

DALBY, WENDLAND & CO., P.C.



Certified Public Accountants & Consultants

464 MAIN STREET • P.O. BOX 430 • GRAND JUNCTION, COLORADO 81502-0430
TELEPHONE 970/243-1921 • FAX 970/243-9214 • www.dalbycpa.com

Independent Auditor's Report

Board of County Commissioners
Mesa County, Colorado

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Mesa County, Colorado (the County), as of and for the year ended December 31, 2005, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Mesa County, as of December 31, 2005, and the respective changes in financial position and cash flows, where applicable, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued a report, on our consideration of County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

The management's discussion and analysis on pages 17 through 26 is not a required part of the basic financial statements but is supplementary information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The budgetary comparison information for The General Fund and major special revenue funds on pages 68 through 71 is not a required part of the basic financial statements but is supplementary information required by the Governmental Accounting Standards Board. The combining and individual nonmajor fund financial statements and schedules on pages 72 through 111 are presented for purposes of additional analysis and are not a required part of the basic financial statements. The required supplementary information, other than management's discussion and analysis, and the combining and individual nonmajor fund financial statements and schedules have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole. The introductory section and statistical tables have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.

Dalby, Wendland & Co., P. C.

DALBY, WENDLAND & CO., P.C.

June 14, 2006

MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of Mesa County, we offer to readers of the Mesa County's financial statements, this narrative overview and analysis of the financial activities of the County for the fiscal year ended December 31, 2005. We encourage readers to consider the information presented here in conjunction with the additional information that we have furnished in our letter of transmittal and basic financial statements to better understand the financial position of Mesa County.

Financial Highlights

- Mesa County is in healthy financial condition.
- Mesa County's assets exceeded its liabilities by \$190 million at the end of 2005. Of this amount, \$23.7 million or 12.5% is unrestricted net assets and may be used to meet the government's ongoing obligations to citizens and creditors. The remaining \$166 million is invested in capital assets or restricted by law.
- Sales tax revenues increased by \$3.4 million or 11.5 % over 2004 due to continued growth in Mesa County.
- The County's General Fund balance was \$9.4 million as of December 31, 2005; of this amount \$9 million is unreserved, or 18% of General Fund appropriations. The 2005 General Fund's fund balance decreased from 2004 by \$1.5 million. \$1.7 million was due to the recording of a refund required by Amendment One of the Colorado Constitution. (See Note 13).
- General Fund revenues grew by 5.4% over 2004 due to combined tax collections and reached \$48.5 million.

Overview of the Financial Statements

This discussion and analysis are intended to serve as an introduction to the County's basic financial statements; consisting of three components:

- Government-wide financial statements
- Notes to the financial statements
- Fund financial statements

This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements - The government-wide financial statements are designed to provide readers with a broad overview of the County's finances, in a manner similar to private-sector businesses.

The *statement of net assets* presents information on all of the County's assets and liabilities, with the difference between the two reported as **net assets**. Over time, increases or decreases in net assets may serve as a useful indicator of where the financial position of the County is improving or deteriorating.

The *statement of activities* presents information showing how the government's net assets changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of the County that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of Mesa County include general government, public safety, public works, health, human services, and culture and recreation. The business-type activity of the County includes a solid waste landfill operation and two small public improvement districts providing sewer services.

The government-wide financial statements include not only the County itself (known as the primary government), but also a legally separate pest control district, community club district and two sewer districts. These entities which have a significant operational or financial relationship with the County as the Board of County Commissioners serve as the Board to each of these operations. The Mesa County Public Library is a related organization. The Board of County Commissioners appoints the seven members Board of Trustees as mandated by Colorado Library law. The Board of County Commissioners is not involved in operations or management of the District and is not financially accountable for the District. Separate financial statements for the Mesa county Public Library are available at 530 Grand Avenue, Grand Junction, Colorado 81501.

Fund financial statements - A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Mesa County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of Mesa County can be divided into three categories: governmental, proprietary and fiduciary.

