536	12,300	12,500	6,000
Capital Improvements	400,184	276,879	492,800	249,022	985,406
FTE's	1.17	1.83	1.00	1.20	1.50
Cost Per FTE	65,451	53,870	88,791	77,715	61,781
Gross Profit on Fuel Sales	164,223	52,530	50,000	56,566	50,000

2013 Conservation Trust Fund Operations

Conservation Trust Fund
 Auxiliary Services
 2013

	2010	2011	2012	2012	2013
	Actual	Actual	Budget	Estimate	Budget
Expenditures					
Treasurer Fees	590	451	500	500	500
General Expenditures	-	-	149,500	106,680	143,500
Bits "N Spurs Gym	-	-	-	1,000	1,000
FV Hockey Association	-	2,600	-	-	-
Fras Val Metro Rec Dist	-	-	-	13,895	-
GC Community Gardens	-	3,000	-	-	-
GC Pet Pals	-	3,000	-	-	-
Girl Scout Troop 561	1,500	1,000	-	3,000	-
Kremmling Cattle Kings	-	10,000	-	-	-
Kremmling Little League	3,000	-	-	-	-
Middle Park Land Trust	9,000	-	-	-	-
Middle Park Music Education	-	-	-	-	5,000
West Grand School Dist	-	-	-	2,340	-
Town of Granby	12,700	9,210	-	17,000	-
Town of Grand Lake	13,350	-	-	-	-
Town of Kremmling	9,000	-	-	-	-
WP Horseman Assoc	-	-	-	5,585	-
Operating Expenditures	49,140	29,261	150,000	150,000	150,000
Expenditures Total	49,140	29,261	150,000	150,000	150,000
	-25%	-40%	413%	0%	0%
Revenues					
Lottery Revenue	44,309	45,149	30,000	44,000	30,000
Interest Earnings	1,317	984	-	-	-
Revenues Total	45,626	46,133	30,000	44,000	30,000
General Support Required/ (Provided)	3,514	(16,872)	120,000	106,000	120,000

2013 County Lodging Tax Tourism Fund Operations

County Lodging Tax Fund

**Auxiliary Services
2013**

County Lodging Tax Tourism Fund

	2010 Actual	2011 Actual	2012 Budget	2012 Estimate	2013 Budget
Expenditures					
Treasurer's Fees	-	4,122	-	4,122	4,500
Marketing Contract	205,761	158,588	185,645	185,645	237,000
Fulfillment	11,637	1,607	1,800	1,800	-
County-wide Grants	2,500	5,200	6,000	6,000	6,000
Fraser Valley Grants	43,250	29,150	38,688	46,000	61,435
Mainstem Grants	19,000	14,300	25,057	33,000	49,722
Three Lakes Grants	52,380	52,819	69,112	97,449	126,679
PR-Contract	37,344	30,000	35,000	35,000	40,000
PR-Press Trips	-	-	10,000	10,000	15,000
PR-Operationg Expenses	12,712	9,997	5,000	5,000	5,000
Sales-Contract	17,500	16,042	17,000	17,000	17,650
Sales-Operating Expenses	9,557	7,461	7,600	7,600	9,600
Ops-Administrative Assistant	15,000	14,958	15,000	15,000	16,200
Ops-Bank Charges	168	132	150	150	-
Ops-Meals	-	-	400	400	400
Ops-Office Supplies	257	35	250	250	400
Ops-Postage & Delivery	48	1,436	300	300	300
Ops-Storage Costs	500	500	500	500	500
Ops-Telephone	-	-	-	-	1,200
Ops-Travel & Entertainment	906	26	-	-	-
Accounting	8,125	7,500	2,500	2,500	-
Audit	3,875	4,550	4,000	4,000	-
Unallocated Costs	-	-	5,998	5,284	50,000
Budget Supplemental	-	-	47,000	-	-
Operating Expenditures	440,520	358,423	477,000	477,000	641,586
Expenditures Total	440,520	358,423	477,000	477,000	641,586
% Increase from Prior Year	N/A	N/A	33.08%	0.00%	34.50%
Revenues					
Lodging Taxes	416,217	481,860	414,500	459,500	454,500
State Grant Revenue	15,000	7,500	-	15,000	7,500
Local Grant Revenue	-	-	15,000	-	-
Banner Ad Sales	973	275	-	500	750
Collateral Sales	-	180	-	-	-
Interest	572	324	500	-	500
Reveneus Total	432,762	490,139	430,000	475,000	463,250
General Support Required	7,758	(131,716)	47,000	2,000	178,336

2013 Social Services Fund Departments

Social Services Fund

Public Welfare

Child Care

2013

	2010 Actual	2011 Actual	2012 Budget	2012 Estimate	2013 Final
Expenditures					
Salary State	6,468	6,180	7,603	13,278	42,674
Salary County	1,637	1,566	1,926	3,354	10,668
Employee Benefits St	-	-	-		-
Employee Benefits Co	-	-	-		-
Workmans Comp State	78	157	157	106	157
Workmans Comp County	20	39	39	26	39
Personnel Expenditures	8,203	7,942	9,725	16,764	53,538
<hr/>					
Approx Co Share Personnel	1,657	1,605	1,965	3,380	10,707
Insurance/Bonds State	6	-	6	3	6
Insurance/Bonds County	1	-	1	1	1
Rent/Janitorial State	125	122	114	74	114
Rent/Janitorial County	31	30	28	18	28
Contractual Service Sta	90	45	125	100	125
Contractual Service Cou	23	11	31	26	31
Travel Expense State	672	284	100	300	100
Travel Expense County	168	71	25	75	25
Operating Expense State	171	141	100	60	100
Operating Expense Count	38	35	25	15	25
Dues/Registration State	15	26	20	21	20
Dues/Registration County	4	7	5	5	5
Utilities State	162	147	150	100	150
Utilities County	40	37	38	24	38
County Audit Fees State	120	-	120	120	120
County Audit Fees County	30	-	30	30	30
Data Proc Equip/Supplies St	9	-	-		-
Data Proc Equip/Supplies Co	2	-	-		-
Misc State	-	26	-	1	-
Misc County	-	6	-	1	-
Elec Ben Trans/EBT Co Share	12,286	12,775	14,500	12,850	14,500
Maint of Effort Co Share	-	-	-	-	-
Operating Expenditures	13,993	13,763	15,418	13,824	15,418
<hr/>					
Approx Co Share Operating Expenditures Total	12,623	12,972	14,683	13,045	14,683
Expenditures Total	22,196	21,705	25,143	30,588	68,956
% Increase from Prior Year	9.97%	-2.21%	15.84%	21.66%	174.26%
<hr/>					
Approx Co Share Expenditures	14,280	14,577	16,648	16,425	25,390
<hr/>					
General Support Required	22,196	21,705	25,143	30,588	68,956

**Social Services Fund
Public Welfare
2013**

Child Support

	2010 Actual	2011 Actual	2012 Budget	2012 Estimate	2013 Final
Expenditures					
Salary State	65,977	65,664	71,518	65,664	32,005
Salary County	29,584	29,483	32,487	29,483	16,488
Workmans Comp State	633	871	871	633	633
Workmans Comp County	158	218	217	158	158
Personnel Expenditures	96,352	96,236	105,093	95,938	49,284
Approx Co Share Personnel	29,742	29,701	32,704	29,641	16,646
Insurance/Bonds State	46	152	46	-	46
Insurance/Bonds County	11	79	11	-	11
Rent/Janitorial State	1,216	1,184	1,210	1,184	1,210
Rent/Janitorial County	436	417	436	417	436
Contractual Service Sta	4,532	2,721	6,000	2,721	6,000
Contractual Service Cou	2,334	1,402	3,090	1,402	3,090
Travel Expense State	1,182	1,342	1,500	1,342	1,500
Travel Expense County	476	459	770	459	770
Operating Expense State	1,589	836	1,500	1,122	1,500
Operating Expense County	855	667	773	1,020	773
Med Test/Procedure/Exam	205	462	500	462	500
Med Test/Procedure/Exam	23	51	50	51	50
Serv Process/Expert Wit	647	553	700	756	700
Serv Process/Expert Wit	333	285	362	404	362
Dues/Registrations Stat	99	274	360	274	360
Dues/Registrations Coun	25	99	151	99	151
Utilities State	1,158	875	1,000	875	1,000
Utilities County	289	219	515	219	515
County Audit Fees State	600	-	600	600	600
County Audit Fees County	150	-	150	150	150
Data Proc Equip/Supplie	48	-	-	-	-
Data Proc equip/Suppli	12	-	-	-	-
Misc State	26	273	100	100	100
Misc County	14	98	52	52	52
Operating Expenditures	16,306	12,448	19,876	13,709	19,876
Approx Co Share Expenditures	4,958	3,776	6,360	4,273	6,360
Expenditures Total	112,658	108,684	124,969	109,647	69,160
% Increase from Prior Year	-9.89%	-3.53%	14.98%	-12.26%	-44.66%
Approx Co Share Expenditures	34,700	33,477	39,064	33,914	23,006
General Support Required	112,658	108,684	124,969	109,647	69,160

