

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, 2017

	Original Budget	Final Budget	Actual	Final Budget Variance Positive (Negative)
Revenues				
Taxes				
Property tax revenue	\$ 22,466,019	\$ 22,466,019	\$ 22,434,929	\$ (31,090)
Specific ownership tax	1,800,000	1,800,000	1,735,458	(64,542)
Delinquent tax and interest	90,000	90,000	217,083	127,083
Sales tax	6,839,688	6,839,688	6,685,910	(153,778)
Other taxes	11,500	11,500	9,066	(2,434)
Licenses and permits	3,000	3,000	7,360	4,360
Intergovernmental				
Payment in lieu of taxes	3,050,000	3,050,000	3,127,876	77,876
Federal grants	55,000	75,000	82,406	7,406
State grants	425,518	462,574	667,858	205,284
Local grants	68,910	68,910	68,910	-
Charges for services				
Clerk and recorder	1,252,100	1,252,100	1,375,303	123,203
Community development	455,000	455,000	504,665	49,665
Sheriff's fees	396,000	396,000	397,777	1,777
Treasurer's fees	2,257,275	2,257,275	1,736,313	(520,962)
Livestock	445,000	445,000	397,956	(47,044)
Other fees	2,630,535	2,630,535	1,046,552	(1,583,983)
Fines and forfeitures	115,000	115,000	112,914	(2,086)
Interest income	1,000,460	1,000,460	1,926,083	925,623
Investment earnings (loss)	-	-	(140,580)	(140,580)
Unrealized gain (loss) on investments	-	-	(797,448)	(797,448)
Contributions	924,625	924,625	644,366	(280,259)
Miscellaneous	582,948	657,980	642,476	(15,504)
Total Revenues	44,868,578	45,000,666	42,883,233	(2,117,433)
Expenditures				
General government				
General	110,531	4,981	650	4,331
Board of county commissioners	2,860,178	3,101,205	3,033,446	67,759
District attorney	2,206,611	2,206,611	2,191,353	15,258
Assessor	1,963,586	2,063,586	1,827,686	235,900
Clerk and recorder	1,763,123	1,799,633	1,697,720	101,913
Treasurer	800,353	802,055	664,079	137,976
Public trustee	31,647	31,647	20,413	11,234
Surveyor	52,400	52,400	49,606	2,794
County attorney	1,583,924	1,583,924	1,258,222	325,702
County manager	1,259,974	1,229,974	1,008,645	221,329
Finance	1,026,625	1,028,372	972,193	56,179
Human resources	683,946	683,946	596,015	87,931
Information technology	1,732,795	1,734,856	1,689,973	44,883
Procurement	675,614	675,614	627,266	48,348
Oil and gas	282,508	282,508	190,221	92,287
Community development	1,411,347	1,456,347	1,306,218	150,129
Communications	448,725	448,725	432,706	16,019
Contingency and fund administration	449,320	449,320	587,876	(138,556)
Sales tax distribution	5,206,250	5,206,250	5,081,826	124,424
Public safety				
Sheriff	10,075,051	10,176,564	9,487,488	689,076
Animal rescue	837,052	837,052	838,141	(1,089)
Emergency management	751,949	806,865	535,119	271,746
Fire suppression	71,000	71,000	56,696	14,304
Jail	7,812,782	7,582,742	7,139,947	442,795
Search and rescue	38,850	44,596	52,433	(7,837)
Coroner	438,545	473,545	424,553	48,992
Criminal justice services	2,456,463	2,497,135	2,309,587	187,548
Commissary	100,000	107,000	105,769	1,231
Public works				
Facilities management	1,917,134	1,961,473	1,828,813	132,660
Vegetation management	666,501	666,501	557,851	108,650
Health and welfare				
Health and welfare grants	512,268	512,268	594,700	(82,432)
Culture and recreation				
Extension	274,500	274,500	275,311	(811)
Fairgrounds	1,180,533	1,237,641	1,175,361	62,280
Livestock	453,000	453,000	403,821	49,179
Total Expenditures	52,135,085	52,543,836	49,021,704	3,522,132
Excess (Deficiency) of Revenues Over (Under) Expenditures	(7,266,507)	(7,543,170)	(6,138,471)	1,404,699
Other Financing Sources (Uses)				
Transfers in	800,000	850,000	850,000	-
Transfers out	(3,388,000)	(3,388,000)	(3,374,874)	13,126
Total Other Financing Sources (Uses)	(2,588,000)	(2,538,000)	(2,524,874)	13,126
Net Change in Fund Balances	\$ (9,854,507)	\$(10,081,170)	\$ (8,663,345)	\$ 1,417,825
Fund Balances Beginning of Year			45,359,635	
Fund Balances End of Year			\$ 36,696,290	