Governmental funds - Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

Mesa County maintains twenty individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures and changes in fund balances for the General, Human Services, Road & Bridge and the Capital Projects fund, all of which are considered to be major funds. Data from the other sixteen governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in this report. The basic governmental fund financial statements can be found on pages 29-32 of this report.

Proprietary funds - Mesa County maintains two different types of proprietary funds; Enterprise and Internal Service.

Enterprise funds are used to report the same functions presented as business-type activities in the governmental-wide financial statements, provide services to the general public and are operated in a manner similar to a private enterprise, where the costs of providing services are recovered in whole, or in part, through user charges. Mesa County uses an enterprise fund to account for its Solid Waste Management activities and sewer services.

The Landfill Fund accounts for all solid waste management activities, including oversight of the Mesa County Landfill and transfer stations, household hazardous waste, implementation of the County's integrated Solid Waste Management Plan and providing for long range planning and regulatory compliance. Day to day operations of the landfill is managed by a private contractor. Under the terms of the contract, which was effective January 1, 1996, the County is directly involved in landfill operations to ensure that State and Federal regulatory requirements are met.

The Gateway Sewer fund accounts for all activities related to providing sewer to the citizens within the Southwest Mesa County Rural Services Public Improvement District. This district was formed by a majority vote of the citizens in the district in 2003. The treatment plant was constructed during 2004 by a private citizen and will become a capital asset in 2005 once ownership has transferred to Mesa County. The treatment plant will become fully operational mid-year 2005. It is anticipated to recover operational costs through user fees. This is a non-major proprietary fund for Mesa County.

The Mack Sewer fund accounts for the operations of the sewer treatment facility located in the Mack area of Mesa County. User charges will cover the operating costs of the facility.

Internal Service funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the County, or to other governments, on a cost-reimbursement basis. The County uses internal service funds to account for vehicle maintenance, central telephone system, mail service, supplies, shared sewer expenses and insurance. Each of these services predominantly benefits the internal government rather than business-type functions and are included within governmental activities in the government-wide financial statements.

The Vehicle Maintenance Fund accounts for the operation and maintenance of all County-owned vehicles. Beginning in 1995, all vehicles, with the exception of vehicles used exclusively in the Road and Bridge Department, were transferred to the fund from the General Fixed Assets Account Group. The Vehicle Maintenance Fund provides for the replacement of vehicles through annual user capital replacement charges

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the Solid Waste Management which is considered to be a major fund of Mesa County. Conversely, all internal service funds are combined into a single, aggregated presentation in the proprietary fund financial statements. Individual fund data for the internal service funds is provided in the form of combining statements elsewhere in this report.

Fiduciary funds - Fiduciary funds are used to account for resources held for the benefit of parties outside Mesa County government. Fiduciary funds are not reflected in the government-wide financial statement because the resources of those funds are not available to support Mesa County's programs or activities. The accounting used for fiduciary funds is much like that used for proprietary funds.

The basic fiduciary fund financial statements can be found on page 37 of this report.

Budgetary Comparisons – Mesa County adopts an annual appropriated budget for all of its funds. A budgetary comparison schedule has been provided for all major funds on pages 68-71 of this report. Budget to actual comparisons for other funds are provided on pages 78-93 of this report.

Notes to the financial statements - The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the

financial statements are located on pages 38-66 of this report.

Other information - In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information. Required supplementary information can be found on pages 67-70 of this report.

The combining statements referred to earlier in connection with non-major governmental funds, non-major enterprise funds and internal service funds are presented in the supplemental information section, pages 74-77, 95-97 and 99-101 respectively. Individual fund statements and schedules can be found on pages 68-71 for major governmental funds and pages 78-93 for non-major governmental funds.

Government-wide Financial Analysis

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. In the case of Mesa County, assets exceeded liabilities by \$190,110,083 at of December 31, 2005.

