



REQUIRED SUPPLEMENTARY INFORMATION

MAJOR GOVERNMENTAL FUNDS

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.

Capital Expenditures Fund – accounts for financing various capital improvement projects in Garfield County. Sources of revenue include property tax, grants and contributions.

Oil and Gas Mitigation Fund – accounts for revenues received from oil and gas activity. The revenues are to be used to offset impacts that are projected to exist after the oil and gas industry revenues decline.

Garfield County, Colorado
General Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2009

| | Original Budget | Final Budget | Actual | Final Budget Variance Positive (Negative) |
|--|-----------------------|-----------------------|----------------------|--|
| Revenues | | | | |
| Taxes | | | | |
| Property tax revenue | \$ 28,481,469 | \$ 28,481,469 | \$ 28,412,090 | (69,379) |
| Specific ownership tax | 1,482,201 | 1,482,201 | 1,755,637 | 273,436 |
| Delinquent tax and interest | - | - | 1,043,772 | 1,043,772 |
| Sales tax | 4,466,755 | 4,319,055 | 2,479,268 | (1,839,787) |
| Other taxes | 8,000 | 8,000 | 10,557 | 2,557 |
| Licenses and permits | 5,775 | 5,775 | 3,598 | (2,177) |
| Intergovernmental | | | | |
| Payment in lieu of taxes | 1,100,000 | 1,808,984 | 1,808,984 | - |
| Federal Grants | 534,741 | 711,980 | 648,025 | (63,955) |
| State Grants | 1,574,866 | 1,550,709 | 1,780,254 | 229,545 |
| Local Grants | 53,300 | 63,050 | 69,420 | 6,370 |
| Charges for services | | | | |
| Clerk and recorder | 1,427,970 | 1,427,970 | 1,199,748 | (228,222) |
| Building and Planning | 908,000 | 908,000 | 504,274 | (403,726) |
| Sheriff's fees | 303,300 | 323,000 | 404,646 | 81,646 |
| Treasurer's fees | 2,267,800 | 2,267,800 | 2,667,175 | 399,375 |
| Other Fees | 947,385 | 897,385 | 870,787 | (26,598) |
| Fines and forfeitures | 40,180 | 40,180 | 92,809 | 52,629 |
| Investment income | 1,079,363 | 1,079,363 | 1,464,917 | 385,554 |
| Contributions | - | 500 | 1,050 | 550 |
| Miscellaneous | 267,862 | 277,862 | 728,342 | 450,480 |
| Total Revenues | 44,948,967 | 45,653,283 | 45,945,353 | 292,070 |
| Expenditures | | | | |
| Current | | | | |
| General government | | | | |
| General | 69,901 | 82,341 | 75,389 | 6,952 |
| Board of County Commissioners | 6,089,755 | 6,322,204 | 3,353,360 | 2,968,844 |
| Assessor | 1,839,903 | 2,173,884 | 1,735,001 | 438,883 |
| Clerk and recorder | 1,661,217 | 1,860,832 | 1,528,517 | 332,315 |
| Treasurer | 731,925 | 753,187 | 728,585 | 24,602 |
| Surveyor | 48,836 | 49,073 | 41,371 | 7,702 |
| County attorney | 1,205,464 | 1,402,250 | 1,038,319 | 363,931 |
| County manager | 652,399 | 734,358 | 648,959 | 85,399 |
| Finance | 809,818 | 1,008,623 | 922,433 | 86,190 |
| Human resources | 862,717 | 894,330 | 467,641 | 426,689 |
| Information technology | 1,198,567 | 1,296,734 | 1,095,225 | 201,509 |
| Purchasing | 1,073,654 | 1,129,183 | 684,342 | 444,841 |
| Oil and gas | 444,223 | 506,093 | 253,238 | 252,855 |
| General services | 400,894 | 504,341 | 446,021 | 58,320 |
| Facilities management | 1,113,698 | 1,119,400 | 1,073,498 | 45,902 |
| Building & planning | 1,617,637 | 1,721,414 | 1,326,538 | 394,876 |
| Engineering | 255,157 | 263,787 | 237,408 | 26,379 |
| Contingency & fund administration | 4,541,553 | 578,000 | 598,403 | (20,403) |
| Public safety | | | | |
| District attorney | 2,257,874 | 2,257,874 | 2,179,744 | 78,130 |
| Sheriff | 7,157,570 | 8,118,675 | 7,576,790 | 541,885 |
| Animal rescue | 804,894 | 809,476 | 769,619 | 39,857 |
| Emergency management | 692,367 | 699,446 | 197,910 | 501,536 |
| Fire suppression | 58,250 | 58,250 | 54,251 | 3,999 |
| Jail | 5,606,193 | 7,602,961 | 6,662,932 | 940,029 |
| Search and rescue | 41,750 | 41,750 | 29,562 | 12,188 |
| Victims advocate | 121,515 | 125,686 | 152,894 | (27,208) |
| Coroner | 170,269 | 217,861 | 200,875 | 16,986 |
| Emergency medical | 16,104 | 16,104 | 520 | 15,584 |
| Criminal justice services | 2,371,266 | 2,533,745 | 1,739,087 | 794,658 |
| Health and welfare | | | | |
| Health & welfare grants | 841,500 | 841,500 | 809,500 | 32,000 |
| Public health | 2,188,375 | 1,864,346 | 1,464,318 | 400,028 |
| Culture and recreation | | | | |
| Extension | 112,300 | 112,300 | 147,427 | (35,127) |
| Fairgrounds | 406,869 | 413,165 | 410,300 | 2,865 |
| Total Expenditures | 47,464,414 | 48,113,173 | 38,649,977 | 9,463,196 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (2,515,447) | (2,459,890) | 7,295,376 | 9,755,266 |
| Other Financing Sources (Uses) | | | | |
| Transfers in | - | 150,000 | 150,000 | - |
| Transfers out | (2,620,000) | (6,950,000) | (6,850,000) | 100,000 |
| Total Other Financing Sources (Uses) | (2,620,000) | (6,800,000) | (6,700,000) | 100,000 |
| Net Change in Fund Balances | \$ (5,135,447) | \$ (9,259,890) | \$ 595,376 | \$ 9,855,266 |
| Fund Balances Beginning of Year | | | 17,647,244 | |
| Fund Balances End of Year | | | \$ 18,242,620 | |