Social Services Fund
Public Welfare
2013

Child Welfare

	2010	2011	2012	2012	2013
	Actual	Actual	Budget	Estimate	Final
Expenditures					
Salary State	243,150	234,272	238,063	238,314	232,477
Salary County	61,547	59,335	60,259	60,578	58,119
On Call State	10,136	10,164	11,002	11,002	-
On Call County	2,534	2,541	2,750	2,750	-
Workmans Comp State	2,211	2,715	2,715	2,145	2,145
Workmans Comp County	553	679	678	536	536
Personnel Expenditures	320,131	309,706	315,467	315,325	293,277
Approx Co Share Personnel					
Insurance/Bonds State	160	-	160	508	160
Insurance/Bonds County	40	-	40	127	40
Rent/Janitorial State	2,466	2,439	2,462	2,476	2,462
Rent/Janitorial County	617	610	616	694	616
Contractual Service State	13,124	5,885	25,000	9,184	25,000
Contractual Service County	3,281	1,471	6,250	2,296	6,250
Travel Expense State	12,050	11,268	12,700	14,452	12,700
Travel Expense County	3,401	3,150	3,175	3,856	3,175
Operating Expense State	1,707	1,833	1,875	1,272	1,875
Operating Expense County	427	458	470	318	470
Serv Proc/Expert Witness St	-	-	500	500	500
Serv Proc/Expert Witness Co	-	-	125	125	125
Dues/Registrations Stat	210	464	100	464	100
Dues/Registrations Coun	52	133	25	133	25
Utilities State	4,661	4,305	4,860	4,522	4,860
Utilities County	1,165	1,076	1,215	1,130	1,215
County Audit Fees State	2,179	-	2,180	2,180	2,180
County Audit Fees County	545	-	545	545	545
Data Proc Equip/Supplies St	151	-	-	-	-
Data Proc Equip/Supplies Co	38	-	-	-	-
Misc State	7	708	500	500	500
Misc County	2	177	125	125	125
Out of Home EBT Co Share	12,902	14,928	20,000	14,928	20,000
CW Related CC EBT Co Share	3,951	351	5,000	-	5,000
SUB Adopt EBT Co Share	7,263	8,073	7,600	30,000	7,600
Operating Expenditures	70,399	57,329	95,523	90,335	95,523
Approx Co Share Operating Expenditures Total	33,027	29,817	44,530	53,456	44,530
Expenditures Total	390,530	367,035	410,990	405,660	388,800
% Increase from Prior Year	-0.62%	-6.02%	11.98%	-1.30%	-5.40%
Approx Co Share Expenditures	97,661	92,372	108,217	117,320	103,185
General Support Required	390,530	367,035	410,990	405,660	388,800

**Social Services Fund
Public Welfare
2013**

Colorado Works

	2010 Actual	2011 Actual	2012 Budget	2012 Estimate	2013 Final
Expenditures					
Salary State	18,983	16,922	19,562	17,256	21,914
Salary County	4,803	4,288	4,956	4,366	5,478
Workmans Comp State	270	369	369	269	369
Workmans Comp County	67	92	92	67	92
Personnel Expenditures	24,123	21,671	24,979	21,958	27,853
Approx Co Share Personnel	4,870	4,380	5,048	4,433	5,570
Insurance/Bonds State	19	-	19	58	19
Insurance/Bonds County	5	-	5	15	5
Rent/Janitorial State	321	308	310	310	310
Rent/Janitorial County	80	77	78	78	78
Contractual Service Sta	109	54	200	100	200
Contractual Service Cou	27	17	50	20	50
Travel Expense State	864	951	500	400	500
Travel Expense County	216	52	125	100	125
Operating Expense State	239	258	300	250	300
Operating Expense Count	64	65	75	62	75
Dues/Registration State	45	66	175	175	175
Dues/Registration County	11	17	44	44	44
Utilities State	418	371	450	380	450
Utilities Co	104	93	113	94	113
County Audit Fees State	298	-	298	298	298
County Audit Fees Co	74	-	75	75	75
Data Proc Equip/Supplies St	21	-	-	-	-
Data Proc Equip/Supplies Co	5	-	-	-	-
Misc State	-	67	-	-	-
Misc County	-	17	-	-	-
TANF Contracts State	48,835	28,565	32,000	28,000	32,000
TANF Contracts County	-	7,141	8,000	7,000	8,000
Elec Benefits Trans Co	14,739	16,361	12,000	15,000	12,000
Operating Expenditures	66,494	54,480	54,817	52,459	54,817
Approx Co Share Operating	15,325	23,840	12,565	26,846	12,565
Expenditures Total	90,617	76,151	79,796	74,417	82,670
% Increase from Prior Year	-20.19%	-15.96%	4.79%	-6.74%	3.60%
Approx Co Share Expenditure	20,195	28,220	17,613	31,279	18,135
General Support Required	90,617	76,151	79,796	74,417	82,670

Social Services Fund
Public Welfare
2013

Core Services

	2010 Actual	2011 Actual	2012 Budget	2012 Estimate	2013 Final
Expenditures					
IFT Salary State	43,544	38,121	46,381	21,966	41,904
IFT Salary County	11,019	9,652	11,745	5,554	10,476
Personnel Expenditures	54,563	47,773	58,126	27,520	52,380
Approx Co Share Personnel	11,019	9,652	11,745	5,554	10,476
IFT Travel Expense State	378	-	-	-	-
IFT Travel Expense County	101	-	-	-	-
Elec Benefits Trans Co		1,328			-
Elec Benefits Trans 100%	2,978	4,036	64,318	8,000	64,318
Elec Benefits Trans 80/20%	117,717	37,685	54,398	15,770	54,398
Operating Expenditures	121,174	43,049	118,716	23,770	118,716
Approx Co Share Operating Expenditures Total	117,818	39,013	54,398	15,770	54,398
% Increase from Prior Year	40.70%	-48.32%	94.71%	-71.00%	-3.25%
Approx Co Share Expenditures	128,837	48,665	66,143	21,324	64,874
General Support Required	175,737	90,822	176,842	51,290	171,096

**Social Services Fund
Public Welfare
2013**

Social Services Administrative Operations

	2010 Actual	2011 Actual	2012 Budget	2012 Estimate	2013 Final
Expenditures					
Salary State	85,386	93,541	107,194	107,822	144,055
Salary County	21,613	23,711	27,166	27,166	36,014
Workmans Comp State	1,652	1,886	2,423	1,560	1,886
Workmans Comp County	413	472	606	390	472
					-
Personnel Expenditures	109,064	119,610	137,389	136,938	182,427
Approx County Share Personnel	22,026	24,183	27,478	27,556	36,485
Insurance/Bonds State	119	-	119	497	119
Insurance/Bonds County	30	-	30	124	30
Rent/Janitorial State	1,769	1,809	1,800	1,918	1,800
Rent/Janitorial County	442	463	450	404	450
Contractual Service Sta	661	390	1,500	660	1,500
Contractual Service Cou	165	97	375	164	375
Travel Expense State	897	1,476	1,070	1,070	1,070
Travel Expense County	542	567	267	267	267
Operating Expense State	1,349	1,491	2,000	1,458	2,000
Operating Expense Count	924	907	500	1,020	500
Dues/Registrations Stat	515	387	500	600	500
Dues/Registrations Count	129	97	126	150	126
Utilities State	2,177	2,344	2,280	2,366	2,280
Utilities County	544	586	570	592	570
County Audit Fees State	1,550	-	1,550	1,550	1,550
County Audit Fees County	388	-	388	388	388
Data Proc Equip/Supplies St	105	-	-	-	-
Data Proc Equip/Supplies Co	26	-	-	-	-
Misc State	(690)	515	50	50	50
Misc County	(173)	129	12	12	12
Operating Expenditures	11,469	11,258	13,587	13,290	13,587
Approx Co Share Operating	3,017	2,846	2,718	3,121	2,718
Expenditures Total	120,533	130,868	150,976	150,228	196,014
% Increase from Prior Year	1.04%	8.57%	15.37%	-0.50%	29.83%
Approx Co Share Expenditures	25,043	27,029	30,196	30,677	39,203