By far the largest portion of Mesa County's net assets (83%) reflects its investment in capital assets (e.g., land, buildings, machinery and equipment) less any related debt, used to acquire those assets, which is still outstanding. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although Mesa County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

	Governmental Activities		Business Activities		Total	
	2005	2004	2005	2004	2005	2004
Current & other assets	\$ 64,529,856	\$ 67,135,985	\$ 8,464,277	\$ 7,521,046	72,994,133	\$ 74,657,031
Capital Assets	<u>177,263,592</u>	<u>176,498,372</u>	<u>3,240,351</u>	<u>2,996,122</u>	<u>180,503,943</u>	<u>179,494,494</u>
Total Assets	241,793,448	243,634,357	11,704,628	10,517,168	253,498,076	254,151,525
Current liabilities	34,293,324	32,502,709	465,913	390,838	34,759,237	32,893,547
Non-current Liabilities	<u>26,209,045</u>	<u>29,961,118</u>	<u>2,419,711</u>	<u>2,210,068</u>	<u>28,628,756</u>	<u>32,171,186</u>
Total Liabilities	60,502,369	62,463,827	2,885,624	2,600,906	63,387,993	65,064,733
Net Assets:						
Invested in capital assets, net of related debt	155,412,354	150,633,987	3,447,772	2,996,122	158,860,126	153,630,109
Restricted	3,381,426	3,369,088	4,193,767	4,193,767	7,575,193	7,562,855
Unrestricted	<u>22,497,299</u>	<u>27,167,455</u>	<u>1,777,465</u>	<u>726,373</u>	<u>23,674,764</u>	<u>27,893,828</u>
Total net assets	181,291,079	\$ 181,170,530	8,819,004	\$ 7,916,262	190,110,083	189,086,796

Changes in Net Assets – Governmental and Business-type activities increased the County's net assets by \$1 million in 2005. The following table indicates the changes in net assets for governmental and business-type activities in 2005 and 2004.

Changes in Net Assets

REVENUES	Governmental activities		Business-type activities		Total	
	2005	2004	2005	2004	2005	2004
Program revenues						
Charges for services	\$ 12,631,283	\$ 9,324,851	\$ 3,486,249	\$ 3,231,923	\$ 16,117,532	\$ 12,556,774
Operating grants & contributions	29,654,965	21,579,849	-	-	29,654,965	21,579,849
Capital grants & contributions	1,274,109	773,569	691,511	59,831	1,965,620	833,400
General revenues						
Property taxes	22,613,075	24,374,609	-	-	22,613,075	24,374,609
Other taxes	31,104,569	25,421,560	-	-	31,104,569	25,421,560
Grants & contributions not restricted to specific programs	3,216,368	12,223,776	-	-	3,216,368	12,223,776
Other	2,657,820	1,739,018	308,141	102,548	3,156,509	1,841,566
Transfers in (out)		291,429		(291,429)	-	-
Total revenues	\$103,152,186	95,728,661	\$ 4,485,901	\$ 3,102,873	108,232,688	98,831,534
EXPENSES						
General Government	\$ 20,416,584	16,881,320	-	-	\$ 20,416,584	16,881,320
Public Safety	28,628,729	22,212,047	-	-	28,628,729	22,212,047
Public Works	21,198,089	12,420,103	-	-	21,198,089	12,420,103
Public Health & Welfare	26,625,675	25,549,209	-	-	26,625,675	25,549,209
Human Services	3,356,622	1,992,725	-	-	3,356,622	1,992,725
Culture & Recreation	1,076,306	854,173	-	-	1,076,306	854,173
Miscellaneous	250,800	935,952	-	-	250,800	935,952
Inter-Governmental	373,941	396,289	-	-	373,941	396,289
Interest on long term debt	1,104,891	1,917,430	-	-	1,104,891	1,917,430
Gateway sewer			83,638		83,638	
Mack		-	69,083	250	69,083	250
Landfill		-	3,430,438	2,531,762	3,430,438	2,531,762
Total expenses	\$ 103,031,637	83,159,248	3,583,159	2,532,012	106,614,796	85,691,260
Increase in net assets	120,549	12,569,413	902,742	570,861	1,023,291	13,140,274
Beginning Net assets	181,170,530	92,528,055	7,916,262	7,345,401	189,086,792	99,873,456
Adjustments to beginning net assets		76,073,062				76,073,062
Ending Net assets	<u>\$ 181,291,079</u>	<u>\$ 181,170,530</u>	<u>\$ 8,819,004</u>	<u>\$ 7,916,262</u>	<u>\$ 190,110,083</u>	<u>\$ 189,086,792</u>

