



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.

Airport Fund – accounts for operations at the County airport.

Garfield County, Colorado
General Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2010

	Original Budget	Final Budget	Actual	Final Budget Variance Positive (Negative)
Revenues				
Taxes				
Property tax revenue	\$ 39,446,491	\$ 39,941,174	\$ 39,729,706	\$ (211,468)
Specific ownership tax	1,284,341	1,284,341	1,387,397	103,056
Delinquent tax and interest	-	-	459,887	459,887
Sales tax	1,643,757	1,643,757	1,328,273	(315,484)
Other taxes	10,000	10,000	9,134	(866)
Licenses and permits	4,500	4,500	5,573	1,073
Intergovernmental				
Payment in lieu of taxes	1,000,000	391,649	391,649	-
Federal grants	122,647	396,484	401,555	5,071
State grants	1,413,120	1,414,918	983,832	(431,086)
Local grants	50,000	40,000	75,933	35,933
Charges for services				
Clerk and recorder	1,257,500	1,257,500	1,088,165	(169,335)
Building and planning	500,000	500,000	317,721	(182,279)
Sheriff's fees	296,300	296,300	455,048	158,748
Treasurer's fees	2,478,341	2,478,341	3,671,911	1,193,570
Other fees	770,031	770,031	1,143,459	373,428
Fines and forfeitures	134,560	134,560	131,621	(2,939)
Investment income	1,507,550	1,507,550	693,879	(813,671)
Contributions	-	-	1,000	1,000
Miscellaneous	351,372	361,372	544,771	183,399
Total Revenues	52,270,510	52,432,477	52,820,514	388,037
Expenditures				
Current				
General government				
General	110,712	110,712	68,085	42,627
Board of County Commissioners	6,724,623	5,613,810	2,737,533	2,876,277
Assessor	2,079,835	2,079,835	1,686,141	393,694
Clerk and recorder	1,983,332	1,983,332	1,703,578	279,754
Treasurer	769,045	815,745	751,653	64,092
Surveyor	50,816	50,816	41,602	9,214
County attorney	1,412,348	1,432,348	1,064,732	367,616
County manager	723,795	748,795	607,771	141,024
Finance	1,081,663	1,161,663	1,007,800	153,863
Human resources	716,186	696,186	431,689	264,497
Information technology	1,367,636	1,370,636	1,143,516	227,120
Purchasing	810,455	860,455	818,937	41,518
Oil and gas	532,139	532,139	498,732	33,407
General services	336,329	336,329	286,214	50,115
Facilities management	1,140,778	1,140,778	829,441	311,337
Building and planning	1,580,897	2,042,947	1,539,649	503,298
Engineering	268,119	268,119	243,579	24,540
Contingency and fund administration	811,647	811,647	826,899	(15,252)
Public safety				
District attorney	2,253,309	2,253,309	2,223,065	30,244
Sheriff	8,996,148	9,080,379	7,989,605	1,090,774
Animal rescue	800,225	800,225	817,887	(17,662)
Emergency management	607,097	607,097	102,863	504,234
Fire suppression	63,160	63,160	58,263	4,897
Jail	7,637,648	8,147,140	6,822,902	1,324,238
Search and rescue	29,050	34,848	29,721	5,127
Victims advocate	134,345	135,345	155,143	(19,798)
Coroner	217,256	217,256	200,434	16,822
Emergency medical	11,400	11,400	788	10,612
Criminal justice services	2,516,999	2,516,999	1,669,826	847,173
Health and welfare				
Health and welfare grants	701,150	797,650	685,064	112,586
Culture and recreation				
Extension	178,303	178,303	174,739	3,564
Fairgrounds	425,051	425,051	376,696	48,355
Total Expenditures	47,071,496	47,324,454	37,594,547	9,729,907
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	5,199,014	5,108,023	15,225,967	10,117,944
Other Financing Sources (Uses)				
Transfers in	150,000	150,000	250,000	100,000
Transfers out	(3,640,000)	(3,765,000)	(8,045,412)	(4,280,412)
Total Other Financing Sources (Uses)	(3,490,000)	(3,615,000)	(7,795,412)	(4,180,412)
Net Change in Fund Balances				
	\$ 1,709,014	\$ 1,493,023	\$ 7,430,555	\$ 5,937,532
Fund Balances Beginning of Year			18,242,620	
Fund Balances End of Year			\$ 25,673,175	