Social Services Administrative Operations - Continued

Revenues					
Property Tax	313,813	317,255	239,000	265,525	260,000
Delinquent Property Tax	751	(103)	-	(103)	-
Interest on Property Tax	-	-	-	700	600
Specific Ownership Tax	10,774	11,863	9,000	10,000	9,000
HB 1451	72,421	73,399	76,000	76,000	76,000
Misc Revenue County	3,802	2,863	5,000	800	5,000
Child Care Admin	7,727	6,542	6,000	7,727	6,000
Safe and Stable Familie	25,212	27,766	24,000	24,000	24,000
Child Welfare Admin 100	48,268	48,029	47,103	48,219	47,103
Child Welfare Admin 80/	251,583	237,322	231,210	250,000	231,210
Colorado Works Admin	65,332	39,620	60,000	32,790	60,000
Core Services Admin 100	111,935	51,858	86,000	6,738	86,000
Core Services Admin 80/	51,905	32,897	23,000	32,897	23,000
County Administration	150,104	152,168	154,000	152,168	154,000
Energy Assist - LEAP Ad	10,907	10,555	8,000	6,000	8,000
FED Incentives	2,308	3,462	1,250	5,735	1,250
Food Assistance Admin	5,019	813	-	813	-
Foster Care Parental Fe	6,938	2,415	5,000	584	5,000
IV-D Child Support Admin	60,962	45,877	40,000	40,000	40,000
Old Age Pension Admin	3,839	3,912	4,000	4,000	4,000
Other Financing Sources	2,598	3,924	3,000	4,410	3,000
State Incentives	11,110	6,755	10,000	9,848	10,000
Title IV-E	110	-	250	500	250
HB 1451 Cap Bldg	10,889	27,184	16,800	16,570	-
Buell Foundation (IY)	700	7,669	3,000	631	-
Invest in Kids	-	-	-	5,836	6,000
Interest on Property Tax	1,269	1,033	200	-	-
Revenues Total	1,230,276	1,115,078	1,051,813	1,002,388	1,059,413
General Support (Provided)	(1,109,743)	(984,210)	(900,837)	(852,160)	(863,399)
FTE's	11.81	12.25	12.50	12.50	12.00
Personnel Cost Per FTE	9,235	9,764	10,991	10,955	15,202

**Social Services Fund
Public Welfare
2013**

Energy Assist / LEAP

	2010 Actual	2011 Actual	2012 Budget	2012 Estimate	2013 Final
Expenditures					
Salary State	8,896	9,226	5,000	5,000	5,000
Workmans Comp State	-	-	-	-	-
Personnel Expenditures	8,896	9,226	5,000	5,000	5,000
Travel Expense State	371	752	150	150	150
Travel Expense County	-	-	-	-	-
Operating Expense State	971	780	850	800	850
Dues/Registrations State	-	-	-	-	-
Operating Expenditures	1,342	1,532	1,000	950	1,000
Expenditures Total	10,238	10,758	6,000	5,950	6,000
% Increase from Prior Year	62.7%	5.1%	-44.2%	-0.8%	0.0%
					-
General Support Required	10,238	10,758	6,000	5,950	6,000

**Social Services Fund
Public Welfare
2013**

Home Care Allowance

	2010 Actual	2011 Actual	2012 Budget	2012 Estimate	2013 Final
Expenditures					
Personnel Expenditures	-	-	-	-	-
Elec Benefits Trans Co	3,272	4,949	5,000	8,173	5,000
Operating Expenditures	3,272	4,949	5,000	8,173	5,000
<i>Approx Co Share Expenditures</i>	<i>3,272</i>	<i>4,949</i>	<i>5,000</i>	<i>8,173</i>	<i>5,000</i>
Expenditures Total	3,272	4,949	5,000	8,173	5,000
% Increase from Prior Year	-36.2%	51.3%	1.0%	63.5%	0.0%
General Support Required	3,272	4,949	5,000	8,173	5,000

Social Services Fund
Public Welfare
2013

Misc Programs / Grants

	2010 Actual	2011 Actual	2012 Budget	2012 Estimate	2013 Final
Personnel Expenditures	-	-	-	-	-
Budget Supplemental	-	-	-	-	-
Parental Fees State	6,938	2,415	5,000	584	5,000
Special Economic Asst State	751	198	1,000	-	1,000
Title IV-E State	110	-	250	-	250
Misc Revenue County	3,802	2,863	5,000	-	5,000
Safe and Stable Families	27,811	25,025	24,000	24,000	24,000
HB 1451	72,421	75,122	-	0	-
HB 1451 Cap Bldg	16,855	21,479	-	-	-
Buell Foundation (IY)	700	7,669	3,000	-	3,000
Invest in Kids	-	-	-	10,000	-
Operating Expenditures	129,388	134,771	38,250	34,584	38,250
Expenditures Total	129,388	134,771	38,250	34,584	38,250
% Increase from Prior Year	20%	4%	-72%	-10%	0%
<i>Approx Co Share Operating</i>	<i>3,802</i>	<i>2,863</i>	<i>5,000</i>	<i>-</i>	<i>5,000</i>
General Support Required	129,388	134,771	38,250	34,584	38,250

**Social Services Fund
Public Welfare
2013**

Old Age Pension

	2010 Actual	2011 Actual	2012 Budget	2012 Estimate	2013 Final
Expenditures					
Salary State	3,597	4,515	4,998	4,540	4,978
Employee Benefits State	-	-	-	-	-
Workmans Comp State	74	60	152	108	108
Personnel Expenditures	3,671	4,575	5,150	4,648	5,086
Insurance /Bonds State	5	-	5	20	5
Rent/Janitorial State	72	117	76	110	76
Contractual Service State	-	-	-	4	-
Travel Expense State	44	70	45	82	45
Operating Expense State	57	84	80	64	80
Dues/Registration State	11	25	25	48	25
Utilities State	94	141	100	140	100
County Audit Fees State	66	-	66	-	66
Data Proc Equip/Supplies St	3	-	-	-	-
Misc State	-	23	-	-	-
Operating Expenditures	352	460	397	468	397
Expenditures Total	4,023	5,035	5,547	5,116	5,483
% Increase from Prior Year	-9.9%	-20.5%	10.2%	-7.8%	-1.2%
General Support Required	4,023	5,035	5,547	5,116	5,483

2013 Water Quality Fund Operations

Water Quality Fund Administrative Functions 2013	Water Quality Fund Operations				
	2010 Actual	2011 Actual	2012 Budget	2012 Estimate	2013 Budget
Expenditures					
Professional Services	15,450	5,330	5,000	5,000	5,000
Treasurer Fees	50	75	100	55	100
Grand Cnty Water Info Network	-				-
Operating Expenditures	15,500	5,405	5,100	5,055	5,100
Transfer to CO Sewer	20,000				-
Transfers Out Expenditures	20,000			-	-
Expenditures Total	35,500	5,405	5,100	5,055	5,100
% Increase from Prior Year	-83%	-85%	-6%	0%	0%
Revenues					
Assessments Revenue Current	5,000	7,500	1,000	-	1,000
Interest Earnings	450	201			-
Revenues Total	5,450	7,701	1,000	-	1,000
General Support Req (Provided)	30,050	(2,296)	4,100	5,055	4,100

PROPRIETARY FUNDS

Proprietary fund types include enterprise funds, which are used to account for services provided on a total or partial cost-recovery basis to parties outside the government. Grand County has five enterprise funds operated by two entities.

The Colorado Sewer Enterprise Fund is a business-type activity which accounts for the County's one-third interest in the operation of the sewage collection infrastructure and treatment plant for the unincorporated community of Tabernash.

The Housing Authority of Grand County, Colorado dba Grand County Housing Authority administers Section 8 and low-income federal housing programs and oversees the operation of three properties. The Administrative department is included as part of the General Fund for this report, and the three properties, Silver Spruce Senior Apartments, Grand Living Senior Homes and Cliffview Senior Living Center, are treated as individual proprietary funds. There is a fourth property, Fox Run Apartments LLLP which remains active but no longer operates the facility of the same name.

Colorado Sewer Enterprise Fund

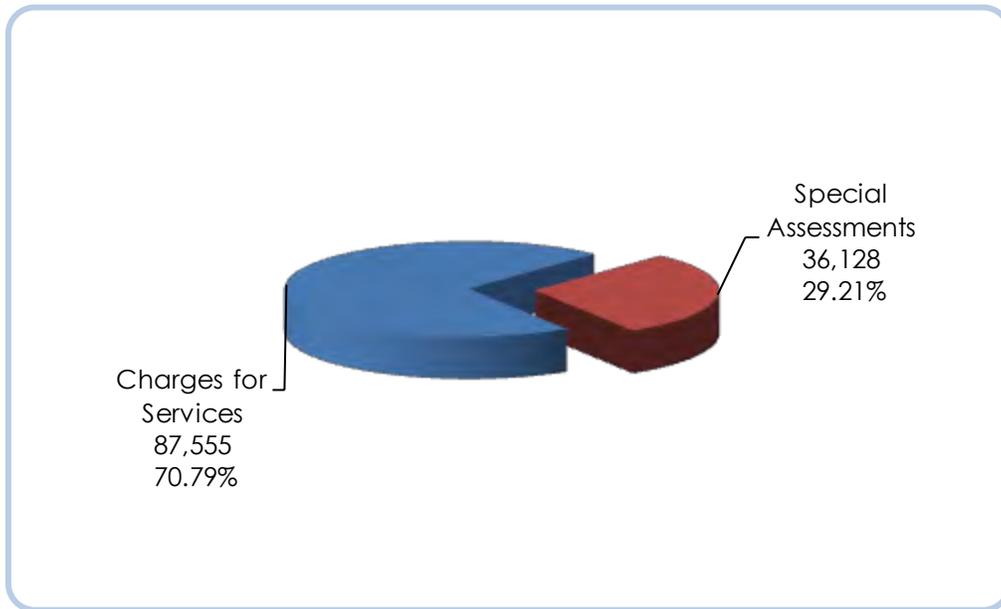
2013 COLORADO SEWER ENTERPRISE FUND BUDGET