Governmental Activities – Governmental activities increased Mesa County’s net assets by \$120,549. Sales tax increase by 11.5% during the year with specific ownership increasing 19.4%. The County’s assessed values increased by 19.4%. The local growth factor, which is tied to new construction, was at 3.8% and the Denver/Boulder CPI at .1%. These factors are used in calculating the revenue growth per

Amendment 1. For the most part, increases in expenses closely paralleled inflation and growth in the demand for services.

Business type activities – The County's business type activities added \$902,742 in net assets in 2005.

Financial Analysis of the Government's Funds

As noted earlier, Mesa County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds - The focus of Mesa County's governmental funds is to provide information on near-term inflows, outflows and balances of spendable resources. Such information is useful in assessing the County's financing requirements. In particular, unreserved fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

At the end of the current fiscal year, the County's governmental funds reported combined ending fund balances of \$24.9 million, a decrease of \$3 million in comparison with the prior year. Of the combined ending fund balances for all governmental funds, 69% of this total amount, \$17.2 million, constitutes unreserved fund balance, which is available for spending at our discretion. The remainder of fund balance is reserved to indicate that it is not available for new spending because it has already been committed.

The County has four major governmental funds. They are: General, Human Services, Road & Bridge, and Capital Projects.

- 1) **General Fund.** This is the primary operating fund for Mesa County. It accounts for many core services and ordinary operations such as public safety, personnel and administration. The fund balance ending December 31, 2005 was \$ 9,384,923. This 2005 fund balance is \$1,507,256 less than the previous year. \$1,693,538 of the fund balance reduction is due to the recording of a TABOR refund in 2005. As a measure of a fund's liquidity it may be useful to compare unreserved fund balance to total fund expenditures. Unreserved fund balance represents 18% of the total 2005 expenditures.
- 2) **Human Services.** This fund accounts for the local share of Federal and State public welfare programs and is mandated by State Statute. The fund balance ending December 31, 2005 was \$2,504,309, up 742,519 from the previous year.
- 3) **Road and Bridge.** This fund, also mandated by State Statute, accounts for activity related to the costs of maintaining and constructing roads and bridges throughout the County. The fund balance ending December 31, 2005 is \$3,354,694.
- 4) **Capital Projects.** This fund accounts for one-half, or 1%, of County Sales Tax committed to acquire or construct major capital facilities or improvements. Sales tax collections were 11.5% above the previous year. The revenue is used for major capital projects in this fund and transferred to the Road & Bridge Fund for major capital projects. The fund balance ending December 31, 2005 was \$5,538,654, down \$1,379,104 from the previous year.

Proprietary funds - Mesa County's proprietary fund statements provide the same type of information found in the government-wide financial statements, but in more detail.

Mesa County has three enterprise type proprietary funds, the Solid Waste Management Fund, Gateway Sewer

Fund, and Mack Sewer. Unrestricted net assets of the Solid Waste Management fund, at the end of the year amounted to \$807,997. Restricted net assets are for closure/post closure and replacement needs for the landfill. Total growth in net assets of this fund, at the end of the year, amounted to \$362,046. Other factors concerning the finances of this fund have already been addressed in the discussion of the County's business-type activities.

The County has four internal service type proprietary funds. Information on these funds is aggregated in the Proprietary Fund financial statements.

General Fund Budgetary Highlights

The budget for the General Fund of Mesa County is prepared using all aspects of State of Colorado statutes. On December 12, 2005 the Board of County Commissioners adopted and appropriated \$54 million for General Fund expenditures for the 2005 year. This budget projected using \$2.3 million in fund balance.

During the year the budget was amended.

