

Section X – CULTURE AND RECREATION

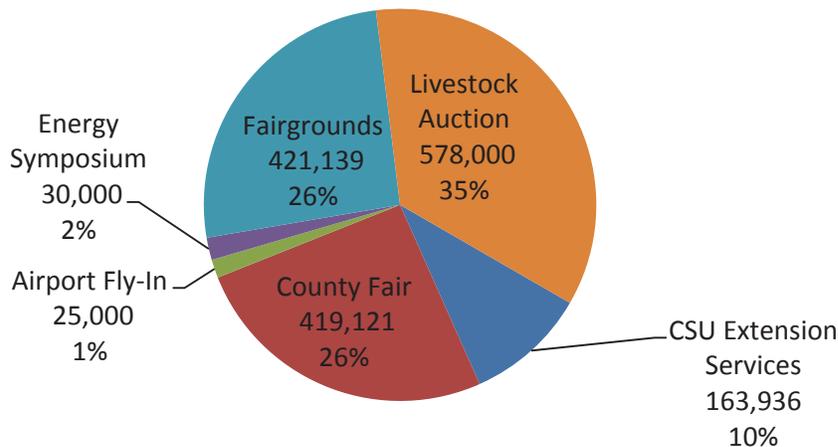
Summary

The culture and recreation function includes the administration and costs associated with running certain County events such as the County Fair, Livestock Auction and the airport fly-in, and the cost of agricultural and other educational programs provided by the CSU Extension Service. In 2014 an Energy Symposium has been added.

Revenues	2012 Actual	2013 Estimated	2014 Budget
Taxes	111,723	84,974	120,938
Charges for Services	483,634	548,539	569,202
Contributions	30,083	31,950	36,400
Investment Earnings	13	0	0
Miscellaneous Revenue	670,400	659,646	661,396
Total	1,295,853	1,325,109	1,387,936

Uses of Funds/Expenditures	2012 Actual	2013 Estimated	2014 Budget
Salaries and Wages	163,249	182,260	233,127
Employee Benefits	68,042	62,669	84,088
Professional & Tech Services	169,142	151,449	137,086
Supplies	429,828	111,737	119,930
Purchased Property Services	82,239	93,220	105,500
Other Purchased Services	83,907	92,035	105,050
Other Expenses	546,008	802,241	830,615
Property/fixed assets	4,778	15,000	21,800
Total	1,547,193	1,510,611	1,637,196

Expenditures by Program/Event Total \$1,637,936



General Fund, CSU Extension Services

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

Revenues	2012 Actual	2013 Estimated	2014 Budget
Taxes	111,723	84,974	120,938
Total	111,723	84,974	120,938

Uses of Funds/Expenditures	2012 Actual	2013 Estimated	2014 Budget
Professional & Tech Services	72,432	104,386	106,286
Supplies	29,223	37,200	33,550
Other Purchased Services	19,758	25,200	22,800
Other Expenses	2,167	0	0
Property/fixed assets	100	0	1,300
Total	123,679	166,786	163,936

General Fund, Fairgrounds

The fairgrounds are 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 by Source	2012 Actual	2013 Estimated	2014 Budget
Charges for Services	53,492	59,200	59,200
Miscellaneous Revenue	18,275	6,996	6,996
Total	71,767	66,196	66,196

Uses of Funds/Expenditures	2012 Actual	2013 Estimated	2014 Budget
Salaries and Wages	163,249	182,260	182,377
Employee Benefits	68,042	62,669	67,162
Professional & Tech Services	9,374	5,500	5,500
Supplies	51,495	26,800	27,100
Purchased Property Services	82,239	90,500	98,500
Other Purchased Services	18,190	22,000	25,000
Other Expenses	421	0	0
Property/Fixed Assets	4,678	10,000	15,500
Total	397,689	399,729	421,139

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 Fly In. This fund also includes costs associated with a new position, Fair and Events Coordinator.

Revenues	2012 Actual	2013 Estimated	2014 Budget
Charges for Services	42,453	95,448	90,002
Investment Earnings	8	0	0
Miscellaneous Revenue	500,240	502,390	502,400
Contributions	27,365	29,950	30,400
Total	570,065	627,788	622,802

Uses of Funds/Expenditures	2012 Actual	2013 Estimated	2014 Budget
Salaries and Wages	0	0	50,750
Employee Benefits	0	0	16,926
Professional & Tech Services	83,881	40,300	20,300
Supplies	340,513	37,760	47,280
Purchased Property Services	0	2,720	7,000
Other Purchased Services	41,646	38,835	51,250
Other Expenses	9,408	273,981	275,615
Property/Fixed Assets	0	5,000	5,000
Total	475,448	398,596	474,121

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	2012 Actual	2013 Estimated	2014 Budget
Charges for Services	387,690	393,891	420,000
Investment Earnings	5	0	0
Miscellaneous Revenue	151,880	150,260	152,000
Contributions	2,718	2,000	6,000
Total	542,293	546,151	578,000

Uses of Funds/Expenditures	2012 Actual	2013 Estimated	2014 Budget
Professional & Tech Services	3,455	1,263	5,000
Supplies	8,597	9,977	12,000
Other Purchased Services	4,313	6,000	6,000
Other Expenses	534,011	528,260	555,000
Total	550,377	545,500	578,000