Beginning Fund Balance	\$ 406,768
<i>Sources</i>	
Charges for Services	87,555
Special Assessments	36,128
Total Sources	123,683
<i>Uses</i>	
Operating	111,509
Interest on Debt	36,108
Depreciation	27,812
Total Uses	175,429
Ending Fund Balance	\$ 355,022
Ending Balance from Final Budget	\$ 355,022

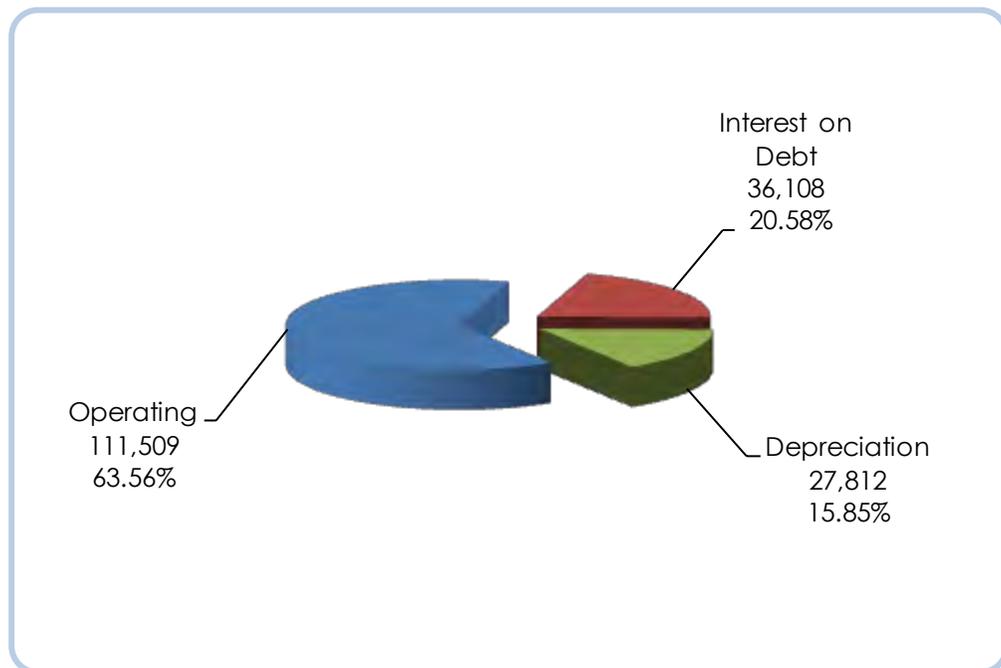
COLORADO SEWER ENTERPRISE FUND ENDING BALANCES - FIVE YEAR HISTORY

2009 Actual	2010 Actual	2011 Actual	2012 Estimate	2013 Budget	% Change 2011-2012
\$ 456,284	\$ 439,632	\$ 374,808	\$ 406,768	\$ 355,022	-14.6%

2013 Colorado Sewer Enterprise Fund Revenues by Source



2013 Colorado Sewer Enterprise Fund Expenses by Use



CHANGES IN REVENUES 2012-2013

Department	Revenue Changes			
	2012	2013	Increase (Decrease)	
	Estimate	Final	Amount	Percent
Colorado Sewer Enterprise Fund	138,683	123,683	57,025	6%

CHANGES IN OPERATING EXPENSES 2012-2013

Department	Operating Expense Changes			
	2012	2013	Increase (Decrease)	
	Estimate	Final	Amount	Percent
Colorado Sewer Enterprise Fund	173,483	175,429	1,946	1%

Grand County Housing Authority

2013 GRAND COUNTY HOUSING AUTHORITY ENTERPRISE FUNDS BUDGET

Beginning Fund Balance	\$ (534,818)
<i>Sources</i>	
Charges for Services	1,085,125
Total Sources	1,085,125
<i>Uses</i>	
Operating	998,053
Interest on Debt	58,862
Depreciation	121,206
Total Uses	1,178,121
Ending Fund Balance	\$ (627,814)

GRAND COUNTY HOUSING AUTHORITY ENTERPRISE FUNDS ENDING BALANCES - FIVE YEAR HISTORY

	<u>2009 Actual</u>	<u>2010 Actual</u>	<u>2011 Actual</u>	<u>2012 Estimate</u>	<u>2013 Budget</u>	<u>% Change 2011-2012</u>
Silver Spruce	(466,587)	(463,515)	(458,946)	(432,991)	(445,455)	-2.8%
Grand Living	(160,659)	(187,321)	(34,391)	(74,396)	(104,976)	-29.1%
Cliffview	(49,985)	14,533	(6,499)	(27,431)	(77,383)	-64.6%
Subtotal	(677,231)	(636,303)	(499,836)	(534,818)	(627,814)	-14.8%
Fox Run (Inactive)	(1,770,472)	(1,848,393)	(1,925,088)	(1,925,088)	(1,925,088)	0.0%
	(2,447,703)	(2,484,696)	(2,424,924)	(2,459,906)	(2,552,902)	-3.6%

SIGNIFICANT CHANGES - GRAND COUNTY HOUSING AUTHORITY ENTERPRISE FUNDS

There are no significant changes in revenues or operating expenses.

Department	Revenue Changes			
	2012	2013	Increase (Decrease)	
	Estimate	Final	Amount	Percent
Silver Spruce Apartments	237,744	222,569	(15,175)	-6%
Grand Living Senior Homes	198,596	193,971	(4,625)	-2%
Cliffview Assisted Living Center	685,066	668,675	(16,391)	-2%
Total Grand County Housing	1,121,406	1,085,215	(36,191)	-3%

Department	Operating Expense Changes			
	2012	2013	Increase (Decrease)	
	Estimate	Final	Amount	Percent
Silver Spruce Apartments	211,789	235,033	23,244	11%
Grand Living Senior Homes	238,601	224,551	(14,050)	-6%
Cliffview Assisted Living Center	705,998	718,627	12,629	2%
Total Grand County Housing	1,156,388	1,178,211	21,823	2%

2013 Proprietary Funds Departments

Colorado Sewer Enterprise Fund
Proprietary -Enterprise
2013

Colorado Sewer Enterprise Fund Operations

	2010 Actual	2011 Actual	2012 Budget	2012 Estimate	2013 Budget
Expenditures					
Salaries	39,026	31,840	32,258	32,258	43,834
Insurance	6,406	4,149	-	-	-
Contract/Professional Fees	2,281	1,307	1,998	1,998	1,998
Vehicle Expense	1,844	1,590	1,399	1,399	1,299
OperatingExpNon-GrandCounty	-	535	-	-	-
Operating Supplies	6,842	(913)	3,996	3,996	2,664
Lab Test/Supplies - Sewer	1,550	1,162	1,332	1,332	1,665
Office Supplies	1,475	1,678	999	999	999
Bio-solids Removal	3,375	1,316	999	999	1,665
Utilities	4,832	7,191	8,232	8,232	8,866
Snow Removal	401	74	416	416	333
Communication	1,210	1,196	1,598	1,598	1,638
Workers Comp Insurance	732	856	-	-	-
Taxes - Unemployment	47	107	-	-	-
Licenses	749	972	599	599	833
General Liability Insurance	99	2,493	2,827	2,827	3,187
Board of Directors Expense	47	-	-	-	-
Accounting	1,200	1,200	1,200	1,200	1,200
Audit	1,200	1,200	1,200	1,200	1,200
General Legal	1,200	1,200	1,200	1,200	1,200
HR Development	522	375	799	799	799
Dues & Subscriptions	381	149	320	320	333
Deferred Maintenance	184	2,231	1,885	1,885	1,885
Lease Interest Expense	-	-	3,646	3,646	3,646
Operating Expenditures - Shared	75,604	61,907	66,903	66,903	79,244
Operating / Collection System	6,750	6,300	6,600	6,600	7,080
Treasurer Fees - Grand County	791	862	1,200	1,200	1,200
Principal & Interest - Grand County	26,137	25,826	30,000	36,108	36,108
GC Operating Expenditures - Total	33,678	32,988	37,800	43,908	44,388
Sewer Treatment-Cap Project	9,000	-	-	23,660	12,785
Community-Cap Project	-	17,604	-	-	-
GC Capital Expenditures - Total	9,000	17,604	-	23,660	12,785
Contingency - Grand County	(6,090)	-	7,905	5,000	5,000
Repair & Maint - Manholes	1,109	-	6,200	6,200	6,200
Depreciation - Grand County	27,813	27,813	27,812	27,812	27,812
GC Reserve & Depreciation - Total	22,833	27,813	41,917	39,012	39,012
Expenditures Total	141,114	140,312	146,620	173,483	175,429
% Increase from Prior Year	2%	-1%	4%	18%	20%