2005 General Fund Budget			
	Adopted Budget	Amendments	Final Budget
Beginning Fund Balance	\$ 10,292,042	\$ 600,137	\$10,892,179
Sources	46,405,912	566,025	46,971,937
Uses	50,340,323	1,333,375	51,673,698
Ending Fund Balance	\$ 6,357,631	\$ (167,213)	\$ 6,190,418

During the year revenues exceeded budgetary estimates by 3.7% (excluding other financing sources) and expenditures were 6% less than the final budgetary estimates (excluding other financing uses).

Capital Asset and Debt Administration

Capital Assets - Mesa County's investment in capital assets for its governmental and business type activities as of December 31, 2005, amount to \$180,503,943 (net of accumulated depreciation). This investment in capital assets includes land, buildings, building improvements, machinery, equipment, roads, right of way improvements, and bridges.

Capital Assets (net of depreciation)					
Governmental Activities		Business-type Activities		Total	
2005	2004	2005	2004	2005	2004

Land	7,746,656	7,374,667	814,417	334,477	8,561,073	7,709,144
Buildings	43,775,203	44,648,763	834,186	844,321	44,609,389	45,493,084
Improvements	6,642,168	7,345,650	454,540	450,427	7,134,609	7,796,077
Equipment	7,186,802	12,286,717	1,137,208	1,366,896	8,367,399	13,653,614
Infrastructure Construction in Progress	91,419,715	96,030,930	-	-	91,419,715	96,030,930
	<u>20,493,048</u>	<u>8,811,645</u>	<u>-</u>	<u>-</u>	<u>20,493,048</u>	<u>8,811,645</u>
Total Assets	<u>\$177,263,592</u>	<u>\$176,498,372</u>	<u>\$ 3,240,351</u>	<u>\$ 2,996,122</u>	<u>\$ 180,585,233</u>	<u>\$ 179,494,494</u>

Several major capital expenditures during 2005 include:

- On-going improvements associated with the multi-year North/South Corridor included: 29 Road Phase II - Highway 50 to Unaweep Ave. - Commenced construction June of 2004. Project 100% (\$3,225,785.04) complete on December 31, 2005, 29 Road Phase III - Colorado River Crossing - Commenced construction November of 2005. Project 76.6% (\$7,419,864) complete on December 31, 2005.
- On-going construction of the Long Family Memorial Park and major upgrades to the Fairgrounds facility.
- Completion of the county-wide financial software.

The County uses the straight-line depreciation method for its capital assets. Additional information on the County's capital assets can be found in Note 5, on pages 52-53 of this report.

Several major capital expenditures during 2005 include:

- Improvements associated with the multi-year North/South Corridor included: 29 Road Phase II - Highway 50 to Unaweep Ave. - Commenced construction June of 2004. Project 37.6% (\$1,120,842.61) complete on December 31, 2004, 29 Road Phase III - Colorado River Crossing - Commenced construction November of 2004. Project 2.86% (\$276,959.45) complete on December 31, 2004.
- Construction of the Long Family Memorial Park.
- Implementation began on a new county-wide financial software.

The County intends to use the straight-line depreciation method for its capital assets. Additional information on the County's capital assets can be found in Note 5, on pages 52-53 of this report.

Long Term Debt – At the end of 2005, Mesa County had total debt outstanding of \$24.4 million.

- \$5.4 million, principal and interest, in Certificates of Participation, funded by property taxes. These certificates will be retired in 2008.
- \$19 million, principal and interest, in Revenue Refunding Bonds, funded by 1% Sales Tax. These bonds will be retired in 2011.

The County received an insured rating of "AAA" from Standards and Poor's and Fitch issued an "AAA" rating.

State statutes limit the amount of general obligation debt a government entity may issue to 1.5% of its total assessed valuation. Mesa County had a general obligation debt capacity of \$21 million in 2005. The County

has had no general obligation bonded debt in the last eleven years.

Additional information on Mesa County's long-term debt can be found in note 7 on pages 54-56 of this report.

