

Section X – CULTURE AND RECREATION

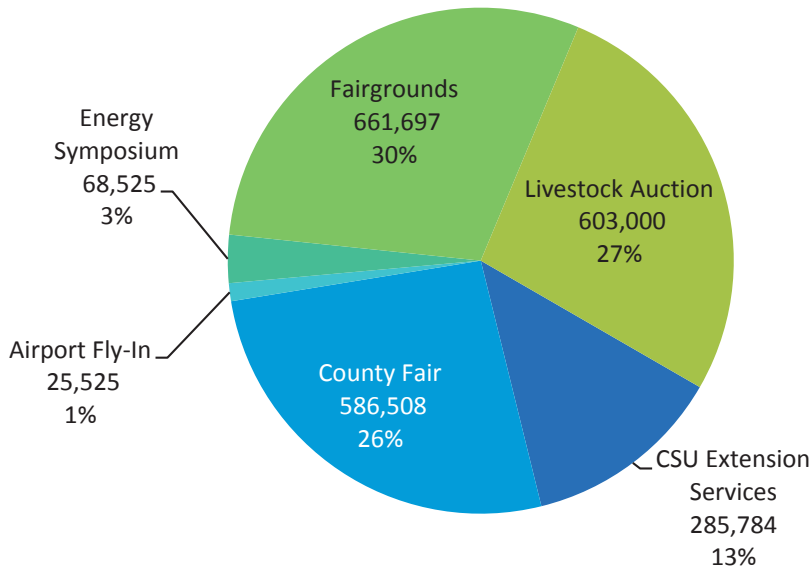
Summary

The Culture and Recreation function includes the administration and costs associated with running certain County events such as the County Fair, Livestock Auction, Airport Fly-In and Energy Symposium. The County’s Fairgrounds, and cost of agricultural and other educational programs provided by the CSU Extension Office, are also included in within this function.

REVENUES	2016 Actual	2017 Estimated	2018 Budget
Taxes	105,278	100,000	120,938
Charges for Services	681,936	643,366	701,400
Contributions	89,586	122,000	107,500
Miscellaneous Revenue	663,971	659,972	659,500
TOTAL	1,540,771	1,525,338	1,589,338

EXPENDITURES	2016 Actual	2017 Estimated	2018 Budget
Salaries and Wages	185,825	302,145	353,958
Employee Benefits	75,977	107,846	165,047
Professional & Tech Services	173,629	241,473	364,934
Supplies	154,637	186,907	183,305
Purchased Property Services	109,303	88,950	140,550
Other Purchased Services	81,260	127,412	107,195
Other Expenses	931,515	918,626	912,650
Property/fixed assets	13,711	35,890	3,400
TOTAL	1,725,857	2,009,249	2,231,039

Expenditures by Program/Event Total \$2,231,039



General Fund, CSU Extension Services

The costs associated with the provision of services by the Garfield County CSU Extension Office are accounted for in the General Fund. Revenues are sales tax collections that are specific to CSU Extension.

REVENUES	2016 Actual	2017 Estimated	2018 Budget
Taxes	105,278	100,000	120,938
TOTAL	105,278	100,000	120,938

EXPENDITURES	2016 Actual	2017 Estimated	2018 Budget
Professional & Tech Services	119,925	169,473	285,784
Supplies	43,486	58,467	0
Other Purchased Services	20,247	27,962	0
Other Expenses	2,075	2,000	0
Property/fixed assets	2,262	15,500	0
TOTAL	187,995	273,402	285,784

General Fund, Fairgrounds

The Fairgrounds is a large facility maintained for cultural and recreational events. Both revenues and expenditures are accounted for in a separate sub-department within the General Fund.

REVENUES	2016 Actual	2017 Estimated	2018 Budget
Charges for Services	8,966	7,472	7,000
Miscellaneous Revenue	44,014	40,666	66,500
TOTAL	52,980	48,138	73,500

EXPENDITURES	2016 Actual	2017 Estimated	2018 Budget
Salaries and Wages	126,556	203,057	245,254
Employee Benefits	62,046	79,920	126,743
Professional & Tech Services	8,940	19,000	24,000
Supplies	27,157	40,300	84,350
Purchased Property Services	95,914	75,500	126,500
Other Purchased Services	15,025	47,450	51,850
Other Expenses	235	500	0
Property/Fixed Assets	11,329	18,000	3,000
TOTAL	347,202	483,727	661,697

Community Events Fund

The Community Events Fund is a special revenue fund used to account for the revenues and expenditures related to community events organized by the county, such as the County Fair, Energy Symposium and the Airport Fly In.

REVENUES	2016 Actual	2017 Estimated	2018 Budget
Charges for Services	200,825	157,700	189,900
Miscellaneous Revenue	503,005	500,500	500,500
Contributions	88,376	116,000	101,500
TOTAL	792,206	774,200	791,900

EXPENDITURES	2016 Actual	2017 Estimated	2018 Budget
Salaries and Wages	59,269	99,088	108,704
Employee Benefits	19,076	36,170	38,304
Professional & Tech Services	41,249	48,000	50,150
Supplies	74,504	76,140	85,955
Purchased Property Services	13,389	13,450	14,050
Other Purchased Services	43,157	46,000	50,345
Other Expenses	357,651	336,126	332,650
Property/Fixed Assets	120	2,390	400
TOTAL	608,415	657,364	680,558

Livestock Auction Fund

The Livestock Auction Fund is a special revenue fund that accounts for all revenues and expenditures related to the livestock auction that takes place during the annual County Fair.

REVENUES	2016 Actual	2017 Estimated	2018 Budget
Charges for Services	437,098	445,000	445,000
Miscellaneous Revenue	152,000	152,000	152,000
Contributions	1,210	6,000	6,000
TOTAL	590,308	603,000	603,000

EXPENDITURES	2016 Actual	2017 Estimated	2018 Budget
Professional & Tech Services	3,514	5,000	5,000
Supplies	9,490	12,000	13,000
Other Purchased Services	2,831	6,000	5,000
Other Expenses	571,555	580,000	580,000
TOTAL	587,390	603,000	603,000