Colorado Sewer Enterprise Fund Operations – Continued

	2010 Actual	2011 Actual	2012 Budget	2012 Estimate	2013 Budget
Revenues					
Special Assessment Revenue	35,703	36,593	36,000	36,128	36,128
Sewer Revenue	67,833	87,612	85,800	87,555	87,555
Interest Income	926	1,247	-	-	-
Sewer Tap Sale Rev	-	12,150	-	15,000	-
General Revenues	104,462	137,602	121,800	138,683	123,683
Transfer In Water Quality	20,000			-	-
Transfer In General	-	4,645		-	-
Transfers In Total	20,000	4,645	-	-	-
Revenues Total	124,462	142,247	121,800	138,683	123,683
General Support Required / (Provided)	16,652	(1,936)	24,820	34,800	51,746
Special Assessment Revenue	(35,703)	(36,593)	(36,000)	(36,128)	(36,128)
Principal & Interest - Grand County	26,137	25,826	30,000	36,108	36,108
Revenue (Over) Debt Payments	(9,566)	(10,767)	(6,000)	(20)	(20)
Sewer Revenue	(67,833)	(87,612)	(85,800)	(87,555)	(87,555)
Operating Expenditures - Shared	75,604	61,907	66,903	66,903	79,244
Operating / Collection System	6,750	6,300	6,600	6,600	7,080
Treasurer Fees - Grand County	791	862	1,200	1,200	1,200
Revenue (Over) Annual Expenses	15,311	(18,543)	(11,097)	(12,852)	(31)
Sewer Treatment-Cap Project	9,000	-	-	23,660	12,785
Community-Cap Project	-	17,604	-	-	-
Contingency - Grand County	(6,090)	-	7,905	5,000	5,000
Repair & Maint - Manholes	1,109	-	6,200	6,200	6,200
Depreciation - Grand County	27,813	27,813	27,812	27,812	27,812
Interest Income	(926)	(1,247)	-	-	-
Sewer Tap Sale Rev	-	(12,150)	-	(15,000)	-
Transfer In Water Quality	(20,000)	-	-	-	-
Transfer In General	-	(4,645)	-	-	-
All Revenues (Over) Under Expense	26,218	8,831	30,820	34,820	51,766

Grand County Housing Authority
Proprietary - Enterprise
2013

Cliffview Assisted Living

	2010 Actual	2011 Actual	2012 Budget	2012 Estimate	2013 Budget
Expenses					
Advertising	1,844	2244	2,700	1,719	2,400
Support Admin Staff	3,948	0	-	-	-
Office Supplies	3,142	3062	2,400	3,782	2,400
Management Fee (6%)	33,968	36453	35,042	42,465	40,120
Manager Salary	42,243	43095	42,000	42,389	45,000
Audit	1,637	1637	1,637	1,632	1,632
Bookkeeping	7,302	7352	9,126	7,522	9,126
Computer	886	782	600	4,351	600
Telephone	2,855	3047	3,120	3,860	3,840
Miscellaneous Exp	749	670	600	65	600
Dues	249	384	126	1,041	240
Education/Training	6,292	6262	6,248	6,539	6,500
Travel / Mileage	2,103	2261	2,400	911	2,400
Administrative Expenditures	107,218	107,218	105,999	116,276	114,858
Cable	6,253	6808	6,458	7,212	7,491
Electric (actual + 5%)	9,784	10454	10,978	12,226	12,837
Water (actual + 5%)	3,507	3393	2,940	2,405	2,525
Gas (actual + 20%)	12,384	12878	16,552	13,610	14,291
Sewer (actual + 5%)	1,888	1828	1,895	1,308	1,373
Utilities Expenditures	33,816	35,361	38,823	36,761	38,517
Cleaning Supplies	1,447	1610	1,800	1,231	1,800
Exterminating	812	867	792	888	888
Trash	1,371	1438	1,344	1,345	1,344
Security-Contract	1,784	1869	2,028	4,100	2,028
Ground- Supplies	397	359	660	156	660
Grounds-Contract	1,379	1425	3,625	2,400	2,400
Repairs-Payroll	9,870	11156	11,232	9,769	12,285
Repairs-Materials	3,020	4688	6,000	3,464	6,000
Repairs-Contract	2,356	3750	4,800	2,668	4,800
Vehicle Expense	-	175	-	288	300
Misc Operating	12	2143	-	152	-
Maint/Repairs Expenditures	22,448	29,480	32,281	26,461	32,505

Cliffview Assisted Living – Continued

	2010 Actual	2011 Actual	2012 Budget	2012 Estimate	2013 Budget
Employee Payroll	27,225	29,190	28,592	30,752	33,342
Misc Taxes/Licenses	1,548	1,818	795	716	795
Prop/Liab Insurance	9,359	9,742	9,308	9,772	9,770
Workmen's Comp	9,000	12,012	8,022	11,885	9,228
Medical Insurance	26,548	27,597	32,979	32,078	32,979
Dental Insurance	1,860	2,411	2,207	2,683	2,683
Employee Related Expense	814	724	900	283	1,200
Vacation/Holiday/OT	-		15,432		15,432
Taxes /Insurance	76,354	83,494	98,235	88,170	105,429
Dietary Wages	25,743	24,795	28,080	26,059	42,796
Raw Food	38,185	40,393	42,048	40,702	42,048
Dietary Supplies	4,137	4,717	2,400	4,815	3,600
PCP Salaries	246,743	247,455	236,886	246,874	219,000
PCP Supplies	2,777	3,168	1,200	2,786	2,100
Laundry Expense & Linens	186	389	300	1,625	600
Activities	1,765	1,883	1,728	1,824	1,728
Other Service Expenses					1,800
Service Expenses	319,569	322,800	312,642	324,685	313,672
Replacement Reserve	4,042	4,042	4,042	4,042	4,042
Mortgage Payment (Principal)	-	33,528	14,031	47,604	14,031
Depreciation Expense	59,969	61,730	62,000	62,000	62,000
Interest & Fiscal Charges	34,246		33,573		33,573
Financial Expenditures	98,257	98,257	113,646	113,646	113,646
Cliffview Expense Total	657,662	676,610	701,626	705,998	718,627
% Increase from Prior Year	-6%	3%	4%	1%	2%
<hr/>					
Tenant Assistance	113,550	108,847	203,101	131,268	202,176
Interest Income	-	-	-		-
Other Income	20,096	32,592	30,000	9,809	6,200
Vacancies 10%	-	-	(71,267)		(27,861)
Cliffview Revenue Total	623,044	622,609	639,626	685,066	668,675

**Grand County Housing Authority
Proprietary-Enterprise
2013**

Grand Living Senior Homes

	2010 Actual	2011 Actual	2012 Budget	2012 Estimate	2013 Budget
Expenses					
Advertising	530	509	600	370	600
Support Admin Staff	2,200	2900	2,400	2,400	-
Office Supplies	1,237	1501	1,200	2,974	1,200
Mgmt Fee \$52/occupied unit	14,976	1552	15,552	15,034	15,552
Manager Salary	17,880	22050	19,760	16,032	16,032
Audit	2,292	2292	2,292	983	983
Bookkeeping	1,973	1948	1,954	2,002	1,954
Computer	1,586	1782	600	346	600
Telephone	2,154	2519	1,920	3,022	3,000
Miscellaneous Exp	1,186	3084	600	2,498	600
Dues	132	147	-	216	-
Education/Training	500	650	750	775	750
Travel / Mileage	629	1192	1,500	2,266	1,740
Administrative Expenditures	47,275	47,275	49,128	48,916	43,011
Cable	7,245	7305	7,680	7,909	7,680
Electric (actual + 10%)	9,420	9572	10,828	11,815	12,406
Water	6,095	5088	3,639	2,480	2,604
Gas	9,562	7920	11,336	6,482	6,806
Sewer (actual + 5%)	7,200	7200	7,560	7,632	8,014
Utilities Expenditures	39,522	37,085	41,043	36,319	37,510
Janitor Supplies	187	309	240	589	240
Janitor Contract	640	1700	1,680	324	1,680
Exterminating	640	584	1,020	204	1,020
Trash	4,141	4913	4,416	5,119	5,400
Security-Contract	1,034	755	300	300	300
Grounds- Supplies (pkg lot seal)	2,836	1566	2,000	412	2,000
Grounds-Contract	11,948	1316	1,800	15,120	1,800
Repairs-Payroll	23,759	26186	25,100	25,883	27,113
Repairs-Supplies	13,063	12879	6,000	10,200	6,000
Repairs-Contract	16,518	13260	8,400	7,086	8,400
Misc Operating	1,012	90	-	-	-
Maint/Repairs Expenditures	75,778	63,558	50,956	65,237	53,953
Employee Payroll	3,662	4722	3,845	4,149	4,302
Misc Taxes/Licenses	-	690	240	-	240
Prop/Liab Insurance	4,455	4336	4,595	4,604	4,677
Workmen's Comp	764	829	741	1,011	975
Medical Insurance	6,021	6409	6,760	3,216	2,493
Dental Insurance	384	410	651	221	132
Taxes/Insurance Expenditures	15,286	17,396	16,832	13,201	12,819