Economic Factors and the 2006 Budget

- The County is in a healthy financial position with reserves above policy requirements.
- Sales tax and use tax revenues continue to increase at a level greater than anticipated and in the 1st quarter of 2006 registered an increase of 14.6% over 2005.
- The unemployment rate for the County is currently 4.2%, which is a decrease from a rate of 4.9% a year ago.
- With an interest in Western Colorado as an energy source for the United States, Mesa County is expecting significant economic growth. The Colorado Department of Local Affairs projects that Mesa County will continue to experience strong population growth through 2025 thereby affecting new construction and sales tax collections.

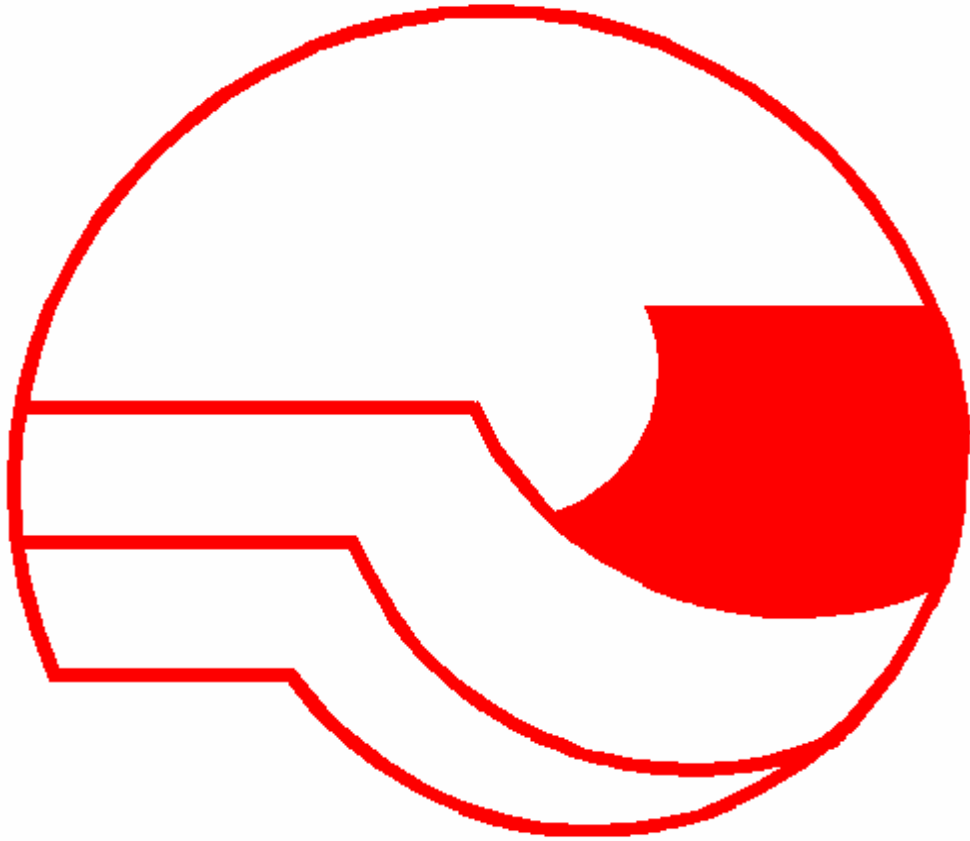
The single most significant factor considered in developing the 2006 budget is the County's Strategic Plan. The County Strategic plan serves as a blue print for long-term priorities, provides direction for the County's future leadership role in our community and is a guide for allocation resources and prioritization of services provided. Net appropriations for 2006 are \$121,520,868 which is an 11% increase from the 2005 adopted budget. The operating funds (General Fund, Human Services, Road & Bridge Operations and Health) increased 4%. The Capital Projects are budgeted to increase 26% due mainly to construction of the 29 Road Bridge over the Colorado River.

The budget continues to be driven by:

- Continued rapid population growth
- Public Safety
- Road safety and capacity
- Customer service
- Economic development

Requests for information

This financial report is designed to provide a general overview of Mesa County's finances for all those with an interest in the government's finances. Questions concerning any of the information contained in this report or requests for additional information should be addressed to the Finance Office, Finance Director, P.O. Box 20000, Grand Junction, Colorado 81502-5014.



(This page left blank intentionally)