

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, 2018

	Original Budget	Final Budget	Actual	Final Budget Variance Positive (Negative)
Revenues				
Taxes				
Property tax revenue	\$ 24,287,206	\$ 24,287,206	\$ 24,253,033	\$ (34,173)
Specific ownership tax	1,650,000	1,650,000	1,840,367	190,367
Delinquent tax and interest	325,000	325,000	41,217	(283,783)
Sales tax	6,839,687	6,839,687	7,733,940	894,253
Other taxes	11,500	11,500	8,990	(2,510)
Licenses and permits	4,000	4,000	7,440	3,440
Intergovernmental				
Payment in lieu of taxes	3,000,000	3,000,000	3,218,032	218,032
Federal grants	42,000	42,000	62,791	20,791
State grants	429,500	429,500	619,026	189,526
Local grants	70,375	70,375	70,375	-
Charges for services				
Clerk and recorder	1,305,000	1,305,000	1,411,989	106,989
Community development	540,000	540,000	496,405	(43,595)
Sheriff's fees	395,500	395,500	349,430	(46,070)
Treasurer's fees	2,256,150	2,256,150	1,813,118	(443,032)
Livestock	445,000	495,000	489,366	(5,634)
Other fees	1,248,300	1,316,300	1,155,570	(160,730)
Fines and forfeitures	115,000	115,000	113,925	(1,075)
Interest income	1,700,460	1,700,460	2,452,937	752,477
Investment earnings (loss)	-	-	(627,305)	(627,305)
Unrealized gain (loss) on investments	-	-	305,061	305,061
Contributions	937,500	960,500	852,758	(107,742)
Miscellaneous	528,391	836,737	804,446	(32,291)
Total Revenues	46,130,569	46,579,915	47,472,911	892,996
Expenditures				
Current				
General government				
General (vacancy savings)	(1,136,349)	(1,136,349)	-	(1,136,349)
Board of county commissioners	3,020,558	3,301,558	3,281,265	20,293
District attorney	2,399,278	2,399,278	2,348,170	51,108
Assessor	2,054,950	2,054,950	1,935,764	119,186
Clerk and recorder	1,920,494	1,929,494	1,861,857	67,637
Treasurer	728,969	726,989	616,455	110,534
Public trustee	26,855	26,855	17,331	9,524
Surveyor	54,347	54,347	42,906	11,441
County attorney	1,493,285	1,663,285	1,481,149	182,136
County manager	1,257,650	1,277,150	996,945	280,205
Finance	1,114,578	1,114,578	1,067,808	46,770
Human resources	664,085	674,950	622,447	52,503
Information technology	1,814,341	1,814,341	1,625,145	189,196
Procurement	673,400	673,400	559,487	113,913
Oil and gas	219,582	219,582	176,191	43,391
Community development	1,968,260	1,972,298	1,319,735	652,563
Communications	462,642	462,642	427,145	35,497
Contingency and fund administration	591,994	591,994	576,541	15,453
Sales tax distribution	5,312,499	5,312,499	5,872,407	(559,908)
Public safety				
Sheriff	9,746,827	9,723,857	9,179,138	544,719
Animal rescue	563,373	563,373	504,194	59,179
Emergency management	388,882	388,882	410,076	(21,194)
Fire suppression	46,000	46,000	40,887	5,113
Jail	7,859,786	8,066,272	7,647,086	419,186
Search and rescue	39,000	39,000	38,237	763
Coroner	441,752	591,752	398,341	193,411
Emergency medical	1,000	1,000	-	1,000
Criminal justice services	2,595,306	2,601,618	2,435,908	165,710
Commissary	100,000	124,000	122,869	1,131
Public works				
Facilities management	1,882,596	1,892,596	1,812,238	80,358
Vegetation management	670,211	670,211	559,609	110,602
Health and welfare				
Health and welfare grants	561,875	561,875	601,400	(39,525)
Culture and recreation				
Extension	285,784	285,784	285,740	44
Fairgrounds	1,321,181	1,380,381	1,366,123	14,258
Livestock	453,000	503,000	491,328	11,672
Capital Outlay	324,510	365,037	353,772	11,265
Total Expenditures	51,922,501	52,938,479	51,075,694	1,862,785
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	(5,791,932)	(6,358,564)	(3,602,783)	2,755,781
Other Financing Sources (Uses)				
Transfers in	1,300,000	1,395,000	1,394,923	(77)
Transfers out	(3,353,535)	(3,353,535)	(3,310,148)	43,387
Total Other Financing Sources (Uses)	(2,053,535)	(1,958,535)	(1,915,225)	43,310
Net Change in Fund Balances	\$ (7,845,467)	\$ (8,317,099)	\$ (5,518,008)	\$ 2,799,091
Fund Balances Beginning of Year			36,696,290	
Fund Balances End of Year			\$ 31,178,282	