Grand Living Senior Homes – Continued

	2010 Actual	2011 Actual	2012 Budget	2012 Estimate	2013 Budget
Replacement Reserve	9,204	9204	9,204	9,204	9,204
Mortgage Payment Principal	-	17765	14,645	27,225	26,145
Depreciation Expense	25,858	31528	27,000	27,000	31,528
Interest & Fiscal Charges	18,928		11,500	11,500	10,381
					-
Financial Expenditures	53,990	53,990	62,349	74,929	77,258
Grand Living Expense Total	231,851	219,304	220,308	238,601	224,551
% Increase from Prior Year	-53%	-5%	0%	8%	2%
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Rental Income	82,658	83605	79,800	83,672	83,672
Tenant Assistance	104,871	110155	114,600	106,229	110,728
Interest Income	48	18	-	3	-
Laundry Income	-		9,780	8,692	9,780
Other Income	8,407	182613	-	-	-
Vacancies (5%)	-		(10,209)	-	(10,209)
Grand Living Revenue Total	195,984	376,391	193,971	198,596	193,971
General Support Req (Provided)	35,867	(157,087)	26,337	40,005	30,580
Capital Improvements	2,579				-

**Grand County Housing Authority
Proprietary - Enterprise
2013**

Silver Spruce Apartments

	2010 Actual	2011 Actual	2012 Budget	2012 Estimate	2013 Budget
Expenses					
Advertising	537	776	600	252	600
Support Admin Staff	455	840	420	840	840
Office Supplies	2,744	1471	1,200	2,384	1,200
Management Fee (6%)	12,852	18127	13,069	13,388	13,346
Manager Salary	18,032	21692	19,760	17,170	15,960
Audit	2,971	2971	2,971	2,976	2,924
Bookkeeping	1,733	1708	1,710	1,752	1,710
Computer	1,389	585	600	256	600
Telephone	2,794	2884	2,820	3,478	3,000
Miscellaneous Exp	424	457	600	1,236	600
Dues(AHMA dues)	119	141	330	156	330
Education/Training	650	100	615	1,116	615
Travel / Mileage	802	486	1,740	1,978	1,740
Administrative Expenditures	45,502	52,238	46,435	46,982	43,465
Electric (actual + 10%)	21,970	21857	26,443	23,924	27,128
Water	11,370	11283	11,244	11,464	11,244
Gas (actual + 3%)	2,758	3512	4,223	3,454	3,971
Sewer (actual + 5%)	1,087	985	739	940	8,640
Utilities Expenditures	37,185	37,637	42,649	39,782	50,983
Janitor Payroll	3,506	3791	3,120	3,298	3,120
Janitor Supplies	993	204	596	622	596
Janitor Contract	701	1986	3,120	-	-
Trash	1,372	1420	1,344	1,344	1,344
Security-Contract	911	1036	525	610	525
Ground- Supplies	1,205	858	1,200	638	1,200
Grounds-Contract	9,003	3210	2,400	2,950	3,540
Repairs-Payroll	19,911	19223	19,760	20,670	22,403
Repairs-Supplies	10,455	12140	9,664	4,576	9,664
Repairs-Contract	13,275	10428	9,100	4,256	9,100
Elevator Maint	3,160	3127	2,748	-	3,360
Misc Operating	9,604	2500	-	-	-
Maint/Repairs Expenditures	74,096	59,923	53,577	38,964	54,852
Employee Payroll	3,618	4148	3,485	4,036	4,136
Prop/Liab Insurance	3,754	4159	3,859	4,500	4,562
Workmen's Comp	750	772	675	826	925
Medical Insurance	6,021	6400	6,312	3,104	2,493
Dental Insurance	384	403	730	206	132
Taxes/Insurance Expenditures	14,527	15,882	15,061	12,672	12,248

Silver Spruce Apartments – Continued

	2010	2011	2012	2012	2013
	Actual	Actual	Budget	Estimate	Budget
Replacement Reserve	19,036	19140	19,188	19,188	19,284
Mortgage Payment (Principal)	-	1146	5,144	5,144	5,144
Capital Recovery to GCHA	6,471	6471	6,471	6,471	6,471
Depreciation & Amort Expense	28,326	27678	30,000	27,678	27,678
Interest & Fiscal Charges	26,811	26127	14,908	14,908	14,908
Financial Expenditures	80,644	80,562	75,711	73,389	73,485
Silver Spruce Expense Total	251,954	246,242	233,433	211,789	235,033
% Increase from Prior Year	0%	-2%	-5%	-9%	1%
Revenue					
Rental Income	70,250	63801	72,000	72,000	64,178
Tenant Assistance	141,717	155547	151,440	163,822	163,822
Interest Income	66	37	72	72	72
Other Income	2,003	5815	1,000	1,850	1,200
Vacancies (3%)	-		(6,703)		(6,703)
Silver Spruce Revenue Total	214,036	225,200	217,809	237,744	222,569
General Support Req (Provided)	37,918	21,042	15,624	(25,955)	12,464

APPENDIX A – FISCAL POLICIES

FISCAL POLICIES

Grand County uses the following policies in managing its financial and budget processes. The policies represent long standing principles that have continually guided the County to sustain financial stability, even during economic downturns. These policies are reviewed annually and are updated as needed.

General Financial Goals

- Maintain and enhance the sound condition of the County.
- Maintain a financially viable organization that can provide a desired level of county governmental services.
- Maintain financial flexibility in order to continually adapt to local and regional economic changes and community needs.

Operating Budget Policies

- A preliminary budget calendar will be prepared no later than January 1st of each year.
- An annual operating budget will be developed by verifying or conservatively projecting revenues and expenditures for the current and forthcoming fiscal year.

Revenue Policies

- The County will develop and maintain a diversified and stable revenue system to shelter it from short-term fluctuations in any one revenue source.
- The County will estimate its annual revenues by an objective, analytical process, utilizing trends, judgmental, and statistical analyses, as appropriate.

Expenditure Policies

- The County will maintain a level of expenditures, which will provide for the public well-being and safety of community residents.

Capital Improvement Budget Policies

- The County will project its equipment replacement and maintenance schedule needs for the next five years and will update this projection each year. From this projection, a maintenance and replacement schedule will be developed and followed.
- The County will develop a multi-year plan for capital improvements, including Capital Improvement Program (CIP) design, development implementation, and operating and maintenance costs.
- The County will identify the estimated costs, potential funding sources, and projected annual operating costs for each capital project proposal before it is submitted to the Commissioners for approval.

- The County will coordinate development of the capital improvement budget with the development of the operating budget.

Long-Term Debt Policies

- Capital leases will be used to finance capital improvements that cannot be funded from current revenues.
- Proceeds from long-term debt will not be used for current, on-going operations

Reserve Policies

- The County's policy is to maintain operating fund reserves for general government funds at a minimum of 10% of operating expenditures and debt service. The goal is to maintain two months of operating expenditures and debt service expenditures in reserve.
- Enterprise funds will maintain operating reserves at a minimum of 10% of operating expenditures. The goal is to achieve two months of operating expenditures in reserve. The Colorado Sewer Enterprise Fund will maintain fund balances equal to three year's debt service required by debt payment obligations.
- The primary purpose of these reserves is to protect the County's essential service programs and funding requirements during periods of economic downturn or other unforeseen catastrophic costs.
- Board of Commissioners approval is required before expending any reserves.

Investment Policies

- The County's available cash will be invested in accordance with applicable laws, adopted investment policies, and with projected cash flow requirements.

Accounting, Auditing, & Financial Reporting

- The County's accounting and financial reporting systems will be maintained in conformance with Generally Accepted Accounting Principles and Standards (GAAP) of the Government Accounting Standards Board (GASB).
- A fixed asset system will be maintained to identify all County assets, their condition, historical cost, replacement value, and useful life.
- Monthly financial reports will be submitted to the Board of Commissioners.
- Full and continuing disclosure will be provided in the general financial statements.
- An annual audit will be performed by an independent public accounting firm with the subsequent issue of an official Comprehensive Annual Financial Report, including an audit opinion.
- Internal audits will be performed regularly throughout the year.

