

Section X – CULTURE AND RECREATION

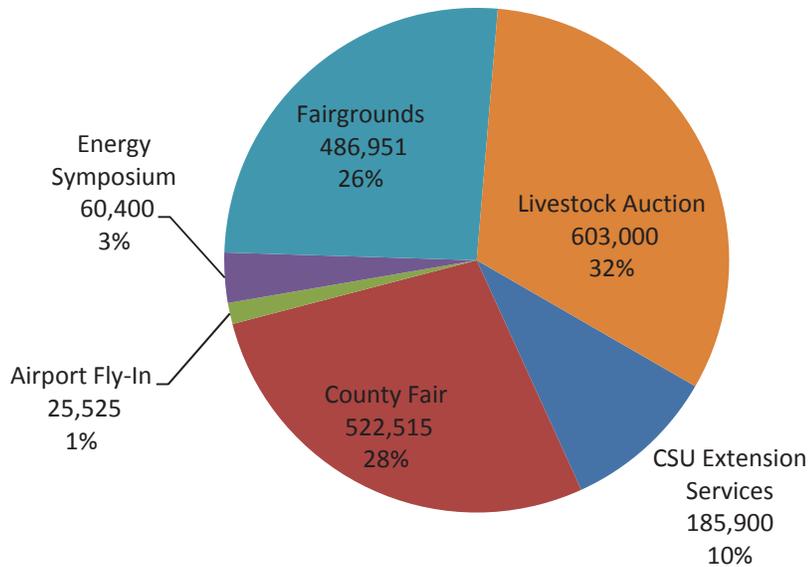
Summary

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 was added.

Revenues	2014 Actual	2015 Estimated	2016 Budget
Taxes	111,410	120,938	120,938
Charges for Services	581,800	577,341	640,812
Contributions	48,236	86,693	72,625
Miscellaneous Revenue	660,935	659,146	658,996
Total	1,402,380	1,444,118	1,493,371

Uses of Funds/Expenditures	2014 Actual	2015 Estimated	2016 Budget
Salaries and Wages	221,288	230,115	276,635
Employee Benefits	82,257	90,475	126,731
Professional & Tech Services	148,859	157,588	186,200
Supplies	123,247	143,597	140,425
Purchased Property Services	62,476	88,165	94,600
Other Purchased Services	97,171	112,472	130,740
Other Expenses	828,948	841,023	907,810
Property/fixed assets	9,117	17,650	21,150
Total	1,573,363	1,681,085	1,884,291

Expenditures by Program/Event Total \$1,884,291



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	2014 Actual	2015 Estimated	2016 Budget
Taxes	111,410	120,938	120,938
Total	111,410	120,938	120,938

Uses of Funds/Expenditures	2014 Actual	2015 Estimated	2016 Budget
Professional & Tech Services	122,404	114,465	132,400
Supplies	28,471	34,668	32,150
Other Purchased Services	12,775	14,546	20,700
Other Expenses	2,070	0	0
Property/fixed assets	180	150	650
Total	165,900	163,829	185,900

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	2014 Actual	2015 Estimated	2016 Budget
Charges for Services	40,882	50,200	44,250
Miscellaneous Revenue	8,144	7,146	6,996
Total	49,026	57,346	51,246

Uses of Funds/Expenditures	2014 Actual	2015 Estimated	2016 Budget
Salaries and Wages	171,494	175,415	218,471
Employee Benefits	65,947	71,833	108,380
Professional & Tech Services	150	3,600	5,500
Supplies	25,764	29,900	28,400
Purchased Property Services	57,031	71,000	76,000
Other Purchased Services	19,247	29,700	29,700
Other Expenses	194	40	0
Property/Fixed Assets	8,524	17,500	20,500
Total	348,351	398,988	486,951

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 the position of Fair and Events Coordinator.

Revenues	2014 Actual	2015 Estimated	2016 Budget
Charges for Services	106,305	145,587	142,562
Miscellaneous Revenue	500,774	500,000	500,000
Contributions	37,811	55,885	55,625
Total	644,890	701,472	698,187

Uses of Funds/Expenditures	2014 Actual	2015 Estimated	2016 Budget
Salaries and Wages	49,795	54,700	58,164
Employee Benefits	16,310	18,642	18,351
Professional & Tech Services	22,498	19,332	23,500
Supplies	28,560	29,183	24,300
Purchased Property Services	4,491	16,043	16,100
Other Purchased Services	51,855	53,848	54,290
Other Expenses	265,912	326,004	327,810
Property/Fixed Assets	414	0	0
Total	439,834	517,752	522,515

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	2014 Actual	2015 Estimated	2016 Budget
Charges for Services	427,265	372,624	445,000
Miscellaneous Revenue	152,017	152,000	152,000
Contributions	1,325	7,575	6,000
Total	580,606	532,199	603,000

Uses of Funds/Expenditures	2014 Actual	2015 Estimated	2016 Budget
Professional & Tech Services	2,466	3,425	5,000
Supplies	8,669	9,672	12,000
Other Purchased Services	4,222	4,122	6,000
Other Expenses	560,771	514,979	580,000
Total	576,128	532,198	603,000