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, 2010

	Original Budget	Final Budget	Actual	Final Budget Variance Positive (Negative)
Revenues				
Taxes				
Property tax revenue	\$ 15,000,000	\$ 14,759,971	\$ 14,742,834	\$ (17,137)
Specific ownership tax	439,601	439,601	512,702	73,101
Delinquent tax and interest	-	-	139,267	139,267
Sales tax	3,027,177	3,027,177	2,445,992	(581,185)
Other taxes	-	-	135,420	135,420
Licenses and permits	270,000	270,000	271,129	1,129
Intergovernmental				
Federal grants	98,000	98,000	117,481	19,481
State grants	2,941,466	2,941,466	3,229,876	288,410
Local grants	39,000	39,000	31,346	(7,654)
Charges for services	5,000	5,000	8,180	3,180
Contributions	3,122,000	3,122,000	1,440,865	(1,681,135)
Miscellaneous	24,000	24,000	92,176	68,176
Total Revenues	24,966,244	24,726,215	23,167,268	(1,558,947)
Expenditures				
Current				
Public works				
Operations	5,366,005	5,367,005	5,166,207	200,798
Construction	-	-	72,165	(72,165)
Maintenance	8,683,730	8,753,922	6,144,703	2,609,219
Weed and pest	476,335	476,335	384,741	91,594
Capital outlay	8,730,000	9,912,000	2,483,313	7,428,687
Total Expenditures	23,256,070	24,509,262	14,251,129	10,258,133
Net Change in Fund Balances	\$ 1,710,174	\$ 216,953	\$ 8,916,139	\$ 8,699,186
Fund Balances Beginning of Year			13,255,181	
Fund Balances End of Year			\$ 22,171,320	