APPENDIX B – GLOSSARY OF TERMS

GLOSSARY OF TERMS

Accounting Period

A period of time at the end of which, and for which, financial statements are prepared.

Accounting System

The total structure of records and procedures which discover, record, classify, summarize and report information on the financial position and results of operations of a government or any of its funds, balanced account groups, or organizational components.

Accrual Basis of Accounting

The method of accounting under which revenues are recorded when they are earned and become measurable (whether or not cash is received at that time) and expenditures are recorded when goods and services are received (whether or not cash disbursements are made at that time).

Appropriation

A legal authorization made by the County, which permits the County to incur obligations and to make expenditures of resources.

Assessed Valuation

A valuation set upon real estate or other property by a government as a basis for levying taxes.

Assets

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

Audit

A comprehensive examination of the manner in which the government's resources were utilized. A financial audit is a review of the accounting system and financial information to determine how government funds were spent and whether expenditures complied with the legislative body's appropriations. A performance audit consists of a review of how well the government met its stated goals.

Balanced Budget

A balanced budget is defined as a budget in which proposed expenditures and provisions of contingencies in the budget do not exceed the total estimated revenues including surpluses from prior years.

Budget

A financial plan for a specified period of time (fiscal year) that matches estimated revenues and expenditures with various County services.

Budget Document

The official published statement prepared by the Finance Department that includes all budget information as approved by the County Commissioners. It is distributed to the press and the public following approval.

Budgetary Basis of Accounting

The basis of accounting used to prepare the budget.

Budgetary Control

The control or management of a governmental unit or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

Capital Expenditures

Money spent to add or expand property, facilities and capital assets with the expectation that they will benefit the organization for a length of time exceeding one year.

Capital improvement Program (CIP)

A plan of proposed capital outlays and the means of financing them for the current fiscal period.

Capital Projects

Projects which purchase or construct capital assets, which are assets with a useful life beyond one year. Typically, a capital project encompasses a purchase of land and/or the construction of a building, facility or infrastructure and is not regularly recurring.

Capital Projects Fund

Established to account for the purchase or construction of major capital facilities that are not financed by proprietary or trust funds.

Cash Basis of Accounting

A basis of accounting in which revenues are recorded when received in cash and expenditures are recorded when cash is disbursed.

Component Unit

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

Comprehensive Annual Financial Report (CAFR)

A government unit's official annual financial report prepared and published as a matter of public record.

Contingency Account

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

Debt Reserves

The County's account established to satisfy the obligation to pay the principal and interest of debt instruments according to a predetermined payment schedule.

Debt Service Fund

Established to account for the transfers of resources from other governmental type funds for the payment of principal and interest of general long-term debt or lease obligations.

Department

A major administrative division of the County, which has overall management and responsibility for an operation or a group of related operations within a functional area.

Discrete Presentation

Method of reporting financial data of component units in a column or columns separate from the financial data of the primary government.

Encumbrance

The commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for a future expenditure

Enterprise Fund

A fund established to finance and account for acquisition, operation and maintenance of governmental facilities and services which are entirely or predominantly self-supported by user fees. All activities necessary to provide such services are accounted for in these funds. TABOR defines an Enterprise Fund as, "A government-owned business authorized to issue its own revenue bonds and receives less than 10% of its annual revenue from other government grants and/or subsidies".

Escrow

A deed, bond, money, or a piece of property delivered to a third party (escrow agent) to be delivered by him/her to the grantee only upon the fulfillment of a condition.

Expenditure

Decrease in net financial resources other than through interfund transfers.

Fiduciary Funds

Funds used to account for financial resources held or managed by the governmental entity in a trustee or agent capacity for individuals, private organizations, other governmental entities, and/or other funds. There are two types of fiduciary funds, trust and agency funds.

Fiscal Year

A 12-month period of time to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operations.

Fixed Assets

Assets with a value greater than \$5,000 and useful life beyond one year (a.k.a. Capital Assets).

Full-Time Equivalent (FTE)

A standard measure of staffing. One FTE is equal to 2,080 (1,950) working hours which is the number of hours worked in a year by a full-time employee (40 hours per week x 52 weeks = 2,080 hours or 37.5 hours per week x 52 weeks=1,950 hours). The standard work week varies by department.

Fund

An accounting entity that has a set of self-balancing accounts and that records all financial transactions for specific activities or government functions. Eight commonly used funds in public accounting are the general fund, special revenue funds, debt service funds, capital projects funds, enterprise funds, trust and agency funds, internal service funds, and special assessment funds.

Fund Balance

Fund balance is the excess of assets over liabilities. A negative fund balance is referred to as a deficit.

GAAP Basis of Accounting

Generally Accepted Accounting Principles (GAAP) basis as primarily defined by the Government Accounting Standards Board (GASB).

General Fund

The General Fund is established to account for the revenues and expenditures necessary to carry out basic governmental activities of the County such as public safety, planning, administrative, judicial, public health and auxiliary, which are not required to be accounted for in another fund.

Generally Accepted Accounting Principles (GAAP)

Uniform minimum standard and guidelines for financial accounting and reporting that govern the form and content of financial statements. They encompass the conventions, rules and procedures necessary to define accepted accounting practice at a particular time. Generally accepted accounting principles are continually evolving as changes occur in the reporting environment.

Government Finance Officers Association (GFOA)

An organization which administers the Certificate of Achievement program, as well as others, to encourage excellence in financial reporting and budgeting by state and local governments.

Governmental Accounting Standards Board (GASB)

The independent agency established as the official body designated to set accounting and financial reporting standards for state and local governments.

Governmental Funds

Used to account for general government activities which benefit the public as a whole such as administration, public safety protection, and maintenance of streets and roads.

Grants

Contributions or gifts of cash or other assets from another public or private entity to be used or expended for a specified purpose, activity or facility.

Highway Users Tax

This revenue is State collected, locally shared revenue that is distributed monthly. These funds are collected through gas taxes and motor vehicle registration fees and are earmarked specifically for the construction, maintenance or improvement of streets, roads and highways. These monies are distributed to county and local governments based on a formula that includes the number of vehicles registered and the miles of roadway. Distribution percentages are recalculated every year in July based upon the previous year vehicle registrations and the previous year miles of open and maintained streets and roads. A Local Highway Finance Report must be completed and returned to the Colorado Department of Transportation each year in order to receive a portion of this revenue.

Impact Fees

Fees imposed to fund expenditures on capital facilities needed to serve new development pursuant to CRS 29-20-104.

Infrastructure

Long-lived capital assets that normally are stationary in nature and normally can be preserved for a significantly greater number of years than most capital assets.

Interfund Transfers

Amounts transferred from one fund to another within a single government entity.

Interfund Loans

Loans made from one fund to another.

Intergovernmental Revenue

Revenue received from other governments in the form of grants, entitlements, shared revenues or payments in lieu of taxes

Internal Service Fund

A fund used to account for the financing of goods or services provided by one department or agency to other departments or agencies of a government, or to other governments, on a cost-reimbursement basis.

Mill

The rate of tax which results in one dollar of taxes on each \$1,000 of assessed valuation.

Modified Accrual Accounting

A basis of accounting in which expenditures are accrued but revenues are accounted for a cash basis. This accounting technique is a combination of cash and accrual accounting since expenditures are immediately incurred as a liability while revenues are not recorded until they are actually received or are "measurable" and "available for expenditure". Since this type of accounting basis is a conservative financial approach, it is recommended as the standard for most governmental funds.

Operating Budget

The portion of the budget that pertains to daily operations that provides basic governmental services. The operating budget contains appropriations for expenditures such as personnel, materials, supplies, capital assets, and debt service.

Ordinance

A formal legislative enactment by the governing body of a municipality. If it is not in conflict with any higher form of law, it has the full force and effect of law within the boundaries of the municipality.

Property Tax

Taxes levied against both residential and commercial real property located within the County limits. Taxes are levied in the current year and due in the following year, i.e. 2012 receipts are for taxes levied in 2011. Property taxes are restricted by the "TABOR" Amendment and State Statutes. Some exceptions apply to entities which have "deBruced", or received voter approval to retain receipts for government purposes.

Proprietary Funds

Account for a government's business-type or commercial activities such as goods or services that are sold to the public, to other governments or to other departments within the government. There are two types of proprietary funds, enterprise and internal services.

Resolution

A special or temporary order of legislative body requiring less legal formality than a ordinance or statute; used by governing boards for taking formal action.

Revenue

Funds that are received as income. It includes such items as tax payments, fees from specific services, receipts from other governments, fines, forfeitures, grants and interest earnings.

Road and Bridge Tax

This revenue is a portion of the highway user taxes which are distributed to the counties. The County shares a portion of the taxes it receives to support town roads and bridges within the county.

Sales Tax

The County levies a 1% tax for all qualifying retail sales.

Special Assessment

A compulsory levy made against certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties.

Special Revenue Fund

Established to account for the proceeds of specific revenue sources (other than special assessments, pension trusts, proprietary fund operations and revenues received for major capital projects) that are legally restricted for specified purposes.