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, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Final Budget Variance Positive (Negative)</u>
Revenues				
Taxes				
Property tax revenue	\$ -	\$ -	\$ 16,920	\$ 16,920
Delinquent tax and interest	-	-	30,954	30,954
Sales tax	2,812,500	2,812,500	2,762,750	(49,750)
Other taxes	136,000	136,000	147,292	11,292
Licenses and permits	130,000	130,000	148,347	18,347
Intergovernmental				
State grants	3,750,650	3,750,650	3,610,939	(139,711)
Contributions	1,500	1,500	1,300	(200)
Miscellaneous	135,000	135,000	232,093	97,093
Total Revenues	<u>6,965,650</u>	<u>6,965,650</u>	<u>6,950,595</u>	<u>(15,055)</u>
Expenditures				
Public works				
Operations	4,128,824	4,158,789	4,007,280	151,509
Maintenance	5,008,500	5,040,329	4,259,939	780,390
Contingency	-	-	2,503	(2,503)
Capital outlay	2,051,000	4,215,856	2,232,945	1,982,911
Total Expenditures	<u>11,188,324</u>	<u>13,414,974</u>	<u>10,502,667</u>	<u>2,912,307</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,222,674)	(6,449,324)	(3,552,072)	2,897,252
Other Financing Sources (Uses)				
Transfers in	-	83,875	83,875	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>83,875</u>	<u>83,875</u>	<u>-</u>
Net Change in Fund Balances	<u>\$ (4,222,674)</u>	<u>\$ (6,365,449)</u>	<u>\$ (3,468,197)</u>	<u>\$ 2,897,252</u>
Fund Balances Beginning of Year			<u>32,462,386</u>	
Fund Balances End of Year			<u>\$ 28,994,189</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, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Final Budget Variance Positive (Negative)</u>
Revenues				
Taxes				
Property tax revenue	\$ 2,212,311	\$ 2,212,311	\$ 2,208,992	\$ (3,319)
Specific ownership tax	300,000	300,000	170,897	(129,103)
Delinquent tax and interest	45,000	45,000	14,058	(30,942)
Intergovernmental				
Federal grants	16,480,258	16,478,858	14,054,457	(2,424,401)
State grants	2,007,144	2,002,744	1,985,533	(17,211)
Local grants	269,296	272,970	232,073	(40,897)
Charges for services	-	-	43	43
Fines and forfeitures	-	20,000	13,431	(6,569)
Investment income	100,000	100,000	104,392	4,392
Miscellaneous	81,410	83,536	258,049	174,513
Total Revenues	<u>21,495,419</u>	<u>21,515,419</u>	<u>19,041,925</u>	<u>(2,473,494)</u>
Expenditures				
Health and welfare				
Administration	3,004,496	2,998,687	2,525,255	473,432
Child care assistance	880,927	880,927	1,037,973	(157,046)
Child care quality and licensing	221,891	221,991	208,138	13,853
Child support enforcement	937,022	957,136	914,777	42,359
Child welfare block grant	4,313,427	4,331,268	4,047,925	283,343
Colorado works	1,438,182	1,438,182	1,063,111	375,071
CORE services	722,730	725,868	584,983	140,885
Aid to needy disabled	65,000	87,000	86,570	430
Food benefits assistance	7,000,000	7,000,000	4,830,607	2,169,393
General assistance	10,000	10,000	-	10,000
Home care allowance	38,000	38,000	25,731	12,269
Low-income energy assistance program	253,164	253,164	212,580	40,584
Old age pension	968,000	968,000	709,684	258,316
Single entry point	1,035,395	1,035,395	996,962	38,433
Independent living	17,458	17,458	9,446	8,012
DHS - local grants	22,702	25,447	21,547	3,900
DHS excess IV-E	5,000	5,000	-	5,000
Senior programs	966,343	966,343	961,240	5,103
Rural runaway homeless youth	8,173	8,173	3,083	5,090
DHS excess parental fees	41,200	51,700	32,912	18,788
Promoting safe and stable families	34,770	21,525	3,414	18,111
Employment first	252,091	252,091	239,860	12,231
Other programs	9,500	12,500	13,615	(1,115)
Capital outlay	93,000	23,000	7,507	15,493
Total Expenditures	<u>22,338,471</u>	<u>22,328,855</u>	<u>18,536,920</u>	<u>3,791,935</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(843,052)</u>	<u>(813,436)</u>	<u>505,005</u>	<u>1,318,441</u>
Other Financing Sources (Uses)				
Transfers out	-	(50,000)	(50,000)	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>(50,000)</u>	<u>(50,000)</u>	<u>-</u>
Net Change in Fund Balances	<u>\$ (843,052)</u>	<u>\$ (863,436)</u>	<u>\$ 455,005</u>	<u>\$ 1,318,441</u>
Fund Balances Beginning of Year			<u>18,233,051</u>	
Fund Balances End of Year			<u>\$ 18,688,056</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, 2017

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.