

# REQUIRED SUPPLEMENTARY INFORMATION

**General Fund** – accounts for financing general administration and most of the services in Garfield County. Primary sources of revenue are sales tax, property tax, grants and fees.

**Special Revenue Funds:**

Road & Bridge Fund – accounts for financing County road and bridge construction and maintenance. Primary sources of revenue are the Highway User Tax (HUTF), sales tax, contributions and grants.

Human Services Fund – accounts for financing public welfare programs in Garfield County. Primary sources of revenue are from federal and state grants.

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**Garfield County, Colorado**  
**General Fund**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balances - Budget and Actual**  
**For the Year Ended December 31, 2016**

	Original Budget	Final Budget	Actual	Final Budget Variance Positive (Negative)
<b>Revenues</b>				
Taxes				
Property tax revenue	\$ 32,736,224	\$ 32,736,224	\$ 32,443,641	\$ (292,583)
Specific ownership tax	1,671,840	1,671,840	1,581,784	(90,056)
Delinquent tax and interest	380,000	380,000	298,244	(81,756)
Sales tax	6,839,688	6,839,688	5,901,491	(938,197)
Other taxes	11,500	11,500	9,101	(2,399)
Licenses and permits	5,000	5,000	6,535	1,535
Intergovernmental				
Payment in lieu of taxes	2,750,000	2,750,000	3,071,004	321,004
Federal grants	83,000	83,000	46,769	(36,231)
State grants	371,850	387,080	575,456	188,376
Local grants	67,680	67,680	66,745	(935)
Charges for services				
Clerk and recorder	1,195,700	1,195,700	1,351,541	155,841
Community development	425,000	425,000	491,823	66,823
Sheriff's fees	426,500	425,910	478,779	52,869
Treasurer's fees	2,255,947	2,255,947	2,362,800	106,853
Livestock	445,000	445,000	437,098	(7,902)
Other fees	965,016	1,015,016	2,653,139	1,638,123
Fines and forfeitures	111,000	111,000	111,236	236
Investment income	672,329	672,329	835,560	163,231
Contributions	965,625	968,625	1,094,477	125,852
Miscellaneous	615,848	651,948	568,705	(83,243)
<b>Total Revenues</b>	<u>52,994,747</u>	<u>53,098,487</u>	<u>54,385,928</u>	<u>1,287,441</u>
<b>Expenditures</b>				
<b>Current</b>				
General government				
General	298,809	91,305	68,600	22,705
Board of county commissioners	2,178,157	2,305,057	2,390,324	(85,267)
District attorney	2,206,649	2,206,649	2,127,096	79,553
Assessor	2,024,514	2,024,514	1,694,594	329,920
Clerk and recorder	1,823,361	1,868,246	1,722,142	146,104
Treasurer	795,306	799,507	725,857	73,650
Public trustee	33,803	33,803	19,271	14,532
Surveyor	50,928	50,928	50,716	212
County attorney	1,414,283	1,596,580	1,294,732	301,848
County manager	700,034	846,700	673,152	173,548
Finance	975,055	982,628	929,803	52,825
Human resources	603,964	603,964	571,702	32,262
Information technology	1,673,231	1,678,231	1,628,883	49,348
Procurement	532,817	535,060	428,208	106,852
Oil and gas	342,667	342,667	228,569	114,098
Remote communications	10,300	10,300	9,700	600
Community development	1,491,821	1,401,821	1,291,699	110,122
Communications	453,443	477,816	383,070	94,746
Contingency and fund administration	654,724	654,724	778,646	(123,922)
Sales tax distribution	5,206,250	5,206,250	4,463,175	743,075
Public safety				
Sheriff	9,896,887	9,837,248	9,291,079	546,169
Animal rescue	899,708	894,708	888,010	6,698
Emergency management	741,781	786,823	309,911	476,912
Fire suppression	71,000	71,000	58,419	12,581
Jail	7,247,926	7,348,221	6,947,318	400,903
Search and rescue	38,850	54,080	45,217	8,863
Coroner	490,120	490,120	419,137	70,983
Criminal justice services	2,476,190	2,486,638	2,294,410	192,228
Commissary	70,000	120,000	118,086	1,914
Public works				
Facilities management	3,334,687	3,327,110	2,998,093	329,017
Health and welfare				
Health and welfare grants	535,000	535,000	431,000	104,000
Culture and recreation				
Extension	185,900	185,900	187,996	(2,096)
Fairgrounds	1,092,733	1,127,183	947,731	179,452
Livestock	453,000	453,000	437,390	15,610
<b>Total Expenditures</b>	<u>51,003,898</u>	<u>51,433,781</u>	<u>46,853,736</u>	<u>4,580,045</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>1,990,849</u>	<u>1,664,706</u>	<u>7,532,192</u>	<u>5,867,486</u>
<b>Other Financing Sources (Uses)</b>				
Transfers in	800,000	800,000	800,000	-
Transfers out	(3,388,000)	(3,388,000)	(3,386,064)	1,936
<b>Total Other Financing Sources (Uses)</b>	<u>(2,588,000)</u>	<u>(2,588,000)</u>	<u>(2,586,064)</u>	<u>1,936</u>
<b>Net Change in Fund Balances</b>	<u>\$ (597,151)</u>	<u>\$ (923,294)</u>	<u>\$ 4,946,128</u>	<u>\$ 5,869,422</u>
<b>Fund Balances Beginning of Year</b>			<u>40,413,507</u>	
<b>Fund Balances End of Year</b>			<u>\$ 45,359,635</u>	

The accompanying notes are an integral part of these financial statements.