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, 2009

| | Original Budget | Final Budget | Actual | Final Budget Variance Positive (Negative) |
|--|----------------------------|-------------------------|-----------------------|--|
| Revenues | | | | |
| Taxes | | | | |
| Property tax revenue | \$ 7,430,000 | \$ 7,430,000 | \$ 7,463,663 | \$ 33,663 |
| Specific ownership tax | 459,258 | 459,258 | 458,080 | (1,178) |
| Delinquent tax and interest | - | - | 105,578 | 105,578 |
| Sales tax | 4,651,600 | 4,651,600 | 3,071,649 | (1,579,951) |
| Other taxes | - | - | 140,915 | 140,915 |
| Licenses and permits | 330,000 | 330,000 | 303,744 | (26,256) |
| Intergovernmental | | | | |
| Federal Grants | 472,000 | 107,836 | 71,756 | (36,080) |
| State Grants | 2,851,920 | 2,851,920 | 3,573,206 | 721,286 |
| Local Grants | 38,000 | 38,000 | 38,620 | 620 |
| Charges for services | 5,000 | 5,000 | 1,114 | (3,886) |
| Contributions | 25,122,000 | 25,509,151 | 19,036,941 | (6,472,210) |
| Miscellaneous | - | - | 700,482 | 700,482 |
| Total Revenues | 41,359,778 | 41,382,765 | 34,965,748 | (6,417,017) |
| Expenditures | | | | |
| Current | | | | |
| Public works | | | | |
| Operations | 2,987,824 | 3,007,086 | 2,561,674 | 445,412 |
| Construction | 5,653,720 | 6,040,871 | 5,204,691 | 836,180 |
| Maintenance | 5,308,914 | 5,952,104 | 5,212,281 | 739,823 |
| Weed & pest | 498,638 | 644,042 | 446,252 | 197,790 |
| Contingency | 441,392 | - | - | - |
| Capital outlay | 29,020,000 | 29,621,298 | 22,815,889 | 6,805,409 |
| Total Expenditures | 43,910,488 | 45,265,401 | 36,240,787 | 9,024,614 |
| Net Change in Fund Balances | \$ (2,550,710) | \$ (3,882,636) | \$ (1,275,039) | \$ 2,607,597 |
| Fund Balances Beginning of Year | | | 14,530,220 | |
| Fund Balances End of Year | | | \$ 13,255,181 | |