Specific Ownership Tax

The County Department of Motor Vehicles collects specific ownership tax when a vehicle is licensed. This tax is collected based on the value of the vehicle when it was new. This taxable value does not change throughout the life of the vehicle; however the tax rate charged on the taxable value continues to decrease until the vehicle is 10 or more years old at which time the taxes paid stop decreasing. The Grand County Treasure's Office distributes 29% of this tax to various local districts based on their mill levy.

Supplemental Appropriation

An appropriation by the County when there is a need to transfer budgeted and appropriated monies from one fund to another fund or to recognize unanticipated revenues or revenues not assured at the time of the budget resolutions.

Taxpayer's Bill of Rights (TABOR)

An amendment to the Colorado State Constitution passed by Colorado voters in November 1992 which limits the growth of local government revenues equal to that of the rate of inflation plus local growth (assessed valuation).

User Fees

Charged to the benefiting party for the direct receipt of a public service.

STATE OF COLORADO

County of Grand

} ss.

At a regular meeting of the Board of County Commissioners for Grand County, Colorado, held at the County Administration Building in Hot Sulphur Springs on Tuesday, the 11th day of December A.D., 2012, there were present:

- Nancy Stuart, Commissioner - Chairman
- James L. Newberry, Commissioner
- Gary Bumgarner, Commissioner
- Anthony J. DiCola, County Attorney
- Lurline Underbrink Curran, County Manager
- Sara L. Rosene, Clerk of the Board

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

RESOLUTION 2012HA-12-13

A RESOLUTION BY THE BOARD OF COUNTY COMMISSIONERS OF THE COUNTY OF GRAND, STATE OF COLORADO, ACTING IN THE CAPACITY AS THE BOARD OF THE HOUSING AUTHORITY OF THE COUNTY OF GRAND, COLORADO, APPROVING AND ADOPTING A BUDGET FOR THE HOUSING AUTHORITY OF THE COUNTY OF GRAND, COLORADO FOR FISCAL YEAR 2013

WHEREAS, The Board of the Housing Authority of the County of Grand, Colorado has prepared a budget concerning fiscal appropriations for 2013 (subject to modification) pursuant to CRS 29-1-103, and;

NOW THEREFORE BE IT RESOLVED BY THE BOARD OF THE HOUSING AUTHORITY OF THE COUNTY OF GRAND, COLORADO:

Section 1: This board hereby adopts its 2013 Budget (subject to modification) as prepared, heard and amended as follows:

	EXPENDITURES	REVENUES
General Fund		
Administration	\$ 155,697	\$ 156,232
Proprietary Funds		
Cliffview Assisted Living Center	718,627	668,675
Grand Living Senior Homes	224,551	193,971
Silver Spruce Apartments	235,033	222,569
	<u>\$ 1,333,908</u>	<u>\$ 1,241,447</u>

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

Nancy Stuart Aye
James L. Newberry Aye
Gary Bumgarner Aye

Board Members and Commissioners

STATE OF COLORADO

County of Grand

} ss.

At a regular meeting of the Board of County Commissioners for Grand County, Colorado, held at the County Administration Building in Hot Sulphur Springs on Tuesday, the 11th day of December A.D., 2012, there were present:

- Nancy Stuart, Commissioner - Chairman
- James L. Newberry, Commissioner
- Gary Bumgarner, Commissioner
- Anthony J. DiCola, County Attorney
- Lurline Underbrink Curran, County Manager
- Sara L. Rosene, Clerk of the Board

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

RESOLUTION 2012-12-12

A RESOLUTION BY THE BOARD OF COUNTY COMMISSIONERS OF THE COUNTY OF GRAND, STATE OF COLORADO APPROVING AND ADOPTING A BUDGET FOR GRAND COUNTY FOR FISCAL YEAR 2013

WHEREAS, The Board of County Commissioners of Grand County has prepared a budget for Grand County concerning fiscal appropriations for 2013 (subject to modification) pursuant to CRS 29-1-103, and has held public hearings concerning the same, and;

WHEREAS, The State of Colorado, pursuant to the Constitution and Statutes has made a determination of the maximum property tax revenues which can be levied by Grand County, and;

WHEREAS, Property tax revenues and related mill levy herein adopted are within the maximum property tax revenues which can be levied by the Constitution and Statutes;

NOW THEREFORE BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF GRAND COUNTY, COLORADO:

Section 1: This board hereby adopts its 2013 Budget (subject to modification) as prepared, heard and amended as follows:

	EXPENDITURES		
	Expenditures	Transfers Out	Total
Major Governmental Funds			
General Fund	\$ 18,004,100	\$ 1,271,575	\$ 19,275,675
Special Revenue Funds			
Road & Bridge Fund	6,219,294	600,000	6,819,294
Emergency Medical Services Fund	3,445,714	222,000	3,667,714
Capital Improvement Funds			
Sales Tax Fund	1,104,500	2,500,000	3,604,500
Major Capital Improvement Fund	4,741,239	270,000	5,011,239
Non-Major Governmental Funds			
Special Revenue Funds			
Affordable Housing Fund	500	-	500
Airport Improvement Fund	364,542	841,666	1,206,208
Conservation Trust Fund	150,000	-	150,000
County Lodging Tax Tourism Fund	641,586	-	641,586
Dispatch Fund	564,164	-	564,164
Payment In Lieu of Taxes Fund	4,500	1,000,000	1,004,500
Retirement Fund	654,000	-	654,000
Social Services Fund	1,088,546	-	1,088,546
Water Quality Fund	5,100	-	5,100
Debt Service Fund	-	-	-
Major Proprietary Fund			
Colorado Sewer Enterprise Fund	175,429	-	175,429
TOTAL EXPENDITURES	\$ 37,163,213	\$ 6,705,241	\$ 43,868,454

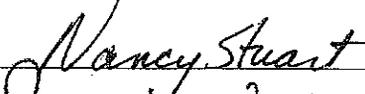
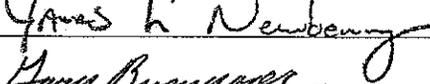
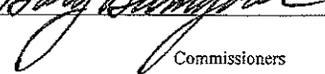
Section 1: Continued:

	Un-appropriated Surplus	REVENUES			
		Property Tax	Other Revenue	Transfers In	Total
Major Governmental Funds					
General Fund	\$ 5,370,313	\$ 7,137,000	\$ 4,670,969	\$ -	\$11,807,969
Special Revenue Funds					
Road & Bridge Fund	2,920,507	258,000	3,510,700	2,500,000	6,268,700
Emergency Medical Services Fund	1,186,899	1,602,000	1,331,300	270,000	3,203,300
Capital Improvement Funds					
Sales Tax Fund	1,859,673	-	1,708,800	2,708,666	4,417,466
Major Capital Improvement Fund	6,167,205	1,001,000	38,600	-	1,039,600
Non-Major Governmental Funds					
Special Revenue Funds					
Affordable Housing Fund	62,440	-	-	-	-
Airport Improvement Fund	182,800	-	1,087,866	100,000	1,187,866
Conservation Trust Fund	11,391	-	30,000	-	30,000
County Lodging Tax Tourism Fund	504,048	-	463,250	1,000,000	1,463,250
Dispatch Fund	190,467	-	343,424	126,575	469,999
Payment In Lieu of Taxes Fund	7,921	-	1,000,000	-	1,000,000
Retirement Fund	1,381,713	879,000	33,300	-	912,300
Social Services Fund	928,745	260,000	799,413	-	1,059,413
Water Quality Fund	16,372	-	1,000	-	1,000
Debt Service Fund - closed	-	-	-	-	-
Major Proprietary Fund					
Colorado Sewer Enterprise Fund	406,768	-	123,683	-	123,683
TOTAL REVENUES	\$ 21,197,262	\$ 11,137,000	\$ 15,142,305	\$ 6,705,241	\$32,984,546

Section 2: This Board hereby sets the mill levy for Grand County for 2012 as follows:

	PROPERTY TAX			
	Mill Levy	Total Estimate	Estimated Uncollectible	Net Revenue
Major Governmental Funds				
General Fund	10.161	\$ 8,219,348	\$ (1,082,348)	\$ 7,137,000
Special Revenue Funds				
Road & Bridge Fund	0.322	260,469	(2,469)	258,000
Emergency Medical Services Fund	2.000	1,617,823	(15,823)	1,602,000
Capital Improvement Funds				
Major Capital Improvement Fund	1.250	1,011,139	(10,139)	1,001,000
Non-Major Governmental Funds				
Special Revenue Funds				
Retirement Fund	1.097	887,376	(8,376)	879,000
Social Services Fund	0.325	262,896	(2,896)	260,000
TOTAL REVENUES	15.155	\$ 12,259,051	\$ (1,122,051)	\$ 11,137,000

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

 Aye
 Aye
 Aye
 Commissioners