Garfield County, Colorado
Human Services Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Final Budget Variance Positive (Negative)
Revenues				
Taxes				
Property tax revenue	\$ 3,000,000	\$ 2,950,963	\$ 2,934,964	\$ (15,999)
Specific ownership tax	161,179	161,179	102,505	(58,674)
Delinquent tax and interest	-	-	48,121	48,121
Intergovernmental				
Federal grants	11,722,228	14,865,228	14,279,813	(585,415)
State grants	1,416,997	1,460,928	1,471,711	10,783
Local grants	165,464	165,464	227,956	62,492
Charges for services	32,000	32,000	32,000	-
Investment income	-	-	9,932	9,932
Miscellaneous	130,000	130,000	118,292	(11,708)
Total Revenues	<u>16,627,868</u>	<u>19,765,762</u>	<u>19,225,294</u>	<u>(540,468)</u>
Expenditures				
Current				
Health and welfare				
Administration	1,383,209	1,263,209	1,189,707	73,502
Child care assistance	751,517	751,517	641,828	109,689
Child care quality and licensing	327,831	275,831	240,017	35,814
Child support enforcement	810,825	822,825	741,025	81,800
Child welfare block grant	4,105,669	4,320,669	3,692,296	628,373
Colorado works	1,258,868	1,346,368	1,072,085	274,283
CORE services	439,475	439,475	315,068	124,407
Fatherhood grant	25,487	25,487	13,198	12,289
Aid to needy disabled	75,000	75,000	67,106	7,894
Food benefits assistance	4,000,000	7,000,000	6,697,104	302,896
General assistance	10,000	10,000	3,347	6,653
Home care allowance	40,000	40,000	35,261	4,739
Low-income energy assistance program	462,729	462,729	413,174	49,555
Old age pension	760,000	795,000	770,126	24,874
Senior equip / caregiver	101,917	101,917	95,947	5,970
Single entry point	701,044	701,044	663,345	37,699
Employment first	17,160	17,160	15,465	1,695
SPF-SIG grant	82,500	82,500	85,892	(3,392)
DHS Excess IV-E SB91-80	-	-	1,070	(1,070)
Senior programs	665,557	665,557	644,444	21,113
Other programs	-	-	36,193	(36,193)
Rural runaway homeless youth	209,160	209,160	124,623	84,537
Community services block grant	53,152	53,152	43,196	9,956
Juvenile evaluation treatment ARRA	-	43,143	56,346	(13,203)
DHS excess parental fees SB94	-	-	8,958	(8,958)
Total Expenditures	<u>16,281,100</u>	<u>19,501,743</u>	<u>17,666,821</u>	<u>1,834,922</u>
Net Change in Fund Balances	<u>\$ 346,768</u>	<u>\$ 264,019</u>	<u>\$ 1,558,473</u>	<u>\$ 1,294,454</u>
Fund Balances Beginning of Year			<u>4,806,746</u>	
Fund Balances End of Year			<u>\$ 6,365,219</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, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Final Budget Variance Positive (Negative)</u>
Revenues				
Taxes				
Property tax revenue	\$ 12,000,000	\$ 11,809,009	\$ 11,744,981	\$ (64,028)
Specific ownership tax	632,559	632,559	410,198	(222,361)
Delinquent tax and interest	-	-	226,412	226,412
Intergovernmental				
State grants	700,000	1,627,500	1,987,982	360,482
Local grants	100,000	100,000	209,000	109,000
Investment income	-	-	97,368	97,368
Total Revenues	<u>13,432,559</u>	<u>14,169,068</u>	<u>14,675,941</u>	<u>506,873</u>
Expenditures				
Current				
General government	2,051,100	2,175,900	1,479,590	696,310
Public safety	2,542,000	3,484,354	3,298,559	185,795
Public works	4,268,245	5,894,514	2,852,162	3,042,352
Culture and recreation	313,000	498,000	255,327	242,673
Debt Service				
Principal retirement	495,000	495,000	495,000	-
Interest	718,559	718,559	718,559	-
Other charges	5,000	5,000	4,390	610
Total Expenditures	<u>10,392,904</u>	<u>13,271,327</u>	<u>9,103,587</u>	<u>4,167,740</u>
Net Change in Fund Balances	<u>\$ 3,039,655</u>	<u>\$ 897,741</u>	<u>\$ 5,572,354</u>	<u>\$ 4,674,613</u>
Fund Balances Beginning of Year			<u>16,859,174</u>	
Fund Balances End of Year			<u>\$ 22,431,528</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, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Final Budget Variance Positive (Negative)
Revenues				
Intergovernmental				
Federal grants	\$ 2,250,000	\$ 2,591,713	\$ 2,591,713	\$ -
State grants	750,000	1,105,388	1,105,388	-
Total Revenues	<u>3,000,000</u>	<u>3,697,101</u>	<u>3,697,101</u>	<u>-</u>
Expenditures				
Current				
General government	-	20,000	-	20,000
Total Expenditures	<u>-</u>	<u>20,000</u>	<u>-</u>	<u>20,000</u>
Net Change in Fund Balances	<u>\$ 3,000,000</u>	<u>\$ 3,677,101</u>	<u>\$ 3,697,101</u>	<u>\$ 20,000</u>
Fund Balances Beginning of Year			<u>17,523,051</u>	
Fund Balances End of Year			<u>\$ 21,220,152</u>	

Garfield County, Colorado
Airport Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Final Budget Variance Positive (Negative)
Revenues				
Intergovernmental				
Federal grants	\$ 24,815,234	\$ 30,543,634	\$ 28,183,486	\$ (2,360,148)
State grants	434,259	434,259	503,143	68,884
Charges for services	240,407	175,407	245,218	69,811
Miscellaneous	15,000	15,000	89,660	74,660
Total Revenues	<u>25,504,900</u>	<u>31,168,300</u>	<u>29,021,507</u>	<u>(2,146,793)</u>
Expenditures				
Current				
Public works				
Personnel costs	241,870	241,870	231,562	10,308
Purchased services	109,400	109,400	79,159	30,241
Operating costs	251,285	251,285	229,079	22,206
Other expenses	5,000	5,000	558	4,442
Capital outlay	27,109,657	36,762,687	34,959,314	1,803,373
Total Expenditures	<u>27,717,212</u>	<u>37,370,242</u>	<u>35,499,672</u>	<u>1,870,570</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,212,312)	(6,201,942)	(6,478,165)	(276,223)
Other Financing Sources (Uses)				
Transfers in	2,100,000	2,100,000	6,390,412	4,290,412
Net Change in Fund Balances	<u>\$ (112,312)</u>	<u>\$ (4,101,942)</u>	<u>\$ (87,753)</u>	<u>\$ 4,014,189</u>
Fund Balances Beginning of Year			<u>2,417,810</u>	
Fund Balances End of Year			<u>\$ 2,330,057</u>	

Garfield County, Colorado
Note to Required Supplementary Information
For the Year Ended December 31, 2010

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.