Garfield County, Colorado
Human Services Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2009

| | <u>Original Budget</u> | <u>Final Budget</u> | <u>Actual</u> | Final Budget Variance Positive (Negative) |
|--|----------------------------|-------------------------|---------------------|--|
| Revenues | | | | |
| Taxes | | | | |
| Property tax revenue | \$ 650,000 | \$ 650,000 | \$ 649,294 | \$ (706) |
| Specific ownership tax | 36,494 | 36,494 | 40,089 | 3,595 |
| Delinquent tax and interest | - | - | 132,871 | 132,871 |
| Intergovernmental | | | | |
| Federal Grants | 10,011,709 | 13,475,209 | 12,952,281 | (522,928) |
| State Grants | 1,180,293 | 1,340,455 | 1,207,691 | (132,764) |
| Local Grants | 317,500 | 317,500 | 505,281 | 187,781 |
| Charges for services | 32,000 | 32,000 | 8,000 | (24,000) |
| Investment income | - | - | 21,601 | 21,601 |
| Miscellaneous | 5,000 | 5,000 | 55,594 | 50,594 |
| Total Revenues | <u>12,232,996</u> | <u>15,856,658</u> | <u>15,572,702</u> | <u>(283,956)</u> |
| Expenditures | | | | |
| Current | | | | |
| Health and welfare | | | | |
| Administration | 1,526,773 | 1,719,491 | 1,148,640 | 570,851 |
| Child care assistance | 750,586 | 753,253 | 727,138 | 26,115 |
| Child care quality & licensing | 672,971 | 679,644 | 568,848 | 110,796 |
| Child support enforcement | 773,348 | 796,820 | 737,906 | 58,914 |
| Child welfare block grant | 3,384,886 | 4,086,472 | 3,735,339 | 351,133 |
| Colorado works | 1,221,148 | 1,533,941 | 1,502,933 | 31,008 |
| CORE services | 446,372 | 452,053 | 427,470 | 24,583 |
| Fatherhood grant | - | 6,603 | 7,805 | (1,202) |
| Aid to needy disabled | 90,000 | 90,000 | 53,172 | 36,828 |
| Food benefits assistance | 2,500,000 | 5,250,000 | 4,410,192 | 839,808 |
| General assistance | 6,000 | 6,000 | 1,675 | 4,325 |
| Home care allowance | 60,000 | 60,000 | 25,463 | 34,537 |
| Low-income energy assistance program | 392,380 | 393,645 | 347,354 | 46,291 |
| Old age pension | 510,000 | 760,000 | 724,870 | 35,130 |
| Senior equip / caregiver | 103,855 | 104,039 | 84,826 | 19,213 |
| Single entry point | 650,712 | 727,680 | 640,520 | 87,160 |
| Employment first | 19,145 | 19,145 | 14,787 | 4,358 |
| Contingency | 655,881 | - | - | - |
| SPF-SIG Grant | 110,000 | 110,000 | 152,352 | (42,352) |
| DHS - Local Grants | - | - | 12,816 | (12,816) |
| DHS Excess IV-E SB91-80 | - | - | 5,830 | (5,830) |
| Senior Programs | 675,865 | 731,226 | 628,325 | 102,901 |
| Other | - | - | 4,417 | (4,417) |
| Rural runaway homeless youth | - | - | 15,335 | (15,335) |
| Community services block grant | - | - | 27,673 | (27,673) |
| Total Expenditures | <u>14,549,922</u> | <u>18,280,012</u> | <u>16,005,686</u> | <u>2,274,326</u> |
| Net Change in Fund Balances | <u>\$ (2,316,926)</u> | <u>\$ (2,423,354)</u> | <u>(432,984)</u> | <u>\$ 1,990,370</u> |
| Fund Balances Beginning of Year | | | <u>5,239,730</u> | |
| Fund Balances End of Year | | | <u>\$ 4,806,746</u> | |