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, 2018

	Original Budget	Final Budget	Actual	Final Budget Variance Positive (Negative)
Revenues				
Taxes				
Property tax revenue	\$ -	\$ -	\$ 44	\$ 44
Delinquent tax and interest	-	-	970	970
Sales tax	2,812,500	2,812,500	3,207,296	394,796
Other taxes	136,000	136,000	148,581	12,581
Licenses and permits	130,000	130,000	141,803	11,803
Intergovernmental				
State grants	3,800,600	4,450,600	4,115,829	(334,771)
Contributions	1,500	16,166	15,866	(300)
Miscellaneous	235,000	235,000	246,582	11,582
Total Revenues	7,115,600	7,780,266	7,876,971	96,705
Expenditures				
Current				
Public works				
Operations	4,661,905	4,856,620	4,537,580	319,040
Maintenance	7,083,500	7,118,218	6,089,476	1,028,742
Capital Outlay	2,424,000	2,813,866	1,769,597	1,044,269
Total Expenditures	14,169,405	14,788,704	12,396,653	2,392,051
Excess (Deficiency) of Revenues Over (Under) Expenditures	(7,053,805)	(7,008,438)	(4,519,682)	2,488,756
Other Financing Sources (Uses)				
Transfers in	-	232,934	232,394	(540)
Total Other Financing Sources (Uses)	-	232,934	232,394	(540)
Net Change in Fund Balances	\$ (7,053,805)	\$ (6,775,504)	\$ (4,287,288)	\$ 2,488,216
Fund Balances Beginning of Year			28,994,189	
Fund Balances End of Year			\$ 24,706,901	

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, 2018

	Original Budget	Final Budget	Actual	Final Budget Variance Positive (Negative)
Revenues				
Taxes				
Property tax revenue	\$ -	\$ -	\$ (512)	\$ (512)
Specific ownership tax	225,000	225,000	-	(225,000)
Delinquent tax and interest	-	-	1,468	1,468
Intergovernmental				
Federal grants	14,628,105	14,701,816	13,649,297	(1,052,519)
State grants	2,136,244	2,075,993	2,084,243	8,250
Local grants	274,504	261,744	235,331	(26,413)
Charges for services	50	50	72	22
Fines and forfeitures	20,000	20,000	14,765	(5,235)
Investment income	-	-	2	2
Contributions	-	1,300	1,300	-
Miscellaneous	87,800	85,800	88,045	2,245
Total Revenues	17,371,703	17,371,703	16,074,011	(1,297,692)
Expenditures				
Current				
Health and welfare				
Administration	2,844,623	2,819,373	2,609,578	209,795
Child care assistance	1,027,115	1,027,115	1,174,117	(147,002)
Child care quality and licensing	276,489	275,574	244,035	31,539
Child support enforcement	1,032,461	1,026,061	937,313	88,748
Child welfare block grant	4,061,762	4,053,122	3,634,038	419,084
Colorado works	1,280,665	1,280,665	1,048,421	232,244
CORE services	753,584	757,584	608,699	148,885
Aid to needy disabled	90,000	90,000	63,762	26,238
Food benefits assistance	5,100,000	5,090,987	4,487,372	603,615
General assistance	10,000	2,500	1,268	1,232
Home care allowance	33,000	33,000	21,434	11,566
Low-income energy assistance program	228,150	228,150	213,924	14,226
Old age pension	868,000	868,000	675,319	192,681
Single entry point	1,196,903	1,194,303	1,064,214	130,089
Independent living	17,251	12,751	6,120	6,631
DHS - local grants	-	5,500	500	5,000
DHS excess IV-E	5,000	10,000	7,390	2,610
Senior programs	979,201	1,007,301	972,811	34,490
Rural runaway homeless youth	7,500	1,259	321	938
DHS excess parental fees	50,800	50,766	27,334	23,432
Employment first	260,102	255,602	150,551	105,051
Other programs	11,350	11,350	9,231	2,119
Capital Outlay	35,350	74,330	56,590	17,740
Total Expenditures	20,169,306	20,175,293	18,014,342	2,160,951
Net Change in Fund Balances	\$ (2,797,603)	\$ (2,803,590)	\$ (1,940,331)	\$ 863,259
Fund Balances Beginning of Year			18,688,056	
Fund Balances End of Year			\$ 16,747,725	

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, 2018

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.