**Garfield County, Colorado**  
**Road and Bridge Fund**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balances - Budget and Actual**  
**For the Year Ended December 31, 2016**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Final Budget Variance Positive (Negative)</u>
<b>Revenues</b>				
Taxes				
Property tax revenue	\$ 5,175,872	\$ 5,175,872	\$ 5,107,112	\$ (68,760)
Specific ownership tax	692,010	692,010	247,026	(444,984)
Delinquent tax and interest	100,000	100,000	81,488	(18,512)
Sales tax	2,812,500	2,812,500	2,447,083	(365,417)
Other taxes	136,000	136,000	143,735	7,735
Licenses and permits	160,000	160,000	155,157	(4,843)
Intergovernmental				
State grants	5,477,790	5,477,790	4,201,435	(1,276,355)
Contributions	1,500	1,500	7,469	5,969
Miscellaneous	60,000	60,000	83,597	23,597
<b>Total Revenues</b>	<u>14,615,672</u>	<u>14,615,672</u>	<u>12,474,102</u>	<u>(2,141,570)</u>
<b>Expenditures</b>				
<b>Current</b>				
Public works				
Operations	4,621,969	4,647,815	4,436,681	211,134
Maintenance	7,477,750	7,477,750	5,902,066	1,575,684
Capital outlay	2,070,000	9,704,600	2,826,421	6,878,179
<b>Total Expenditures</b>	<u>14,169,719</u>	<u>21,830,165</u>	<u>13,165,168</u>	<u>8,664,997</u>
<b>Net Change in Fund Balances</b>	<u>\$ 445,953</u>	<u>\$ (7,214,493)</u>	<u>\$ (691,066)</u>	<u>\$ 6,523,427</u>
<b>Fund Balances Beginning of Year</b>			<u>33,153,452</u>	
<b>Fund Balances End of Year</b>			<u>\$ 32,462,386</u>	

The accompanying notes are an integral part of these financial statements.

**Garfield County, Colorado**  
**Human Services Fund**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balances - Budget and Actual**  
**For the Year Ended December 31, 2016**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Final Budget Variance Positive (Negative)</u>
<b>Revenues</b>				
Taxes				
Property tax revenue	\$ 4,260,310	\$ 4,260,310	\$ 4,237,613	\$ (22,697)
Specific ownership tax	247,050	247,050	205,854	(41,196)
Delinquent tax and interest	40,000	40,000	11,759	(28,241)
Intergovernmental				
Federal grants	16,483,521	16,536,345	14,417,575	(2,118,770)
State grants	1,814,857	1,852,292	1,868,822	16,530
Local grants	268,729	238,598	199,410	(39,188)
Charges for services	-	-	43	43
Fines and forfeitures	-	-	7,906	7,906
Investment income	15,000	15,000	106,980	91,980
Contributions	-	-	1,440	1,440
Miscellaneous	69,400	69,400	83,580	14,180
<b>Total Revenues</b>	<u>23,198,867</u>	<u>23,258,995</u>	<u>21,140,982</u>	<u>(2,118,013)</u>
<b>Expenditures</b>				
<b>Current</b>				
Health and welfare				
Administration	2,841,446	2,939,250	2,341,946	597,304
Child care assistance	878,730	881,931	644,703	237,228
Child care quality and licensing	194,330	208,651	178,580	30,071
Child support enforcement	895,342	927,351	891,773	35,578
Child welfare block grant	4,169,623	4,247,353	4,051,520	195,833
Colorado works	1,499,628	1,502,066	1,093,224	408,842
CORE services	704,443	712,448	492,151	220,297
Aid to needy disabled	70,000	70,000	60,640	9,360
Food benefits assistance	7,500,000	7,500,000	5,746,022	1,753,978
General assistance	10,000	10,000	-	10,000
Home care allowance	40,000	40,000	28,276	11,724
Low-income energy assistance program	326,000	262,669	164,314	98,355
Old age pension	955,000	955,000	770,919	184,081
Single entry point	957,494	1,027,321	923,434	103,887
Independent Living	17,696	18,010	5,168	12,842
DHS - local grants	-	-	2,463	(2,463)
DHS excess IV-E SB80	5,000	5,000	535	4,465
Senior programs	913,644	917,659	923,853	(6,194)
Rural runaway homeless youth	29,684	29,986	7,721	22,265
DHS excess parental fees SB91-94	70,000	70,000	12,126	57,874
Promoting safe and stable families	34,434	35,079	34,113	966
Employment first	267,818	270,736	222,514	48,222
Other programs	9,000	9,000	10,072	(1,072)
Capital outlay	128,500	141,000	112,495	28,505
<b>Total Expenditures</b>	<u>22,517,812</u>	<u>22,780,510</u>	<u>18,718,562</u>	<u>4,061,948</u>
<b>Net Change in Fund Balances</b>	<u>\$ 681,055</u>	<u>\$ 478,485</u>	<u>\$ 2,422,420</u>	<u>\$ 1,943,935</u>
<b>Fund Balances Beginning of Year</b>			<u>15,810,631</u>	
<b>Fund Balances End of Year</b>			<u>\$ 18,233,051</u>	

The accompanying notes are an integral part of these financial statements.

**Garfield County, Colorado**  
***Note to Required Supplementary Information***  
***For the Year Ended December 31, 2016***

**Budgetary Information** – The budget is prepared in accordance with accounting principles generally accepted in the United States of America by the County’s Finance Department and approved by the Board of County Commissioners following a public hearing.

Any change in the total to a fund’s budget requires approval of the Board of County Commissioners. All unexpended annual appropriations lapse at year-end. Budgets for these projects are appropriated in the following year.