Garfield County, Colorado
Capital Expenditures Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2009

| | <u>Original Budget</u> | <u>Final Budget</u> | <u>Actual</u> | <u>Final Budget Variance Positive (Negative)</u> |
|--|----------------------------|-------------------------|----------------------|--|
| Revenues | | | | |
| Taxes | | | | |
| Property tax revenue | \$ 7,104,644 | \$ 7,104,644 | \$ 7,086,742 | \$ (17,902) |
| Specific ownership tax | 466,256 | 466,256 | 437,944 | (28,312) |
| Delinquent tax and interest | - | - | 305,121 | 305,121 |
| Intergovernmental | | | | |
| State Grants | 1,250,000 | 1,250,000 | 465 | (1,249,535) |
| Local Grants | 100,000 | 100,000 | 100,000 | - |
| Investment income | 85,000 | 85,000 | 97,392 | 12,392 |
| Contributions | 1,657,000 | 1,657,000 | 32,320 | (1,624,680) |
| Miscellaneous | - | - | 41 | 41 |
| Total Revenues | <u>10,662,900</u> | <u>10,662,900</u> | <u>8,060,025</u> | <u>(2,602,875)</u> |
| Expenditures | | | | |
| Current | | | | |
| General government | 2,147,693 | 2,539,693 | 1,186,991 | 1,352,702 |
| Public safety | 3,801,500 | 3,871,500 | 1,521,537 | 2,349,963 |
| Public works | 7,575,000 | 7,575,000 | 754,791 | 6,820,209 |
| Health and welfare | 110,000 | 110,000 | - | 110,000 |
| Culture and recreation | 326,000 | 326,000 | 51,535 | 274,465 |
| Debt Service | | | | |
| Principal retirement | 1,768,900 | 1,768,900 | 1,760,000 | 8,900 |
| Interest | 810,111 | 810,111 | 810,111 | - |
| Other charges | 5,000 | 5,000 | 4,200 | 800 |
| Total Expenditures | <u>16,544,204</u> | <u>17,006,204</u> | <u>6,089,165</u> | <u>10,917,039</u> |
| Net Change in Fund Balances | <u>\$ (5,881,304)</u> | <u>\$ (6,343,304)</u> | <u>\$ 1,970,860</u> | <u>\$ 8,314,164</u> |
| Fund Balances Beginning of Year | | | <u>14,888,314</u> | |
| Fund Balances End of Year | | | <u>\$ 16,859,174</u> | |

Garfield County, Colorado
Oil and Gas Mitigation Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2009

| | <u>Original Budget</u> | <u>Final Budget</u> | <u>Actual</u> | Final Budget Variance Positive (Negative) |
|--|----------------------------|-------------------------|----------------------|--|
| Revenues | | | | |
| Taxes | | | | |
| Intergovernmental | | | | |
| Federal Grants | 1,155,000 | 7,074,402 | 7,074,402 | - |
| State Grants | 2,133,000 | 4,565,644 | 4,565,644 | - |
| Total Revenues | <u>3,288,000</u> | <u>11,640,046</u> | <u>11,640,046</u> | <u>-</u> |
| Net Change in Fund Balances | <u>\$ 3,288,000</u> | <u>\$ 11,640,046</u> | 11,640,046 | <u>\$ -</u> |
| Fund Balances Beginning of Year | | | <u>5,883,005</u> | |
| Fund Balances End of Year | | | <u>\$ 17,523,051</u> | |

Garfield County, Colorado
Note to Required Supplementary Information
For the Year Ended December 31, 2009

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.